

## PCC checklist for 2023 Annual Report & Accounts and Return of Parish Finance

Name of PCC: \_\_\_\_\_

**Due by 28 June 2024**

*This checklist should enable a PCC Treasurer to complete their year-end reporting responsibilities.*

The PCC accounts have been prepared on:

- Receipts & Payments basis **or**  Accruals basis  
(If income is greater than £250k, accounts *must* be prepared on an accruals basis).
- The accounts fully reflect all assets under the control of the PCC.
- The accounts have been approved at the APCM & signed by the PCC Chairperson.

**Report & Accounts:** the following elements are all required. *Please tick to confirm:*

- Annual Report.** *For guidance on preparing this report, refer to:*  
[www.parishresources.org.uk/resources-for-treasurers/accounting-and-reporting/the-annual-report/](http://www.parishresources.org.uk/resources-for-treasurers/accounting-and-reporting/the-annual-report/)
- Signed **Independent Examiner's Report.** *For guidance, and model reports, refer to the*  
[Independent Examination](#) *section of the* **PCC Accounts & Returns** *page on diocesan website.*
- Receipts & Payments accounts and Statement of Assets and Liabilities**  
**OR** *(if accruals accounts)* **a Statement of Financial Activities and Balance Sheet**  
*Accounts MUST distinguish clearly between unrestricted, restricted and endowment funds.*

**Return of Parish Finance:**

- All boxes on the Return have been completed, and totals agree to signed accounts.
- The Return has been completed online at [parishreturns.churchofengland.org/](http://parishreturns.churchofengland.org/)
- Is the PCC's **gross income** (total including all restricted funds, excluding transfers between funds) **above £100,000** for the year? **YES / NO** *(Please delete as appropriate).*  
If **YES**, the following further confirmation is required:  
The PCC is registered with the Charity Commission  
The registration number is:
- PCC accounts and annual return have been filed at the Charity Commission / will be filed before the deadline (31 October) **or**
- The PCC is currently applying for registration\*  
**Please note:** a PCC can no longer seek a written determination to not register with the Charity Commission if annual income is exceptionally above £100,000. This means that if a parish's income exceeds 100,000 in any year, it **must** register with the Charity Commission.

**Please return this checklist with your annual Report & Accounts no later than 28 June 2024 preferably scanned by email to: [finance@hereford.anglican.org](mailto:finance@hereford.anglican.org) or post to: HDBF Finance team, The Diocesan Office, The Palace, Palace Yard, HEREFORD HR4 9BL**

If you have any queries regarding the completion of your accounts or returns there is guidance on the Diocesan website at [www.hereford.anglican.org/parish-support/finance/pcc-accounts-and-returns/](http://www.hereford.anglican.org/parish-support/finance/pcc-accounts-and-returns/). Alternatively, please call us on 01432 373300 and we'll do our best to help you.

\* Guidance on Charity Commission registration may be found at the CofE's Parish Resources website: [www.parishresources.org.uk/pccs/registration/](http://www.parishresources.org.uk/pccs/registration/)