

GOVERNANCE AND COMPLIANCE CHECKLIST 2017

Every Church of England PCC is a charity. There are some things that all PCCs are required to do, whilst other requirements vary according to your gross income. This checklist provides a handy way of verifying that you are covering some of the most important issues. However, it is not an exclusive list. There are many further resources to support good governance practice on the Parish Resources and Charity Commission websites.

<i>The Checklist</i> Tick or write N/A in the boxes on the right	Sorted	Action needed & date completed
<p>1 ALL PCCS Have you checked that all of your trustees are eligible to serve? Using our nomination forms is an easy way of getting trustees to confirm that they are not disqualified. You will need to get a similar declaration from ex-officio members. See: www.parishresources.org.uk/pccs/apcms</p>	<input type="checkbox"/>	
<p>2 ALL PCCS Has the PCC approved appropriate policies, and if so, have they been reviewed to ensure they are up to date? Policies might include management of conflicts of interest, reserves, investments, complaints and ensuring appropriate safeguarding provision. We've sample policies available and guidance to help at: See: www.parishresources.org.uk/pccs/policies</p>	<input type="checkbox"/>	
<p>3 ALL PCCS Is the PCC up to date with its safeguarding responsibilities? Newly updated legislation requires PCCs to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults and, amongst other things, to:</p> <ul style="list-style-type: none"> a. confirm that they have done so in their Annual Trustees Report b. ensure the PCC's safeguarding policy is up to date and in use c. Ensure DBS checks are up to date for all necessary people <p>Resources to support this are on the Church of England website (See bit.ly/2IGrLgx) and Diocesan websites.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<p>4 ALL PCCS Are you up to date with inductions for new PCC members, and have you reviewed Trusteeship responsibilities with existing members within the last two years? Resources to help you do this are at: www.parishresources.org.uk/pccs/trusteeship</p>	<input type="checkbox"/>	

Continued overleaf

	Sorted	Action needed & date completed
<p>5 PCCS WITH INCOME LESS THAN £1 MILLION</p> <p>a. Does your Report and Accounts include the Trustees Report and Independent Examiners Report as well as the Financial Statements?</p> <p>b. Does your Independent Examiner use the required report format?</p> <p>c. If your Income is greater than £250k then is your independent examiner a member of an approved professional organisation?</p> <p>See: www.parishresources.org.uk/accounting</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<p>6 PCCS WITH INCOME GREATER THAN £100k</p> <p>a. You must register with the charity commission. Have you done so? See: www.parishresources.org.uk/pccs/registration</p> <p>b. Are you up to date with submitting your annual returns and annual report and accounts? A quick way to check is to search for your PCC on the Charity Commission website: www.gov.uk/government/organisations/charity-commission</p>	<input type="checkbox"/> <input type="checkbox"/>	
<p>7 PCCS WITH INCOME GREATER THAN £250k Charities with income above this level must use Accruals Accounting. Are you aware that the SORP requirements changed for accounts from 2016 onwards? See: www.parishresources.org.uk/accruals</p>	<input type="checkbox"/>	
<p>8 PCCS WITH INCOME > £1 Million OR ASSETS > £3.25 Million You will need a full audit for your accounts rather than just Independent Examination. If you need help with arranging this, talk to your Diocesan Finance team.</p>	<input type="checkbox"/>	

This Checklist is a resource from the National Stewardship and Resources team:

Resources to support your parish in all areas of encouraging giving, finance, Gift Aid, governance and administration:
www.parishresources.org.uk

National contracts available which use the C of E's scale to help parishes spend less. In buying together we save together:
www.parishbuying.org.uk