

Volunteer role description: St Peter and St Paul, Seal

Role: Treasurer

1. What will I be doing in this role? -

See Appendices 1 and 2 for notes on the role of Treasurer as currently established. These may change if new software is used.

See Appendix 3 for a summary from Rochester Diocese of tasks that need to be done – some of these are delegated to others at Seal (for example Gift Aid, paying in cash)

2. What skills, knowledge or personal qualities do I need to do the role? (e.g. computer skills? Working in a team? Ability to work with children/older people? Knowledge of church regulations or processes?...)

Essential

Use of Exel and knowledge of accounting principles (for current spreadsheet at least)

Computer skills (for current spreadsheet but also if choose to use the online software

Written and speaking skills to produce reports and articulate financial position at PCC meetings

Ability to work independently

Note: This is not a role that can just be passed on with a quick briefing, current Treasure spent a year with outgoing Treasurer to understand spreadsheet plus different and varied tasks. Even if spreadsheet replaced with an online system there will need to be understanding and knowledge of current set up to take forward. The Diocesan Finance Team offer support and training, and new treasurers can be teamed up with experienced PCC treasurers from other parishes willing to advise and support.

3. How long will it take me to do this role? (per week/per month? Occasional)

Varies but usually 1-2 hours weekly to keep on top of everything eg update spreadsheet, organise cheques for invoices). It is important to check the bank accounts regularly to ensure we have sufficient funds to cover outgoings

Every two months there is a few hours work to prepare report and accounts for PCC meeting.

Preparation of year-end report and accounts is most time consuming (January to APCM in May)

May-Oct tends to be quieter months – mostly PCC reports and cheques

Nov - draft budget

4. Who oversees this work? (Who do I check with if I have questions or concerns?) (E.g – the vicar/ PCC/team leader etc)

The Treasurer reports to PCC, and is under their authority. Treasurer has largely worked independently in practice, but can call on others for help, including the Diocesan finance team and treasurers in other churches, as well as others involved with the governance of the church, like the

Standing Committee. Some aspects of role are shared with a wider finance team (banking, Tax and VAT reclaim) but role carries particular responsibilities.

There could be more (or different) sharing of tasks, depending on the needs and availability of the Treasurer.

5. How often do I need to report back to/ check in with them? (e.g. before PCC meetings? Annually?)

Bi-Monthly at PCC, yearly at APCM.

6. For how long will I be committing myself to this role? (e.g. – a year, three years etc.)

Treasurers are appointed by the PCC on an annual basis, but to build up knowledge it is better to have continuity for at least three years.

7. Will there be a “probationary” period so I and the church can see if it suits me? If so, how long?

Annual appointment by the PCC, so there is a natural “break point” if necessary.

SAFEGUARDING (to be completed by the vicar/Parish Safeguarding Officer)

Does the role involve contact with children or vulnerable adults? Not intrinsic to the role.

Does the role require a DBS check and/or Safeguarding training? If so, at what level?

- **DBS** - Enhanced (without barring), if members of PCC, as charity trustees. If not a member of PCC, not eligible.
- **Safeguarding training** – Basic Awareness (was C0), Foundation (was C1)

Other training or checks needed (e.g. “fit and proper person” form, Safer Recruiting process, in References, assenting to Anti-Bullying and Harassment Policy – see below...)

Fit and Proper Person form must be completed. Assent to Anti Bullying and Harassment Policy (see below) assumed in taking up role. ACAT and Diocese offer various training opportunities (for contact details see below.)

Is formal authorisation/ licensing needed from the PCC or Bishop for this role?

Appointed by PCC at first meeting of each annual cycle

Any other information that might help someone doing this role

e.g. contact details for suppliers of materials used, where things are kept, keys needed...

See additional notes in Appendices 1,2 and 3 for more detail of the role.

ACAT – the Association of Church Accountants and Treasurers. <https://www.acat.uk.com/>

People/person currently doing this role (please write names below)

Vanessa Griffiths

How to claim expenses

If you incur legitimate expenses in this role, which have been agreed in advance with the person named in section 4 overleaf, you can claim them back from the church if you would like to. Claims need to be made within three months, and you will need to provide a receipt or proof that you have incurred the expense.

