



Financial Control Policy

All Saints' Church, Walsoken

Please refer to Document S&S_Doc_001 for all Safeguarding and Social requirements.

Specific Policy

This Safeguarding & Social (S&S) sub-policy controls routine financial matters at church.

Records and Accounts

Our APCM will appoint a Treasurer and an appropriately qualified independent examiner to examine our church accounts before presentation to the next APCM. Financial records must be kept so that:

- 1) Our church meets its legal and other statutory obligations, such as Charities Acts, Her Majesty's Revenue & Customs and common law.
- 2) Our PCC has proper financial control of church matters.
- 3) Wherever possible more than one person will have oversight of the finances including counting cash.
- 4) Our church meets its obligations and expectations of givers.

Routine accounts presented to our PCC must include

- 1) A record of the main transactions made (but all transactions must be recorded).
- 2) The amounts held in bank accounts.
- 3) Known financial liabilities.
- 4) A statement concerning the financial solvency of the PCC and recommendations for any correction.

Annually

- 1) Accounts must be drawn up at the end of each financial year and presented to the next Annual Parochial Church Meeting.
- 2) Prior to the start of each financial year, the treasurer will notify the PCC of all routine income in the previous financial year.
- 3) Prior to the start of each financial year, the PCC will approve a budgeted routine expenditure amount, proposed by the Treasurer, for the following year, based on the last year, for routine payments which will, by default, authorise those routine payments by the treasurer.
- 4) An expectation of the financial reserves needs to be made and what expenditure would be wise, considering.
 - a. The excess for insurance claims.
 - b. A reasonable minimum held.
- 5) The year's charitable giving causes needs to be agreed, to whom and an amount.
- 6) The Parish Share will be discussed at the first full PCC.
- 7) Any projected exceptional spend over £500 will be discussed.

Reference Documents

Managing Restricted Funds (Parish Resources)

Charities Act 2011

Procedure

Banking

The PCC will bank with Barclays Bank plc. The accounts will be held on behalf of the PCC of All Saints' Church, Walsoken. The actual name of the account can be an acceptable diminutive for convenience.

Account Name: Walsoken PCC
Sort Code: 20-97-34
Account No: 10915890

The list of people who can sign cheques or otherwise authorise payment on the PCC's behalf will always be approved and minuted by the PCC Members annually, as will any changes to it.

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Our PCC will require the bank to provide statements at agreed intervals, or online, reconciled with the accounting records for each PCC meeting and the Independent Examiner will be expected to spot check that this reconciliation has been done at least twice a year.

The PCC will not use any other bank or financial institution or use overdraft facilities or any loan without of the agreement of the PCC Members.

Funds

The PCC will be kept informed on the status of any funds by the Treasurer.

Unrestricted Funds: General Funds used to fulfil the aims of the charity.

Designated Funds: Unrestricted funds earmarked for a particular purpose by the trustees.

Restricted Funds: Money given or raised for a specific purpose

Endowment Funds: Funds where the capital cannot be spent and the income is usually restricted to a specific purpose.

Where appropriate, and legal, proposals made to move monies between funds will be authorised by the PCC.

Income

All monies received, including Parochial Fees, will be recorded and banked promptly.

Expenditure

- 1) Payments can only be made with PCC or the Standing Committee's authority to spend against agreed purchases.
- 2) The Treasurer will be responsible for controlling payment methods.
- 3) No-one is authorised to sign blank cheques.
- 4) The correct payee's name will always be used in the payment method along with a recognisable reference number, usually shown on the invoice.
- 5) Payment of Parochial fees will be made in accordance with Church of England requirements.
- 6) The Treasurer will, if presented with a properly evidenced expense claim, reimburse expenditure without prior approval of the whole PCC, providing.
 - a. No-one acting alone commits the PCC to pay for any justified expenses exceeding £20
 - b. The PCC or standing committee has previously authorised the expenses.
 - c. A process for routine expenses payments has already been approved by the PCC.
 - d. Fares are evidenced by tickets or invoices.
 - e. Car mileage is based on agreed scales.

