

PCC checklist for 2024 Annual Report & Accounts and Return of Parish Finance

Name of PCC: _____

Due by 28 June 2025

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/
- 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/
- 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 2025 preferably scanned by email to: 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/. 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/