Sometimes people choose not to claim expenses, but no one should feel under any pressure to do this. If you pay gift aid you can claim the expenses and then donate them back to the church with gift aid if you would like to.

Anti-bullying and Harassment Policy

All volunteers at Seal Church are required to abide by Rochester Diocese's Anti-bullying and Harassment Policy. The full document can be found here <https://tinyurl.com/e9bvh2tt>

The kind of behaviours which might be classed as bullying or harassment may include the following, which are taken from the Policy:

What are bullying and harassment behaviours?

Bullying and harassment may be against one or more people and may involve single or repeated incidents ranging from extreme forms of intimidating behaviour, such as physical violence, to more subtle forms such as ignoring someone. It can often occur without witnesses. Examples include:

- unwanted physical contact
 - unwelcome remarks about a person's age, dress, appearance, sexuality, race or marital status, jokes at personal expense, offensive language, gossip, slander, sectarian songs and letters
 - posters, graffiti, obscene gestures, flags, bunting and emblems
 - isolation or non-cooperation and exclusion from social activities
 - coercion for sexual favours
 - pressure to participate in political/religious groups
 - personal intrusion from pestering, spying and stalking
 - failure to safeguard confidential information
 - shouting and bawling
 - setting impossible deadlines
 - persistent unwarranted criticism
 - personal insults.
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APPENDIX 1 – GUIDANCE FOR TREASURER’S ROLE

GENERAL

The accounts are compiled on an income & expenditure basis (receipts and expenses), rather than full accruals, which means that they are rather easier to maintain than for Churches with a larger income. The current Treasurer spends an average of 2-3 hours per week on the financial business of the Church (excluding Sunday Church services when most cheques are currently counter-signed), rising to say 3-4 hours in the week when a PCC meeting or APCM is due and rising again to say 15-20 hours per week for 2 weeks when finalising the accounts.

On a day to day basis they are administered using a comprehensive Excel Workbook (series of linked spreadsheets) which follows the format of the written accounts as required by the Charities Act and the Diocese. The Credit & Debit sheets in the Excel Workbook record the cash movements in and out of the main bank accounts and are the main drivers for the entire accounts. These two sheets are designed on a 'double entry' system so that each posting must also be allocated to the appropriate accounts (Income, Expenditure, Hall, Funds etc).

The Credit & Debit sheets can be updated as often as required utilising the internet banking facility, printed bank statements and cheque/paying in books. They will also automatically create the income & expenditure summary and a trial balance as you go (useful to check that no mistakes have been made each time entries are posted).

These sheets also show the current bank account balance and the amount available net of cheques issued, in order to monitor the amount of cash required in the current account.

The income & expenditure statement and trial balance also form the basis of the Treasurer's report to PCC meetings (usually bi-monthly), to which is added a short (1 page) summary of the financial position.

DAY TO DAY RESPONSIBILITIES

EXCEL WORKBOOK

Typically, the Excel Workbook should be updated every few days (perhaps daily if there are large credits or debits anticipated) to ensure that an adequate balance is maintained in the main current account and to transfer funds to/from the Investment Account as necessary (this can be done very easily online).

If major capital works are being undertaken, then it may be necessary to transfer funds from the Friends of Seal Church bank account or from other investment accounts we hold with the Diocese or with CCLA.

STANDING ORDERS

A lot of donors pay by standing order and all of these are very obvious from the bank statements (including online). Most are payable monthly, but there are a few payable quarterly or annually. There may be a couple of standing order debit instructions, but these are extremely small and infrequent.

The Treasurer's role includes managing the setting up and amendment of standing orders from donors and keeping a record of all gift aid declarations as required by HMRC.

DIRECT DEBITS

We pay the Stipend/Parish Share (now amalgamated) and our contribution to the Repair Fund to the Diocese monthly by direct debit (the Repair Fund is actually paid over 10 months from February to November). We also pay the Church Hall cleaner, the rates on the Vicarage, the pew sheets (Redemptorist Publications) and any bank charges by direct debit.

