

Parish Accounts Workbook

Version 3

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Introduction

The Parish Accounts Workbook is an Excel workbook designed to assist Parish Treasurers in completing their annual accounts and completing the Return of Parish Finance Form.

In order to be made aware of any known bugs or updates regarding the workbook, please sign up to the mailing list at www.dioceseofnorwich.org/paw

The current version has been an evolution of a basic workbook which was produced in the early 2010's and has been updated multiple times. This evolution has only been possible due to the support of Parish Treasurers, volunteers who ensure that the vital task of preparing the accounts for their Parish but also for providing us with valuable feedback.

The Basics

Ensure that you enable macros in your chosen software. The workbook will be compatible with the following software (generally experiences are better using the PC versions of Excel, rather than Mac):

Excel Version

- Microsoft Excel 2003 onwards
- Microsoft Excel for Mac 2004 and 2011 onwards*

* - Microsoft excluded Macro/VBA support from Excel for Mac 2008 so the workbook is not compatible with this version

Things to remember

- Cells which can completed are shaded green
- Do not use cut and paste, as this can cause the workbook to fail
- Some information will not appear in its respective sheets unless the data is entered into the correct tabs. For example, the years will not appear in your summaries until they are selected on the Name and Parish tab.

Tab colours

The tabs have different colours to differentiate between the following categorisations:

Blue – Initial Setup – You will need to enter data in these tabs in order that other tabs will populate correctly

Green – Data Entry – This is where the core data that populates the workbook will be entered and checked

Orange – Reports – These will be used to show both the receipts and payments summaries for the general accounts, along with the budget monitoring report

Red – Year End – This is where you would find the return of parish finance form and financial statements which can be printed at year end. This is also where the automatic rollover process at year end would be completed.

Initial Setup

Although entitled initial setup, you can revisit this area as and when you need to amend certain details

Name and Parish

You will need to complete the following information (row numbers included for reference), as this will appear on the Return of Parish Finance form

Name, Position: e.g. Treasurer, Date of submitting the Parish Finance Form (this can be filled in later), Contact (Phone or email).

You will then need to select your Parish from the drop down list and the year the accounts are being prepared and the agreed Parish Share allocation for the year.

Bank and Fund Details

A new change to the workbook is that it now separates the bank account and funds, rather than combines them.

The first process would be to setup the bank accounts. The workbook has space for six of these and these would generally be the bank accounts used by the PCC (e.g. current account, deposit account etc.).

Bank Account Name	Bank Name	Type of Account	Opening Balance at 1st January 2022	Income	Transfers In	Transfers Out	Expenditure	Closing Balance	Opening Balance at 1st January 2021
Treasurer Account	Barclays	Bank Current Account	23,179.63	10,105.94	50.00	50.00	16,532.71	16,752.86	18,651.66
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00

Once this is done, you can align the funds to the bank accounts where the funds are held. The general fund will be the standard fund you hold for your general parish income and expenditure but you have space for up to twenty additional funds (e.g. Fabric fund/Bell Fund) with varying designations (e.g. unrestricted, restricted and designated). Once a bank account is aligned to a fund any amounts relating to this will automatically populate under the bank account section.

Fund Name	Type of Fund	Bank Account Name	Opening Balance at 1st January 2022	Income	Transfers In	Transfers Out	Expenditure	Closing Balance	Opening Balance at 1st January 2021
General Fund	Unrestricted	Treasurer Account	8,819.63	8,775.94	50.00	0.00	9,890.16	7,755.41	4,291.66
Petty Cash	Unrestricted		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fabric Fund	Restricted	Treasurer Account	12,560.00	1,250.00	0.00	0.00	6,421.55	7,388.45	12,200.00
Bell Fund	Designated	Treasurer Account	1,800.00	80.00	0.00	50.00	221.00	1,609.00	2,160.00
Fund C	Unrestricted		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund D	Unrestricted		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund E	Unrestricted		0.00	0.00	0.00	0.00	0.00	0.00	0.00

There is also space for five investments. These will usually be those investments, such as endowments. These are limited so that any income, expenditure and transfers are entered. As the investments will fluctuate, you can enter the change in year (either positive or negative) to ensure the closing balance is correct.

