Change of PCC Treasurer or Incumbent

The following is a checklist to aid PCC Treasurers on the retirement of:

* a retiring Treasurer or Incumbent, or
* any person dealing with receipts and payments.

|  |  |  |
| --- | --- | --- |
| 1 | Obtain possession of all cash balances, counting in the presence of the person retiring and give a written receipt, keeping a copy for PCC records. |  |
| 2 | Ask for a signed list of all monies owing to the parish to the best of the knowledge of the person retiring. |  |
| 3 | Ask for a signed list of all creditors owed by the parish to the best of the knowledge of the person retiring. |  |
| 4 | Ask for a signed list of all bank and investment accounts operated by the parish and the signing arrangements, and take possession of all bank statements, passbooks, etc. |  |
| 5 | Obtain all unused cheque books and bank paying-in books. |  |
| 6 | Immediately change signatories on all bank and investment accounts, following PCC resolution. |  |
| 7 | If dividends/interest from investments are not mandated direct to bank accounts, advise payer of any change of address. |  |
| 8 | Obtain a signed list of accounting/record books kept by the person retiring and take possession, together with receipt books, cash book and vouchers, etc. |  |
| 9 | Check the position concerning the income tax repayment claims on Gift Aid and the Gift Aid Small Donations Scheme (GASDS) and verify the information they will require if asked to deal with future claims. |  |
| 10 | Check whether the PCC is, or controls, a registered charity. If so, make sure that the Charity Commissioners Regulations/SORP are applied and make any necessary changes to trustees. |  |
| 11 | Where there is a new PCC treasurer, ensure that:* the deanery treasurer and the diocesan secretary are notified; and
* these guidelines and the handbook entitled ‘PCC Accountability, The Charities Act 2011 and the PCC’ are handed to the new treasurer.
 |  |
| 12 | In cases of difficulty regarding the changeover, assistance and advice can be obtained from the deanery treasurer or diocesan finance team. |  |