BANK TRANSFERS

We don't currently have the facility to pay invoices online, but from time to time people may pay us in this way – particularly one or two regular hirers of the Church Hall.

CHEQUE BOOK(S)

There are separate cheque books for the main current account and also the Friends of Seal Church account. All cheques need to be signed by 2 of the approved signatories (currently, the Vicar and the Treasurer). Additional Signatories need to be set up and authorised.

Note: The majority of contractors companies and individuals prefer bank transfers instead of cheques and it will be necessary to consult the bank about online signatures / authorisations.

The Treasurer holds the cheque books and is responsible for issuing cheques and getting them counter-signed in a timely manner for all invoices. Copies of all invoices and Contractor's receipts etc should be kept and filed (by the year end) for the annual audit.

PAYING IN BOOK(S)

We usually have 3 paying in books 'live' at any one time, held by the Treasurer, the Church Hall manager (currently Maggie Fox) and the Planned Giving Secretary (currently Denise Firth). If a record of the slip numbers for each book is kept then it is easy to check which paying in book has been used.

CONTRACTORS

Due to HMRC's current requirements, we insist that we have no employees and all 3rd party people paid by the Church (including any/all organists and the Church hall cleaner – currently Georgina Taylor) must be Contractors. Each must sign a Contractor Agreement which makes clear that they are not employed by Seal Church and responsible for any/all tax/Ni payable on the money we pay to them for their services.

The Treasurer also needs to get each Contractor to sign an Invoice (receipt) which states the service provided, the amount paid, the date and so forth, which the Treasurer counter-signs and keeps. A stock of these are kept in the Clergy Vestry.

PLATE COLLECTIONS

At present the envelopes and cash in the collection plate at each service (Sundays, , Baptisms, Funerals and Weddings) are counted by the appropriate person/people and placed in the safe in the Clergy Vestry. The Treasurer may be one of the people responsible for counting the cash collection at Sunday services.

Banking monies

Currently done by the Planned Giving Secretary

Periodically (say monthly) the Planned Giving Secretary (currently Denise Firth supported by Sally Bright) empty the safe and count the money for Denise to bank. See below for the Planned Giving Secretary's role.

PCC MEETINGS

The Treasurer is required to attend (if possible) and give a report at PCC meetings (usually bi-monthly) regarding the financial position of the Church. This currently comprises an income & expenditure statement and trial balance (both lifted straight from the Excel Workbook) and a short (1 page) summary of the key points.

YEAR END ACCOUNTS

This is by far the biggest job for the Treasurer and preparation starts around the end of December. As above, the accounts are produced automatically in the main, but a few individual amendments are needed before they are completed (best explained face to face). The draft Income & Expenditure and Trial Balance (the latter also being the statement of

assets) Statements need to be presented to the January PCC meeting, along with the Budget for the new year (see below).

Once all the necessary information is to hand (some reports on certain funds take longer to arrive), the final accounts need to be given to the Independent Examiner (currently Andrew Michaelides) along with all of the relevant hard copies (mainly the key files). Once signed off they are ready to be approved by the PCC (at the March PCC meeting but at least 2 weeks before the APCM) prior to being presented to the APCM (usually in April).

BUDGET

The Treasurer is also responsible for producing a Budget for the forthcoming year which is presented to the January meeting of the PCC. This is the best estimate of the likely income and expenditure (excluding capital items such as major repair works) based on previous years and known events or changes.

APCM

The Treasurer needs to prepare a brief (one page) summary of the accounts to be included in the APCM Report prepared by the Vicar. The approved accounts also form part of this and should include the Accounting & Reserves Policy (a standard document which rarely changes much apart from a few numbers) and the Independent Examiner's Report.

GIFT AID TAX RECLAIM(S)

Currently undertaken by Mark Turner

For cash flow reasons we usually make tax reclaims on gift aided contributions (planned giving, envelopes and cash/cheques) twice yearly in January, based on 6th April to 31st December, and May, based on 1st January to 5th April. These are now submitted online and HMRC usually pay quite promptly.