Investment Accounts	Type of Fund	Opening Balance at 1st January 2022	Income	Expenditure	Transfers In	Transfers Out	Change in Year	Closing Balance	Opening Balance at 1st January 2021
Test	Unrestricted	100.00	0.00	0.00	0.00	0.00	10.00	110.00	90.00
Money	Designated	50.00	0.00	0.00	0.00	0.00	-49.00	1.00	122.00
Investment C	Unrestricted		0.00	0.00	0.00	0.00		0.00	0.00
Investment D	Unrestricted		0.00	0.00	0.00	0.00		0.00	0.00
Investment E	Unrestricted		0.00	0.00	0.00	0.00		0.00	0.00
									212.00

Accounts or Investments which are selected as designated or restricted

If you have any accounts or investments which are not unrestricted (e.g. designated, restricted or endowment) then the workbook will produce additional boxes for you to complete.

The purpose of these boxes is to enable you to enter more detail in relation to the specific restrictions and this information appears in the notes of the financial statements.

Account	Further details on this account, such details of restrictions (to appear in Financial Statements)
Fabric Fund	Funds for repairs and maintenance of church building
Bell Fund	Funds for the maintenance of the church bell

Supplementary Account Details

This tab is for entering additional information that filters through to the return of parish finance and the financial statements.

The first section is self explanatory and is a set question on the return.

Number of tax efficient planned givers	12
Number of other planned givers	2
Number of new legacies received	0

The next box completes the bottom section of the return of parish finance form with any exceptional circumstances. For example, in prior years this would have included notes such as the church being closed.

Looking back across 2022, were there any exceptional circumstances or significant changes that may have led to unusual figures? Please provide details in the box below.

Information which affects the notes to the accounts on the financial statements

In some instances, Parish Share may be credited directly by the Diocese. This could happen if a donation is made via the Donate section of the website towards your parish share or a credit is claimed in lieu of crematorium services. In both instances, the amounts are recognised as income by the Diocesan Board of Finance and not by the PCC. Therefore, in order to reflect this in the notes to the accounts, you can enter any amounts for either net donations or crematorium claims here and this will create the corresponding note in the notes to the accounts.

1 Parish Share Allocation	5,190.00
2 Parish Share Paid	5,000.00
3 Diocese fee credit	150.00
4 Diocese donate (net)	40.00
Balance	0.00

The figure under 1 is entered in the Name and Parish tab. The figure under 2 is entered in payments (total of all payments under heading Parish Share Paid). The figures in 3 and 4 are entered manually.

Were there any other notes you wished to add to the accounts to assist readers, you can enter it in the applicable box:

Please use this box if you wish to include any other notes to the accounts

If the PCC has any assets or liabilities, these can also be entered here, so that they carry across to the financial statements. Please ensure a note is included where assets or liabilities are entered.

Assets retained for Church use

	Unrestricted	Designated	Restricted	Endowment	Total 2022	Total 2021
Asset A					0.00	0.00
Asset B					0.00	0.00
Asset C					0.00	0.00
Asset D					0.00	0.00
Asset E					0.00	0.00
Notes regarding the PCC assets						

Liabilities

	Unrestricted	Designated	Restricted	Endowment	Total 2022	Total 2021
Liability A					0.00	0.00
Liability B					0.00	0.00
Liability C					0.00	0.00
Liability D					0.00	0.00
Liability E					0.00	0.00
Notes regarding the PCC liabilities						

Descriptions

The descriptions tab enables you to specify which accounts you show on your reports. There are some which are pre-entered and cannot be amended. However, there are also fifty blank descriptions, where you can create your own bespoke descriptions. In order to enable a description, simply either type "Yes" or select "Yes" from the drop down box to the left of the description you wish to use (see below example).

