



Handover Checklist for Treasures

The following is a checklist to assist the PCC with the change of a Treasurer, or Incumbent or any person dealing with receipts and payments for the PCC.

SECTION A: The following actions need to be taken where there is a change in Treasurer:

No	Description / Task	Complete? (Date & Initial)
1	Following a PCC resolution, immediately change signatories on all bank and investment accounts to ensure that the new Treasurer has access to all bank accounts. Two signatures should be required for all payments (it is useful to have at least four signatories in the case that someone is unavailable)	
2	Check whether the PCC is, or controls, a registered charity. If so AND the Treasurer(s) are also PCC member(s), report the change of Trustees to the Charity Commission and action any other statutory requirements	
3	If the Treasurer is also the Planned Giving Officer inform HMRC of the change in name and address. Sometimes this person will be the Gift Aid Secretary. This is the 'authorised official' who can deal with the PCC's tax affairs.	
4	Ensure that all relevant contact detail documents are updated with the incoming Treasurer's information including for all bank accounts and investments held. Also change address to which statements should be sent (if necessary)	
5	If dividends/interest from investments are not paid directly to bank accounts, advise payer of any change of address	
6	Notify the Deanery Treasurer and the Parish Support team of the change in Treasurer so that their records can be updated	
7	Update any parish communications introducing the new Treasurer. Remembering A Church Near You (ACNY) , as it can impact the authorisation / approval process for online giving transaction providers like SumUp	
	Obtain all logins and change passwords and other practical matters, e.g.: <ul style="list-style-type: none"> Accounting system/software Parish Returns Charities Commission (if church a charity) Bank – if online banking is used HMRC – for claiming gift aid online if done by treasurer and for payroll if applicable Parish Giving Scheme – Change in Statement Receiver Form Contactless devices / accounts (e.g. Collect Tin, Payaz) Online giving accounts (e.g. GiveALittle, SumUp, Stripe) Key for petty cash and any other secure drawers / units where financial information is stored like cheque books, bank cards, etc. Key / password for church safe <p>***It is best practice to change all passwords / codes when a new treasurer takes on the role.***</p>	



Section B: Documents to be handed over from the retiring to the new Treasurer:

No	Description / Task	Complete? (Date & Initial)
1	Planning for an Emergency – Access to Key Financial Information: As part of the handover, use it as an opportunity to collate all key financial details and practical arrangements such as petty cash and keys. Document and agree with the PCC where this information will be securely stored, keeping both a safe paper copy and a password-protected digital version, so others can act if needed and the parish is protected in an emergency.	
2	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	
3	Ask for a signed list of all monies owing to the PCC to the best of the knowledge of the person retiring.	
4	Ask for a signed list of all creditors owed by the PCC to the best of the knowledge of the person retiring	
5	Ask for a signed list of all bank and investment accounts operated by the PCC and the signing arrangements, and take possession of all bank statements, pass books, etc. Make sure all direct debits and standing orders (regular income and expenditure items) that appear on the bank statements are discussed and understood.	
6	Obtain all unused cheque books and bank paying-in books	
7	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. Make sure you know where the accounting records are for the past 6 and the current financial year as required by law.	
8	Details of Church insurance and policy documentation, renewal date, Public Liability certificate, etc.	
9	Obtain copies of all the financial policies that are in place and any agreed financial controls. Check with the retiring treasurer when last this has been reviewed, updated and approved by the PCC. The Charity Commission guidance (CC8) provides helpful checklist that can help a treasurer to assess existing procedures and where there might be areas that need stronger controls.	
10	Obtain a set of accounts – both the last set of annual accounts and a set up to handover	
11	Find out what basis the accounts are prepared on – Receipts and Payments or Accruals	
12	Establish what types of funds the PCC holds and where the fund is restricted/endowed the paperwork relating to the restriction. Make sure it is clear which funds are designated (by the PCC trustees) as these are NOT restricted funds, but unrestricted.	
13	Establish if the church is registered as a charity with Charities Commission. It is a legal obligation that the church should be registered if the total of all its income exceeds £100,000 in any year. By March 2031, all PCCs with income of over £5,000 will need to be registered. PCCs may choose to register with the Charity Commission at any time	



14	If the church is a registered charity, make sure that the information of the PCC on the Charity Commission's (CC) website is up to date (e.g. list of trustees) and ensure accounts are filed up to date. The Annual Return and Approved Accounts should be uploaded to the CC website by 31 st October each year.	
15	Check with the retiring treasurer that two paper copies or a digital copy of the latest approved annual accounts have been sent to the Deanery Treasurer within 28 days of the APCM, i.e. by end of June.	
16	Check who does the gift aid claim and how up to date it is. If Treasurer's responsibility changes the responsible person details with HMRC. Obtain all the necessary individual records.	
17	Establish who counts and records the collections at services and what procedures are in place.	
18	Does the church have any employees and if so who runs the payroll? What day of the month or week and any other relevant information.	
19	Obtain a copy of the PCC meeting dates and ensure there is a finance section	
20	Familiarise yourself with the Annual Financial Calendar and discuss with the retiring treasurer how this might be different in your context.	

As New Treasurer sign-up for and or access a wealth of information:

- Learn Who is Who of the diocesan staff that can help you with [Finance](#) and [Giving & Fundraising](#) matters.
- [Diocesan Finance](#) and [Giving & Fundraising](#) web pages
- [Association of Church Accountants and Treasurers \(ACAT\)](#) login. Refer to the [Finance pages](#) on the diocesan website to get your free membership.
- [Church of England Handbook for treasurers](#)
- [Aldhelm Mission Fund](#)
- [A Church Near You \(ACNY\)](#)
- [Church of England Parish Buying website](#)
- [Church of England Church Support Hub](#)
- [Church of England Church organiser](#)
- [Faith, Finance and Fundraising monthly e-newsletter](#)
- [Salisbury Learning Hub](#)
- [Treasurer Support Group | Facebook](#)
- [National Council for Voluntary Organisations](#)

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