Currently, the Planned Giving Secretary prepares a summary of the planned giving and gift aid envelopes and the Treasurer prepares a summary of all other gift aided receipts (including and envelopes he/she has banked). This includes the Friends of Seal Church bank account which forms part of the Church's accounts but is effectively dedicated to the Repair Fund for capital repair works. Mark Turner amalgamates the separate schedules and makes the online claim. HMRC has strict rules about the level of information needed, which have to be followed for a claim to be successful on each and every donation.

VAT RECLAIM(S)

Currently undertaken by Mark Turner

These can now be submitted whenever required provided the claim relates to VAT incurred by the Church on repairs, maintenance and alteration works undertaken in the previous 12 months. Claims can now be submitted online or by post as preferred.

The Listed Places of Worship Grant Scheme website sets out which works are eligible and how to make a claim. Copies of the original invoices, receipted by the Contractor as having been paid, must be attached and retained in case of subsequent audit by LPOW.

PARISH SHARE RETURN (ONLINE)

This is usually best done soon after the APCM. It is relatively straightforward, albeit a bit time-consuming, and some questions may require additional information to be researched.

PLANNED GIVING SECRETARY'S ROLE

This has varied over the years and used to include making the tax reclaims on gift aided donations, but that is currently undertaken by the Treasurer. The role includes:

- Meeting with the Treasurer periodically to collect, count and bank the planned giving envelopes, individual gift aid envelopes and collections from the safe in the Church.

- Keeping a record of all planned giving and individual gift aid envelope donations and providing the Treasurer with a summary complying with the HMRC rules in January and May each year.
- Managing the supply and issuing of planned giving envelopes to those who use them (currently just 14 people).
- Storing envelopes and records for 7 years as required by HMRC.

STORAGE REQUIREMENTS FOR TREASURER

There are quite a few files involved of hard copies of invoices, bank statements, reports, investment interest statements and the like. Data/information relating to tax matters must be kept for at least 7 years. In practice, some of the older records are never used or accessed and could be archived (possibly in the Church).

There are copies of all electronic files (Excel, Word, pdf etc) which will be provided at termination of responsibility

For further information, please read the Guidance Notes for Seal Church Accounts which explains the various files, bank accounts and the structure of the accounts we keep. The Excel Workbook follows the written accounts kept in the main Ledger (light Blue) file.

VANESSA GRIFFITHS

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Appendix 3

PCC Treasurer – sample job description from Rochester Diocese.

N.B. Not all of this applies to Seal Church, and some tasks are already delegated or could be delegated in future.

Introduction

The role of the PCC treasurer can appear to be daunting, not helped by the lack of clear guidance as to what exactly is required which will vary considerably between parishes. The formal textbook answer on the role is set out below. In the majority of cases the role is carried out by a volunteer although some parishes are beginning to consider employing someone to carry out the duties.

It is perfectly acceptable to have a paid treasurer although they cannot be a member of the PCC (charity trustees are not usually allowed to be paid). However, if this is the case it would be sensible to have the employed treasurer as a non-voting attendee; or to have a PCC member who is the formal 'treasurer' and who supervises the work of a paid bookkeeper or parish accountant. Further details are shown in the appendix.

Role of the Treasurer

The basic role of the treasurer is to:

- Ensure received income is recorded and banked •
Monitor all items of income and expenditure
- Pay and record all items of expenditure •
Keep proper books and records
- Prepare the annual accounts each year
- Assist the PCC in setting an annual budget
- Advise the PCC of the financial position against budget •
Provide general financial information to the PCC

The treasurer is an officer of the PCC, an official position serving the church by providing financial leadership at a strategic level. He/she is appointed by the PCC, (hopefully!) with the support of the Vicar and Church Wardens. The treasurer usually serves on the Standing Committee, Finance Committee and as an ex-officio member of any committee with a high impact on finance. [See Church Representation Rules 2004].