Tax

Taxation as it relates to our church is mostly limited to three routine elements which the Treasurer manages on behalf of the PCC.

- 1) Gift Aid.
- 2) Gift Aid (Small Donations Scheme).
- 3) VAT and listed places of worship scheme.

Other Rules

- 1) Our PCC does not accept liability for any financial commitment unless properly authorised by the PCC or standing committee. Any orders placed, or undertakings given, which are likely to cost the PCC more than £100 must be authorised and minuted by the PCC.
- 2) In exceptional or emergency circumstances such financial commitments can be made with the Standing Committee's approval who will then provide full details to the next meeting of the PCC.
- 3) All fundraising and grant applications undertaken on behalf of our PCC will be done in the name of our PCC and, with the prior approval of the PCC. In urgent situations the approval of the Standing Committee can be granted who will provide full details to the next PCC meeting.
- 4) The PCC will always adhere to good practice in relation to its finances. It will set up and maintain a fixed asset register stating the date of purchase, cost, serial numbers and normal location of assets.
- 5) The PCC will maintain a property record of items of significant value (Over £500).

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Forms

None

Diagrams

None

Appendices

Appendix 1. Typical Church of England Parochial Fees

TABLE OF PAROCHIAL FEES 2025 FROM 1 JANUARY 2025

This table sets out the fees prescribed by the Parochial Fees Order 2024 (a Statutory Instrument) and summarises other relevant information. For legal purposes reference should be made to the Order itself. The 2024 Order set the framework for fees until 2026. It provided that fees would increase annually in line with CPI, capped at 5%.

For further information about fees refer to the [Guide to Church of England Parochial Fees and Frequently Asked Questions](#) which are available on the Church of England website.

	Fee payable To Diocesan Board of Finance	Fee payable To Parochial Church Council	Total Fee Payable
BAPTISMS Certificate issued at time of baptism (See Note 1) Short certificate of baptism given under section 2, Baptismal Registers Measure 1961	— —	19 19	19 19
MARRIAGES Publication of banns of marriage Certificate of banns issued at time of publication Marriage Service (See Note 5)	— — 247	37 19 297	37 19 544
Funerals and Burials of Person aged 18 Years or More (See Note 3(i))			
A. Service in Church Funeral service in church, whether taking place before or after burial or cremation (See Note 5) Burial of body in churchyard immediately preceding or following on from service in church Burial or other lawful disposal of cremated remains in churchyard immediately preceding or following on from service in church	127 18 18	107 357 146	234 375 164
Burial of body, or burial or other lawful disposal of cremated remains, in cemetery immediately preceding or following on from service in church	35	—	35
Cremation immediately preceding or following on from service in church	35	—	35
Burial of body in churchyard on separate occasion (See Note 3(ii))	52	357	409
Burial of cremated remains in churchyard or other lawful disposal of cremated remains on separate occasion (See Note 3(ii))	52	146	198
Burial of body, or burial or other lawful disposal of cremated remains, in cemetery on separate occasion (See Note 3(ii))	67	19	86
B. No Service in Church Funeral service (including burial of body) at graveside in churchyard Funeral service (including burial or other lawful disposal of cremated remains) at graveside in churchyard Funeral service at crematorium, or funeral service (including burial of body or burial or other lawful disposal of cremated remains) in cemetery	127 127 199	357 146 35	484 273 234
Funeral service in premises belonging to funeral director, whether taking place before or after burial or cremation	234	—	234
Cremation immediately preceding or following on from funeral service in premises belonging to funeral director	35	—	35
Burial of body in churchyard, not following service at graveside (committal only)	52	357	409
Burial of cremated remains in churchyard or other lawful disposal of cremated remains (committal only)	52	146	198
Burial of body, or burial or other lawful disposal of cremated remains, in cemetery (committal only)	35	—	35
C. Certificate issued at time of burial (See Note 3(ii))	—	19	19
MONUMENTS IN CHURCHYARDS Permitted in accordance with rules, regulations or directions made by the Chancellor of the diocese, including those relating to a particular churchyard or part of a churchyard (but excluding a monument authorized by a particular faculty, the fee for which is set by the Chancellor)			
Small cross of wood	18	39	57
Small vase not exceeding 305mm x 203mm (12" x 8" x 8") or tablet, plaque or other marker commemorating a person whose remains have been cremated	18	74	92
Any other monument	18	154	172
(the above fees include the approval of the original inscription by the incumbent)			
Additional inscription on existing monument	18	19	37
SEARCHES IN CHURCH REGISTERS Searching registers of marriages for period before 1 July 1837 (See Note 4) (for up to one hour) for each subsequent hour or part of an hour Searching registers of baptism or burials (See Note 4) (including the provision of one copy of any entry therein) for up to one hour for each subsequent hour or part of an hour Each additional copy of an entry in a register of baptism or burials Inspection of instrument of apportionment or agreement for exchange of land for tithes deposited under the Tithe Act 1836 Furnishing copies of above (for every 72 words)	— — — — — — —	37 37 37 37 19 — 19	37 37 37 37 19 — 19
EXTRAS The fees shown in the table do not include charges for heating, the services of a vergers, music (e.g. organist, choir), bells, and flowers, which are fixed by the Parochial Church Council. In the case of a marriage service or a funeral service in church, any costs and expenses incurred in respect of routine administration (including arranging dates and times and the making of entries in registers), making the church available and lighting it are included in the fee prescribed as payable to the Parochial Church Council.			