Yes	←

In order to create a bespoke description, you will need to follow these steps:

1. Enter the details to appear in the summary reports, e.g. "Jumble Sales" in the column as per line 2 of the image below.
2. The details information per line 3 does not need to be completed here if you do not wish to.
3. Decide under which subheading the description will appear on your summary reports (use line 4 on the image below to establish the correct column) and select this from the dropdown menu.
4. **In order for this to appear on the finance return, you will need to select the section from the drop down list, refer to line 5.**

	A	B	C	D	E
56	Yes	Jumble Sales		Activites for generating funds	Gross income from fundraising activities
57				Activites for generating funds	

	Column Title	Receipts	Payments
1	Include	Column A	Column H
2	Description Name	Column B	Column I
3	Details (Optional)	Column C	Column J
4	Appears under what section of the Summary Tab	Column D	Column K
5	Appears under what section of the Return of Parish Finance	Column E	Column L

Prior Year Comparative

In order for the comparatives to appear in summaries and the financial statements, you will need to enter the details here. Once you have selected the description in the description tab you would simply enter the prior years data here. If you use the automatic refresh at year end, this data should be correctly entered for you.

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RECEIPTS

**General Fund
£**

COLLECTIONS AT SERVICES

Sunday Collections	672.31
Sunday Collections - Gift Aided	1,901.20
	2,573.51

PLANNED GIVING

Standing Order	4,500.00
	4,500.00

GIFT AID RECEIVED

Gift Aid Reclaim	1,200.00
	1,200.00

ALL OTHER GIVING/VOLUNTARY RECEIPTS

Donations	871.55
Gift Aid Envelopes	126.33
Gift Days	851.20
Donations - Gift Aided	735.00
	2,584.08

ACTIVITIES FOR GENERATING FUNDS

Budget Setting

This is similar to the Prior Year Comparative tab, but you simply enter the budget figures instead of the prior year figures. These will carry across to the Budget monitoring report.

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RECEIPTS

**General Fund
£**

COLLECTIONS AT SERVICES

Sunday Collections	150.00
Sunday Collections - Gift Aided	-
	150.00

PLANNED GIVING

Standing Order	-
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Data Entry Tabs

The Receipts/Payments Tab

These tabs are used to enter individual items of income/expenditure. This information flows to the respective summaries and the return of parish finance form.

The columns and their uses are follows:

1 Bank Rec Check	2 Date	3 Description	4 Fund	5 Amount	6 Payment Reference	7 Additional Details	8 Description or Account Incorrect/Correct
------------------------	-----------	------------------	-----------	-------------	------------------------	-------------------------	---

1. This is used when reconciling the entries to the bank statement. If this entry can be matched to the statement, enter a “y” or “Y”. This will then turn the cell green, helping you to identify which entries are not included on the bank statement.
2. The date should be entered in order that reports which use date ranges include this data. This should be entered in the following format: dd/mm/yy (if you are using this workbook in the same year to which the accounts relate, you can simply enter dd/mm).
3. Pick your description from the drop down list (an arrow will appear to the right of the cell, covering the “Ge” of “General Fund”. If you cannot find the description you require, you may need to add this in the Descriptions tab (refer to Part 3 for detailed guidance).
4. Select the account to which funds relate. This is left as the General (main) fund by default. Use the arrow to the right of the box to show a drop down list.
5. Enter the amount for the transaction as a positive number unless you are reducing a balance. For example, you may have paid a bill but subsequently received a full/partial refund. You should use a negative (-) figure to net down the amount paid (ensure the same description is used as the original payment).
6. This can be used to enter cheque numbers or paying in slip references. It is a free format column.
7. This can be used to enter additional information to help you identify this at a later date. It also is a free format column.
8. If the combination of description and fund is correct, this box will turn green. If this goes red, it is because the description is not known (if it does not appear in the drop down menu, enable it in the descriptions tab). If this goes orange, it means the fund name is not recognised. If you complete an action that triggers the box to go red or orange, the quickest way to correct this is to undo the action (hold down the Ctrl key and press Z once on your keyboard).