The treasurer must act as the first and primary tier of financial checks and balances; and is responsible for the proper disbursement of church funds – both restricted and

unrestricted within policies established by the Charities Commission, the Church of England and the PCC.

Controls and Procedures

The role involves ensuring that there are essential controls and procedures in place for the proper management of charitable funds. This includes keeping detailed and accurate accounting records and reports of stewardship income, offerings, special appeals and any trading and restricted income; as well as detailed, receipted and categorised support records of expenditures.

In order to avoid conflicts of interest and maintain proper controls the various duties of Treasurer, Cashier and Stewardship Recorder should be separated where possible. In a larger church a separate Accountant may be appointed under the management of the Treasurer. Larger churches are also required to maintain a Risk Register; various activities may carry a financial risk.

Basic Tasks

The treasurer has a number of key jobs identified below. The PCC needs to remember that it is the PCC in charge of the church's money, not the treasurer! This is important for treasurers to remember as some think it is they that say how PCC money should be spent! Some of these tasks may not be relevant to all parishes:

- Carry out the financial policy of the PCC •
Prepare a budget
- Record all cash transactions
- Keep a watch on the finances of the church •
Keep the PCC aware of it's duties
- Encourage the wider mission of the church •
Set up a system of bookkeeping
- Prepare the annual accounts for the APCM •
Deal with PAYE and NIC
- Free the parish priest from worries over church finances

An appendix is attached for those who consider a formal job description is important to have, especially for those who are being taken on as paid employees.

APPENDIX

Appointing a Paid Treasurer or Parish Bookkeeper/Accountant

If you are considering appointing someone to a paid position then the role might like to be formalised a bit further and the following job description/draft contract could be used as a guide. Many parts of it will depend on the size of the parish and the complexity of activities going on and will not be applicable to all.

Appointment

Your appointment will run from until..... We would request you giving at leastmonths notice of your intention to leave the position. We would expect the post to take up.....day/hours per week with the times to be engaged in these duties by mutual agreement. We would expect you to attend.....PCC meetings, standing committee meetings and other ad hoc meetings a year as part of your role.

You will be paid £.....per annum/month, reviewable annually.

Key Roles and Responsibilities

- To receive and record income, control banking, and pay and record all items of expenditure.
- To keep clear, accurate and adequate records with supporting documentation.
- To prepare the reports and accounts for each year, pass them to the independent examiner (or registered auditor), and then present the verified Annual Statement of Accounts etc. first to the PCC and then on behalf of the PCC to the Annual Parochial Church Meeting.
- To provide such information as is required by the PCC for setting and monitoring an annual budget.
- To advise the PCC and the parish as necessary on the present and anticipated state of all parish finances, and support the PCC in its efforts to provide appropriate and clear information on parish finances to church members.
- To complete annual returns requested by the diocese in respect of stipends and parish income and expenditure and submit them within the timescale requested
- To complete annual returns in respect of the Charity Commission and to submit them within the timescale requested
- To provide any statements to clergy and other recipients of benefits or wages as necessary under the tax self assessment or PAYE requirements.
- To provide general financial information to the PCC as required.

Detailed weekly, monthly and annual routines are shown in the attached document.

Recordkeeping

The PCC has a set of Financial Controls and procedures that you are expected to work within. You will need to maintain:

- Cashbooks, both manual and computerised (any computer records must be backed up onto memory stick at least monthly)
- Files of invoices/expenses relating to the current year
- Bank statements, investment records, carrying out reconciliations between PCC records and bank records for each statement at least 3 monthly
- Files of budget papers and sets of annual accounts and working papers • Files for general correspondence

Prior year records (paying in books, cheque stubs, invoices paid, accounts working papers) will be stored in the church office.