Statutory fees are only prescribed for matters in respect of which parishioners have a legal right. Not all services come into this category, for example funerals where there is a period of more than 48 hours between the funeral service and the cremation and between the cremation and the disposal of ashes. This also applies to special services such as memorial services and services of blessing and dedication following a civil marriage. The Archbishops' Council recommends that, where a memorial service is on a similar scale to a funeral service, or a service of blessing and dedication following a civil marriage or a renewal of marriage vows is on a scale equivalent to a wedding service, the PCC fee should be based on the statutory fee for the service, with the PCC receiving the equivalent of the combined DBF and PCC fee.

NOTES:

1. Certificates of Baptism

The fee for a certificate issued at the time of baptism is for a certified copy of the entry in the register book of baptisms giving the particulars required in Form No 1 in Schedule 1 to the Parochial Registers and Records Measure 1978. The fees payable for a certified copy of the full entry issued at any other time are the fees prescribed for searching registers of baptisms and burials and, if applicable, for each additional copy of an entry in such a register.

2. Definitions etc.

'Burial' includes deposit in a vault or brick grave and the interment or deposit of cremated remains.

'Churchyard' includes the curtilage of a church and a burial ground of a church whether or not immediately adjoining such church.
(NOTE: This includes any area used for the interment of cremated remains within such a curtilage or burial ground, whether consecrated or not.)

'Cemetery' means any burial ground other than a churchyard.

'Monument' includes headstone, cross, kerb, border, vase, chain, railing, tablet, plaque, marker, flatstone, tombstone or monument or tomb of any other kind.

'Immediately preceding or following on from service in church' includes the day before and the day after the service in church. See note at the top right of the table.
Where "—" appears in the table no fee is payable to the body indicated.

3. Funerals & Burials

- No fee is payable in respect of a burial of a still-born infant, or for the funeral or burial of a person dying within eighteen years after birth.
- The fee for a burial in a churchyard or cemetery on a separate occasion applies when burial does not take place on the same day as, or on the day before or the day after, a service in church.
- The certificate issued at the time of burial is a certified copy of the entry in the register book of burials kept under the Parochial Registers and Records Measure 1978.

4. Searches in Church Registers

The search fee relates to a particular search where the approximate date of the baptism, marriage or burial is known. The fee for a more general search of a church register is negotiable.

5. Costs and Expenses

In the case of a marriage service or a funeral service in church, any costs and expenses incurred in respect of routine administration (including arranging dates and times and the making of entries in registers), making the church available and lighting it are included in the fee prescribed as payable to the Parochial Church Council.

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