

PCC Treasurer – sample job description

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.

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)