

# The Roman Catholic Diocese of Lancaster

## Annual Return Checklist - for completion by the Parish Bookkeeper

Parish .....

This checklist is intended to provide a step by step guide to enable you to complete the Annual Return and to ensure that the accounting records are complete, in preparation for the Parish Independent Examination. It follows on from the "Financial Procedures for Parishes" guidelines issued to all parishes.

Procedure	Tick when done	Initial	Date
All accounting records (including cash books and bank reconciliations) have been completed for each month of the year.			
The cash book has been totalled for the year, for each column (income and expenditure)			
The bank reconciliation at 5 April (year end) has been properly completed, with the balance at the bank reconciled to the cash book balance (the difference between the income and expenditure bank columns)			
The year end cash float has been counted and reconciled to the cash book balance (the difference between the income and expenditure cash columns)			
<p>The cash book totals for the year have been correctly copied from the cash book to the Annual Return for each of the following cash book headings:</p> <p><u>Section 1</u></p> <ul style="list-style-type: none"> <li>• I3 to I13 and I16 to I17.</li> <li>• I14 should no longer be used.</li> <li>• I15 has been subdivided into "Pool Investment Fund", "tax refunds under Gift Aid", "Poor Missions Fund" and "other", with details given for other.</li> </ul> <p><u>Section 2</u></p> <ul style="list-style-type: none"> <li>• E4, E6 to E13, E15 to E16, E17, E18, E20.</li> <li>• E5 has been subdivided into clergy NI, salary and travel.</li> <li>• E14 has been subdivided into net, NI &amp; PAYE.</li> </ul>			

<ul style="list-style-type: none"> <li>• E18 is the total paid to the Diocese sub divided as shown.</li> <li>• E19 has been subdivided and fully analysed in Section 6.3 and 6.4.</li> </ul>			
<p>All other information required to be completed on the Annual Return has been completed; including:</p> <p>Section 3 – Restricted Income and Expenditure (if any)</p> <p>Section 4 – Number of employees.</p> <p>Section 5 – Special collection details.</p> <p>Section 6.1-6.4 – Further analysis.</p> <p>Section 7 – Year end bank balance.</p> <p>Section 8.1 – Committed expenditure.</p> <p>Section 8.2 – List all bank accounts held during the year.</p>			
Final reconciliation completed (Section 8).			
The additions of the Annual Return have been checked			
The front schedule of the Annual Return has been completed and signed/dated			
Where there is a proprietary club or social centre in the parish, please attach a copy of the annual accounts prepared within the last twelve months.			
<p>The completed Annual Return and Annual Return Checklist should be photocopied. The original should be retained at the parish and the photocopy returned to:</p> <p>Diocesan Finance Office  The Pastoral Centre  Balmoral Road  Lancaster  LA1 3BT</p>			

I have completed the Annual Return Checklist. I am satisfied that the parish records have been correctly prepared for the year ended 5 April ....., and are ready for review by the Parish Independent Examiner.

**Signed:** .....

**Date:**.....

**Name (in capitals):** .....

**PARISH BOOKKEEPER**