Additional features on this tab include:

- The ability to filter any individual column using auto filter.
- Sort items in date order (if they are not already).

- Show/hide lines for ease when printing.
- Freeze or unfreeze headings. When you scroll the top of the workbook to the yellow box will scroll if left frozen. You can toggle this off using the small orange unfreeze header and freeze header buttons

Transfers

If you move funds from one fund or account to another one (e.g. transfer funds from a deposit account to the general account), use this tab to recognise the transaction.

Entry is similar to the receipts/payments tab. However, it is worth remembering the following:

If you are paying money into your general (unrestricted) bank account for convenience but then transferring it to another bank account, such as a deposit fund (because the donation was restricted) then do not use the transfers tab to complete this action. This is because the workbook will not recognise the income as restricted. Instead, ensure that on the receipts tab, you use the destination account (e.g. the restricted account) so that the income is recognised correctly

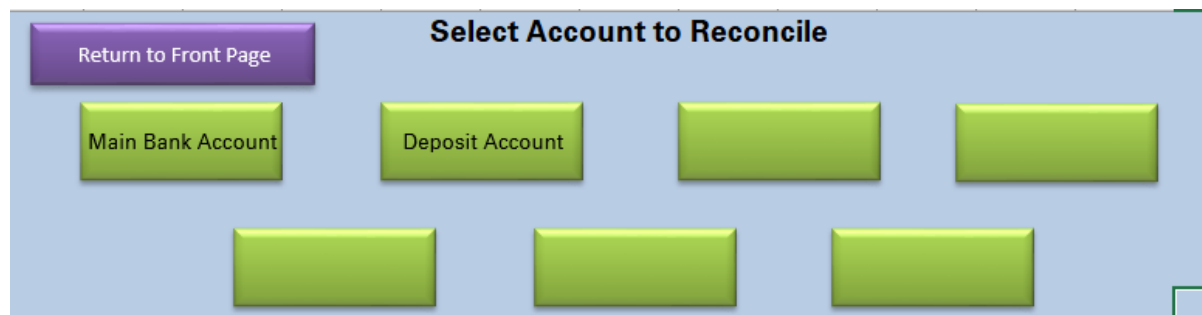
Likewise, if money is being spent on a project (e.g. restricted grant being used) the expenditure should be recognised in the payments tab as the restricted account and not the general account (with a transfer to complete the process).

In either circumstance, you can use the additional notes columns in the receipts/payments tab to flag this for when the accounts are reviewed.

Bank Reconciliation

Ensuring that the bank balances is an important exercise to undertake and depending on the frequency of transactions, it may be beneficial to undertake this exercise on a monthly basis (e.g. when the statements are received). Although only optional, the bank reconciliation tab is designed to assist with this.

In the workbook, you may have multiple funds aligned to one bank account. Where this is the case, you would select this in the bank and fund details tab. Assuming an account has been created here, the buttons on the landing page for the bank reconciliations will carry these across (if blank, this just means no account has been entered in the box, the workbook will allow up to seven but most PCC's won't use this many):



When you click on this, you will be taken to the bank reconciliation for that bank account:

Return to Front Page		Return to Reconciliation Summary	
Main Bank Account			
Bank Reconciliation	Statement Date	From	To
Balance carried forward from previous year			
Opening balance per bank statement			
Receipts for period	£10,105.94		
Payments for period	£16,532.71		
Transfers in during period	£50.00		
Transfers out during period	£0.00		
Closing balance as per bank statement			
Difference	-£6,376.77		
		Reconciliation Statement	
Difference to reconcile		-£6,376.77	
Reconciling items:			
LESS 1. Receipts transactions in accounts not yet on bank statement		£0.00	
ADD 2. Payments transactions in accounts not yet on bank statement		£0.00	
ADD 3. Receipts transactions in bank statement not yet in accounts		£0.00	
LESS 4. Payments transactions in bank statement not yet in accounts		£0.00	
Remaining difference to reconcile		-£6,376.77	

