

Dear Treasurer,

I am writing to thank you for taking on the role of Honorary Treasurer of your PCC or church.

In my experience, parish treasurers are quite often under-valued, yet they play a vital role not only in promoting good stewardship of all the PCC's resources, but also championing best practice in finance administration, and in ensuring that the PCC remains forward-looking, outward-focused and on a sustainable financial footing for the years that lie ahead. So I greatly appreciate your willingness to support your local church in this practical capacity, and indeed contribute to the wider mission and ministry of the church in your deanery and across the Diocese of Hereford.

I'm sure you are reasonably familiar with the workings of PCCs, but there are a wide range of resources and training materials available to support you as you get to grips with your new role. We aim to update the [Finance](#) section of the diocesan website periodically too.

1) [Introductory Guide for PCC Treasurers:](#)

Key points in this ACAT guide include change of PCC Treasurer, record keeping and retention periods, bank accounts and handling of money, collections, parochial fees for occasional offices, routine expenditure, budgets and budgetary control, investments, insurance and risk management, reporting to the PCC, and so on.

I recommend that you update the PCC's bank mandates as a priority if you have not done so already. As you will always need two signatories to authorise transactions, I suggest you try to find three people to be set up on each bank / CCLA CBF account in case someone is away on holiday or unwell. If your PCC uses online banking (which we encourage), please ensure this is set up with dual authorisation.

2) [PCC Accountability: The Charities Act 2011 and the PCC \(5th edition, 2017\)](#)

This is the handbook for a PCC Treasurer, covering all aspects of Accounting and Reporting for a CofE parish. I have a few hard copies of this guide left to purchase for £5. Contents include:

- Introduction and Legal Overview
- Principles of Trust Funds: Accounting and Reporting
- The Annual Report – including financial review, reserves policy, risk management.
- Receipts & Payments Accounting
- Receipts & Payments Accounting Example
- Accruals Accounting and Example
- Moving between Receipts & Payments and Accruals Accounting
- Group Accounts and Annual Reports
- Independent Examination – including the Charity Commission's statutory Directions.

3) Other useful websites:

a. Parish Resources – www.parishresources.org.uk

A comprehensive website maintained by the Giving & Generosity team of the Church of England governing many aspects of parish life including:

- PCC procedures
- People / HR matters
- Administration guidelines
- Parish finance matters
- Receipts & Payments Guide
- Gift Aid / Small Donations Scheme guidance
- Parish Buying (discounts on key church supplies): www.parishbuying.org.uk
- Giving & Stewardship
- Buildings

In due course, this website may be decommissioned and merged into the central C of E site.

b. Charity Commission – <https://www.gov.uk/government/organisations/charity-commission>

Registration of larger PCC's (gross income over £100,000) with the Charity Commission.

A comprehensive website giving guidance on accounting, reporting and legislative matters. Follow the links for the specific specialist areas.

c. Charity SORP - <http://www.charitycorp.org/> Guidance for charity accounting.

d. Association of Church Accountants and Treasurers (ACAT) – <http://www.acat.uk.com/>

The Association provides valuable resources, advice and training as well as information on accounting, financial, legal and other related issues. Their [Introductory Guide for New Church Treasurers](#) provides a most helpful overview.

e. Data Developments – www.datadevelopments.co.uk

Data Developments are a well-established Wolverhampton-based family firm providing computer-based parish accounting, Gift Aid and membership packages to around 10,000 UK churches and charities, and offer a book-keeping service.

I recommend their MyFundAccounting.Online product, currently available through a diocesan discount scheme for just £5.00+VAT per month. Please contact me if this is of interest to you.

You may be feeling slightly daunted by the role – that's quite natural, and you would not be alone! Help is at hand: if you have further questions, please feel free to contact me or a member of the Finance team in the Diocesan office in Hereford by emailing finance@hereford.anglican.org or calling us on 01432 373300. We'll do our best to help you. Alternatively, I'm sure that your Deanery Treasurer would be willing to offer you some guidance.

Finally, I aim to lead a couple of training / refresher workshops for PCC treasurers and Gift Aid officers every year. These will be advertised in diocesan e-bulletins and on the diocesan events calendar.

Thank you again in advance for your support.

Yours sincerely,



Stephen Herbert
Finance Director