Other Areas of work

- To estimate insurance values of PCC property (in collaboration with the churchwardens)
- To record gift aid contributions and to submit claims to HMRC at intervals not less than 3 monthly (in collaboration with Gift Aid Secretary)
- To review staff contracts (in collaboration with Administrator)
- To prepare monthly payroll for staff, PAYE and returns to HMRC (in collaboration with Administrator)
- To send out sales invoices for property rental and to chase overdue amounts • To review hire rates for PCC property for approval by PCC
- To be the first point of contact with the bank/CCLA/diocesan finance team
- To regularly review the PCC financial controls and procedures and risk register
- To arrange the rota of counters for Sunday collections
- To carry out any other duties of a financial nature as assigned by the PCC

Line Management

Your line manager will be

(Sample Job Description

Martyn J Burt – Diocesan Treasurer November 2007)

Regular Routines to be Carried Out

Weekly

- Prepare posting slip for cheque payment – attach bills, notes or expense forms where received
- Prepare posting slip for direct debit payments on bank account – electric, council tax, insurance, diocese
- Prepare posting slip for notified cash and cheque receipts – pledged giving, collections, funeral and wedding fees, donations, magazine sales
- Prepare posting slip for un-notified cash and cheque receipts – hall rental, pledged giving SO receipts
- Post receipts and payments to books of accounts – include fund account posting
- Raise cheques as necessary
- Despatch cheque payments – many may require remittance advice • File all documents
- Pay in cheques received directly by treasurer

Monthly

- Prepare wages slips for Administrator, Verger, Youthworker and Cleaner
- Prepare posting slips for Organist, Music Group leader and clergy expenses • Post payments to books of accounts
- Reconcile bank accounts
- Print hard copy of all cash books and deposit accounts
- Prepare financial note for monthly PCC meeting/Standing Committee – including giving figures, expenditure figures, building fund and other significant funds/projects and any trends the PCC needs to be aware of
- Maintain list of pledged giving standing orders for Gift Aid recovery and giving trend analysis
- Reconcile fund movements

Quarterly

- Reconcile and prepare Gift Aid claim, analysing across funds as necessary • Chase outstanding sales invoices
- Review bank charges
- Reconcile all Investment and Deposit accounts (including CRF and DLF) • Pay over quarterly grant cheques to supported charities
- Meet with Independent Examiner to discuss any current issues

Annually

- Prepare figures for PCC annual budget (November)
- Prepare new Service fee list and fees for weddings and funerals (December) • Prepare annual accounts and schedules for Independent Examiner (January) • Meet with Vicar and Administrator to discuss Annual Report (February)
- Prepare annual return for diocese (March)
- Prepare annual return for Charity Commission (May)

APPENDIX 2 – MONTHLY GUIDANCE NOTES

NOTE REFERENCES TO THE SPREADSHEET MAY CHANGE IN ONLINE SYSTEM USED

GENERAL INSTRUCTIONS APPLICABLE EVERY MONTH

- Cash donations for coffee need to be stored in the relevant plastic box in the safe.
- Cash collections need to be counted and, with any envelopes, stored in the safe after each service. This could be done (on a rota basis) by 2 people at morning services.
- Any visiting organists need to be paid by cheque and they need to sign a receipt (kept in the black file in the vestry). For organists playing at more than 1 service a month, this only needs to be done at their last service in the month.
- Similarly, Georgina Taylor is paid for the church hall cleaning (if still relevant) on/around 26th of each month and she also needs to sign a receipt form.
- Cash and envelopes held in the safe need to be counted (could be done monthly but timing according to how much has accumulated. Note: *It is important that these monies are counted and banked promptly just before 5th April and 31st December each year for the gift aid tax reclaim.*
- *Church Tax Reclaim - Treasurer's Data* spreadsheet. This can be done sporadically if preferred (in January and April). Spreadsheet sent to Mark Turner to do the reclaim