In order to reconcile the bank, the receipts and payments (in the receipts and payments tabs) would need to have dates alongside them. You would then enter the statement dates, balance carried forward (if any), then the opening and closing balances on the statement. The workbook will automatically total any receipts, payments or transfers for this date range and show a difference (if any).

To reconcile this, you should check back on the receipts/payments tabs and mark the items against the statements, ticking the statement and entering a "Y" in the bank rec check column.

Bank Rec Check	Date	Description	Fund	Amount	Paym
	01-Jan-22	Bookstall	General Fund	25.00	
		Donations	General Fund	575.00	
		Donations - Gift Aided	General Fund	1,200.00	
	12-Jan-22	Fees - Statutory	General Fund	1,800.00	
	13-Feb-22	Fete	General Fund	256.00	
	14-Feb-22	Gift Days	General Fund	875.00	
	18-Feb-22	Standing Order	General Fund	1,200.00	
	21-Feb-22	Sunday Collections	General Fund	395.95	

Where there are gaps, this will be because an entry has been made that has not cleared the bank and these can be entered under the reconciling items sections

Reconciling Items	
1. Receipt transactions in accounts not yet on bank statement:	
Donations	£575.00
Donations - Gift Aided	£1,200.00
Total	£1,775.00

Standing Orders and Sunday/Weekday Envelopes

There are options to include all of (or minimal) details to recognise your regular givers. Once you have input their information and whether their donations are eligible for gift aid, you can input their weekly giving. The workbook will then break down the amounts into two totals for you to post in your receipts tab, being gift aided and non-gift aided.

The workbook can also calculate the potential claim under the Gift Aid Small Donations Scheme (GASDS). To do this, enter the loose cash on a plate (Box 1), the number of attendees at the service (Box 2) and the Number of Churches in the Parish (Box 3).

If the number of churches in the Parish exceeds 1, then you may prefer to claim under the Community Buildings element of the scheme.

Number	Reference	Christian Name	Surname	Donation Eligible for Gift Aid?	Total Given	Gift Aided	Non-Gift Aided
Loose Cash on Plate					0.00		
Number of Attendees							
					0.00	0.00	0.00

Below is shown an example of a part completed sheet. The two green lines intersect where the cursor is so that you can track the position easily.

If you require more lines, you can use the blue buttons to show these.

Reference	Christian Name	Surname	Donation Eligible for Gift Aid?	Total Given	Gift Aided	Non-Gift Aided
Loose Cash on Plate				0.00		
Number of Attendees						
John	Smith	Yes		35.00	35.00	0.00
Mary	Jones	No		20.00	0.00	20.00
				0.00	0.00	0.00

At the bottom of the tab, the following will be populated. This can assist with working out what is required to be entered in the receipts tab (this needs to be done manually) as well as calculating potential claims under GASDS.

Were you to claim under GASDS, you also have the option to note that a claim has been made for any given week/s to help mitigate the risk of claiming the same donations twice.

Enter the Following Figures on Receipts Tab

Sunday Giving - Gift Aided	10.00	5.00	10.00	10.00
Sunday Giving	5.00	5.00	5.00	5.00
Total Giving	15.00	10.00	15.00	15.00
Potential GASDS	0.00	0.00	0.00	0.00
Bank paying in reference Claimed	No	No	No	No

Reports

Receipts and Payments Summary

These tabs take the information input in the receipts and payments tab for transactions which are flagged as General Fund or Petty Cash respectively and prepare a summary of income/expenditure. The only columns which will appear will be those where the description in the description tab is set to "Yes".

