

## Treasurer's task checklist and calendar

The following is based on a real parish, but not everything here may apply to you. In some cases, you may need to oversee a task, but not do it yourself. For example, cash collection may be delegated via a rota, or there may be a Planned Giving Officer to deal with PGS and/or Gift Aid.

However, the Treasurer should ensure that the tasks are completed, following the protocols and procedures in place. Links to various resources referred to below can be found on page 3.

### Regular Tasks

- Cash collection
  - ensure cash is counted and recorded accurately each week
  - use a rota of people who ideally count in pairs
  - Treasurer needs to provide appropriate record sheets
  - regularly bank the cash and keep records of all monies paid into the PCC bank account, following documented procedures
  - empty wall safes regularly.
- Keep accurate records of all money paid into the PCC bank account
  - amount
  - who is it from?
  - reason/description of income
  - and which fund is it for? (General/Unrestricted, Designated, Restricted).
- Arranging payments from PCC funds and keeping accurate records from the PCC bank account
  - amount
  - who are you paying?
  - reason/description of payment\*
  - checking against an invoice, receipt or expenses claim\*.
- Maintain (in strict confidentiality) Gift Aid and Planned Giving/Gift Aid envelope records.
- Maintain Gift Aid Small Donations Scheme (GASDS) records.

\*This includes regular payments, Direct Debits and Standing Orders such as MMF, insurance, electricity etc

### Monthly Tasks

- Reconcile bank accounts
- Pay Mission & Ministry Fund (MMF) payments to the Diocesan Board of Finance (DBF). The payment options for contributions are cheque, BACs, Standing Order or setting up a Direct Debit, please contact [finance@truro.anglican.org](mailto:finance@truro.anglican.org) if you wish to set up a Direct Debit.

### Quarterly Tasks

- Pay the DBF element of the parochial fees to the DBF and submit the Parochial Fee Form to [finance@truro.anglican.org](mailto:finance@truro.anglican.org) even if it's a nil return
- Make claims to HMRC for Gift Aid and Gift Aid Small Donation Scheme (GASDS)
- If any eligible building work has been carried out apply for a grant to cover the VAT element of the work via the Listed Places of Worship scheme.

## **Regular Responsibilities**

- To make best use of PCC money, by transferring funds in CCLA CBF Funds or other deposit accounts for improved rates of interest
- Report to each PCC meeting on the state of PCC finances. Also the Standing Committee (if you have one), of which the Treasurer is a member. Remember not just to tell them what is in the bank, but how the cash flow looks and whether you are under or over budget
- Liaise with the Deanery Treasurer about Deanery financial matters
- Keep an eye on income and expenditure and encourage Christian generosity in the congregation at all times. Be ready to advise the PCC when things don't look too good.

## **Annual Calendar of Tasks**

### **January**

- Prepare the Annual Report and Accounts for the previous year (January - December) in the correct format. PCC's are a legal entity and are required under the Church Representation Rules to submit a copy of their Annual Report and Accounts to the Secretary of the Truro Diocesan Board of Finance (TDBF)
- Remember, the preparation of the Annual Report and Accounts is the joint responsibility of the whole PCC.

### **February/March**

- Prepare your annual Treasurer's Report, the whole report must be adopted by the PCC and then presented to the Annual Parochial Church Meeting (APCM)
- Give the Annual Report and Accounts to your Independent Examiner as early in the year as possible for him or her to review them
- Once reviewed by the Independent Examiner, the whole report must be approved by the PCC, signed and then presented to the Annual Parochial Church Meeting.

### **March/April**

- Fill in the Return of Parish Finance Form (RoPF). This should be a relatively simple task once you have produced the Annual Accounts. It is an online form and can be found on the Church of England Parish Returns website
- Present the approved accounts to the APCM - and be ready to answer questions!
- Send a copy of the approved Annual Report and Accounts to [finance@truro.anglican.org](mailto:finance@truro.anglican.org) and your Deanery Treasurer
- Fill in the Energy Footprint Tool (EFT). It is an online form and can be found on the Church of England Parish Returns website.

### **October**

- Prepare a budget for next year for the PCC to approve and adopt before the end of the current year.

## **Keeping the accounting records**

- You may choose to use a manual ledger, an Excel spreadsheet or a software program
- A recommended and free Excel spreadsheet - Diocesan Cashbook - and supporting manual are available on the Diocesan website. This Cashbook has been developed as a simple way of recording receipts and payments and tracking Gift Aid donations for the average PCC. It uses the information entered to produce a generic Receipts and Payments Account and RoPF
- It is quite possible to keep the PCC records manually using a ledger, but it can be laborious
- Understand which records and documents need to be retained and for how long, particularly with GDPR in mind, by reference to the "Keep or Bin?" document.

## Useful Information and Resources

<b>Information &amp; Resource</b>	<b>Website link</b>
Parochial Fees	<a href="https://trurodiocese.org.uk/resources/parish-facing-support/finance/parochial-fees/">https://trurodiocese.org.uk/resources/parish-facing-support/finance/parochial-fees/</a>
Listed Places of Worship Grant	<a href="https://listed-places-of-worship-grant.dcms.gov.uk/">https://listed-places-of-worship-grant.dcms.gov.uk/</a>
Parish Returns	<a href="https://parishreturns.churchofengland.org/">https://parishreturns.churchofengland.org/</a>
Diocesan Cashbook	<a href="https://trurodiocese.org.uk/resources/parish-facing-support/finance/cashbook/">https://trurodiocese.org.uk/resources/parish-facing-support/finance/cashbook/</a>
Keep or Bin?	<a href="https://trurodiocese.org.uk/wp-content/uploads/2018/03/Keep-or-Bin-Care-of-Parish-records-guidance.pdf">https://trurodiocese.org.uk/wp-content/uploads/2018/03/Keep-or-Bin-Care-of-Parish-records-guidance.pdf</a>
Parish Resources	<a href="https://www.parishresources.org.uk">https://www.parishresources.org.uk</a>
PCC Accountability Guide	<a href="https://parishresource.wpenginpowered.com/wp-content/uploads/PCC-Accountability-5th-Edition.pdf">https://parishresource.wpenginpowered.com/wp-content/uploads/PCC-Accountability-5th-Edition.pdf</a>
Diocese of Truro Website	<a href="https://trurodiocese.org.uk/">https://trurodiocese.org.uk/</a>
A Church Near You	<a href="https://www.achurchnearyou.com/">https://www.achurchnearyou.com/</a>
Diocesan Finance Team	<a href="mailto:finance@truro.anglican.org">finance@truro.anglican.org</a>
The Truro Diocesan Board of Finance Limited	Old School Cathedral Cathedral Close Truro TR1 2FX