JANUARY

- Remind the Vicar to let you have his/her final expenses for the previous year if not already provided.
- Bank any outstanding cash/cheques for the previous year which truly 'belong' to that year (e.g. collections, planned giving and fees) and, similarly, pay any outstanding invoices/bills if for services rendered for the previous year. These should be included (accrued) in the previous year accounts.
- Some year-end reports and final statements for investment holdings won't come in until later in January.
- Finalise the accounts for the previous year. These will be in draft form until approved by the Independent Examiner (*currently Andrew Michealides*)
- Once you are happy that they are both complete and correct, follow the *Guidance Notes* in the Master Spreadsheet. If the figures should change for the previous year for any reason, then the Master Spreadsheet balances etc. for the current year will also need to be amended/updated accordingly.
- Complete the *Church Tax Reclaim - Treasurer's Data* spreadsheet for April 6th to 31st December for the previous year as soon as possible. Send this, together with Denise Firth's similar spreadsheet, to the Gift Aid Secretary (currently Mark Turner) for him/her to prepare and submit the tax reclaim.
- Liaise with the Independent Examiner regarding when he/she can undertake their examination, bearing in mind the official deadline of the March/April PCC meeting when the final accounts should be approved by the PCC.
- Prepare and circulate the first PCC report – *Trial Balance (1st PCC)*, and a Budget for the current year, following the *Guidance Notes* in the Master Spreadsheet.

FEBRUARY

- Finish preparing the final accounts for the previous year for the Independent Examiner. File the invoices in date order in the Receipts file, ensure the investments and bank statements are up to date
- Update and print off the *Accounting & Reserves Policies* based on the final balance sheet, the Audit Document List for the Independent Examiner, the *Reconciliation*, *Trial Balance* and *Receipts&Payments (Draft)* sheets from the Master Spreadsheet for the previous year for the Independent Examiner.
- Prepare copies of all Minutes and Treasurer's Reports for the previous year for the Independent Examiner. Note these have not been requested by Independent Examiner in last 2 years).
- Prepare your draft report to the APCM in April for the Independent Examiner.

MARCH

- Answer any queries from the Independent Examiner and make any adjustments necessary to the previous year's final accounts following the audit. Update the current year balances in the Master Spreadsheet to reflect any adjustments. Similarly amend your Treasurer's Report to the APCM if relevant.
- Print off the final accounts for the previous year in full (sheets - *Report Cover*, *Receipts& Payments* and *Assets&Liabilities*

- Prepare and circulate the usual PCC report – *Actual v Budget* and *Trial Balance (YTD)*, (usually in late March but occasionally early April), following the *Guidance Notes* in the Master Spreadsheet. This meeting should focus on the 'audited' accounts for the previous year, but should also include a 'year to date' report for the current year in the usual format including copy bank account balances (no personal data showing please).

APRIL

- Complete the *Church Tax Reclaim - Treasurer's Data* spreadsheet for 1st January to April 5th for the current year as soon as possible after 5th April. Send this, together with Denise Firth's similar spreadsheet, to the planned giving secretary (currently Mark Turner) for him to prepare and submit the tax reclaim.
- Liaise with the vicar regarding preparing and completing the APCM Report.
- Present the accounts at the APCM.
- Send a copy of the full final accounts (preferably including the vicar's and churchwardens' reports in full as well) to the Diocese – Heather Huse(?).

MAY

- Update the *Return of Parish Finance* in the previous year's Master Spreadsheet and complete the online submission for the Diocese/CofE. You will probably receive an email reminder from them.
- Prepare the usual PCC report – *Actual v Budget* and *Trial Balance (YTD)*, following the *Guidance Notes* in the Master Spreadsheet.

JUNE

Do the *Return of Parish Finance* online on Diocesan website by month end

JULY

- Prepare and circulate the usual PCC report – *Actual v Budget* and *Trial Balance (YTD)*, following the *Guidance Notes* in the Master Spreadsheet.

SEPTEMBER

- Prepare the usual PCC report – *Actual v Budget* and *Trial Balance (YTD)*, following the *Guidance Notes* in the Master Spreadsheet.

NOVEMBER

- Prepare and circulate the usual PCC report – *Actual v Budget* and *Trial Balance (YTD)*, following the *Guidance Notes* in the Master Spreadsheet.

DECEMBER

- Get up to date as far as possible in preparation for the year end.

OTHER FINANCE MATTERS

- Mark Turner does the VAT returns on Eligible Expenditure (generally on capital work and not on routine maintenance or repairs) should be submitted online **at least** every 12 months.