However, to correct any incorrect figures in hidden (or unselected columns) you can click the "Show All" button. To undo this, simply click in another tab and back again, the workbook will automatically refresh.

The prior year or budget figures would have been entered on the prior year comparative or budget setting tabs.

Budget Monitoring

Assuming a budgeted figure has been entered, upon entering the dates, a budget for all types of funds will be shown, both for year and to date with variance.

<div style="background-color: #4a4a8a; color: white; padding: 5px; display: inline-block;">Return to Front Page</div>								
<h2>Parish</h2>								
2022 Budget Monitoring	Date From	01/01/2022						
	Date To	31/01/2022						
	Unrestricted funds				Total funds			
	Budget for the year £	Budget to date £	Actual to date £	Variance to date £	Budget for the year £	Budget to date £	Actual to date £	Variance to date £
RECEIPTS								
Voluntary receipts:								
Collections at services	£150	£12	£0	-£12	£150	£12	£0	-£12
Planned Giving	£0	£0	£0	£0	£0	£0	£0	£0
Gift Aid recovered	£0	£0	£0	£0	£0	£0	£0	£0
All other giving/voluntary receipts	£0	£0	£0	£0	£0	£0	£0	£0
Total voluntary receipts	£150	£12	£0	-£12	£150	£12	£0	-£12
Activities for generating funds	£0	£0	£0	£0	£0	£0	£0	£0
Church activities	£0	£0	£1,800	£1,800	£0	£0	£1,800	£1,800
Investment income	£0	£0	£0	£0	£0	£0	£0	£0
Grant income	£0	£0	£0	£0	£0	£0	£0	£0
Legacies received	£0	£0	£0	£0	£0	£0	£0	£0
Other income	£0	£0	£0	£0	£0	£0	£0	£0
TOTAL RECEIPTS	£150	£12	£1,800	£1,788	£150	£12	£1,800	£1,788

Year End

Return of Parish Finance

None of the information on this tab can be amended manually. If data is missing, then the following actions would be required:

Issue	Action
Parish Code, Parish name and Deanery are missing	Select parish in the details tab
Receipts/Payments are not showing	Check that the bespoke descriptions tabs have an option assigned to them in either column E (receipts) or column L (payments).
Receipts/Payments not showing as restricted/unrestricted	Check whether the funds have been allocated correctly in the bank and fund details tab. The General Fund will always be unrestricted. Bespoke funds are unrestricted by default but may need to be updated using the drop down.
My name/role/contact details are not appearing	These need to be entered at the top of the details tab.
The bottom of the return has a red "0" in it	This is because there is no information entered in the box on the supplementary account details tab entitled "Looking back across 20YY..."

Financial Statements

The template for the financial statements is based on those published both in *PCC Accountability, the Charities Act and the PCC* and also the example used on the Parish Resources website. As with the Return of Parish Finance Tab, it is not possible to amend data in this tab. If data is missing, the following actions would be required:

Issue	Action
The top of the report says "Parish" but not the Parish name	Select parish in the details tab
Receipts/Payments are not showing	Receipts and Payments descriptions need to match those entered on the descriptions tab. If there is a slight difference (or copy/paste) has been used. The workbook might not be picking these up.
Receipts/Payments not showing as restricted/unrestricted	Check whether the funds have been assigned correctly in the bank accounts and fund details tab. General Fund will always be unrestricted. Bespoke funds are unrestricted by default but may need to be updated.
I have funds in a savings account, but they are being recognised as being in a current account or they are not showing	Ensure that the type of account for this specific fund has been selected in column D of the bank and fund details tab.

My restricted funds are showing in the notes as "Restricted fund – 0"

You will need to enter some details in relation to the restriction from row 46 on the bank and fund details tab.

Year End Process

The first tab (by default) is also the last one you are likely to use. Whilst these functions have all been tested, it is worth noting that different computers may have different settings (or versions of Excel). However, the features should work as follows:

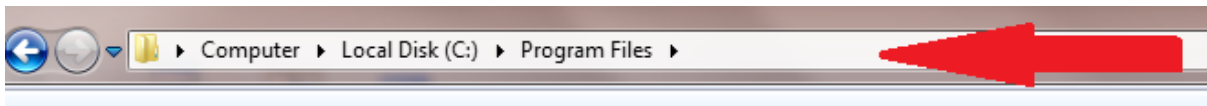
If you have a particular folder on your computer which you save your accounts work to, enter the file path here. To find the file path, go to window explorer and locate the folder you wish to use.

Year End Process

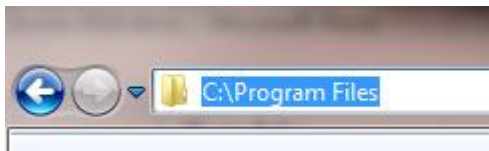
[Return to Front Page](#)

Save folder **C:\PAW Test**

Once done, click to the right of the last folder name (see red arrow)



The file path should now be highlighted (see below). To copy this, hold down the Ctrl key and press C.

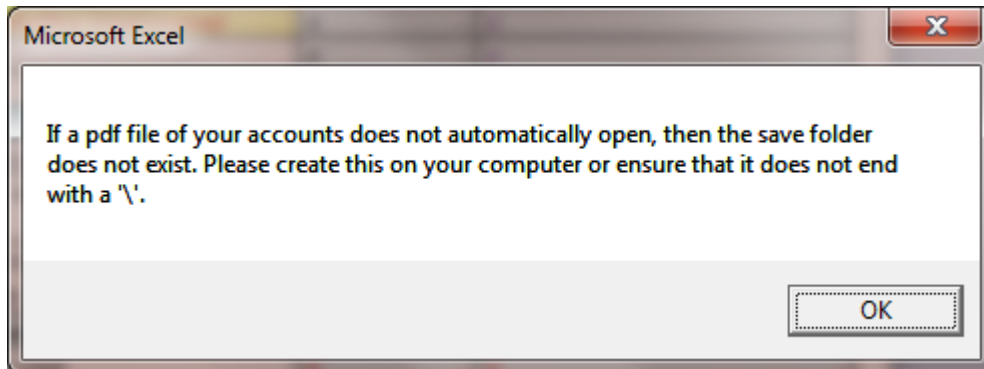


You can now paste this over the default C:\ (cell D4).


Once this is complete, you can create a .pdf of both the Financial Statements and the Return of Parish Finance form simply by clicking the coloured buttons.

<p>When you have completed your accounts, you can produce the financial statements and return of parish finance form in pdf format using the buttons to the right. Before clicking these, please ensure that the save folder is the filepath to a folder on your computer (see guide if you require any further assistance).</p>	<p>Produce Financial Statements as pdf</p> <p>Produce Return of Parish Finance as pdf</p>
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When you do this, you will see the below message, at the same time a pdf should open on your computer of the document and you can click OK. If you do not see a pdf, you may need to revise the file path.



The final function is the Year End Routine, before you use this, please ensure that your core workbook has been saved and that there are no filters applied on any of the tabs (e.g. in receipts or payments) then use the save as function to save the workbook with a different filename (to preserve the core workbook). You will get a warning to do this when you click the button.

<p>Once you have completed your year end. The workbook can automatically update so that you can begin the following year. To do this, use the excel "Save As" function to save a new version of this workbook. Save this as a different name (otherwise you could lose all your data) and then click the purple "Run year end process and carry forward to next year" button. This will carry forward your year end balances, as well as remove all the entries for the year, ready for entry for the following year.</p>	
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Once clicked, the workbook will run the Year End Routine, which involves updating the closing/opening balances, as well as clearing the receipts/payments and transfer tabs ready for the new year's data. You are strongly encouraged to ensure that the opening balances are correct on the details and financial statements tabs as soon as possible after running this operation.