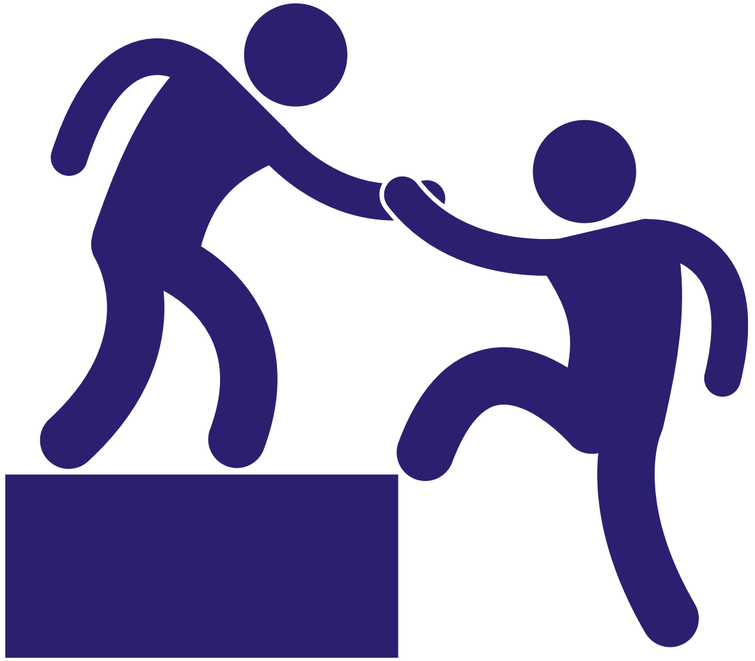


TREASURER FORUM SESSION 7

Monday 11th May 2026

www.leeds.anglican.org

THE CHURCH OF ENGLAND

Diocese of Leeds

AGENDA

- Welcome & Thank you (Janet Edmond, Bishop Toby Howarth, Jonathan Wood)
- Parish Share Agreement (PSA) Update - Budgets (Jenni Robinson)
- Setting a Budget - (Anne Firth)
- PSA Preparation -(Janet)
- Employment Rights Act - (Jenni)
- New SORP & Just Money Movement - (Lydia Groenewald)
- Impact Reporting - (Janet)
- Church Acting as Agent or Principal - (Nick Davies)
- APCM/ROPF Key Dates - (Jenni)
- Other News - (Janet)
- Places of Worship Renewal Fund / VAT support from Diocese of Leeds
- Treasurer /PCC Secretary Resources – CofE
- Breakout Rooms
- Q&As

Thank you from Jonathan Wood

I couldn’t miss the chance to come and say hello again. I was here last year and really valued those few minutes with you—though I don’t imagine the role of treasurer has become any easier since then. If anything, it feels more complex than ever, with wider pressures adding to the challenge.

I know you carry a weight that others in the congregation don’t always see—the constant concern about rising costs and how to meet them, often alongside ambitious ideas that don’t always come with a price tag attached.

So I want to say a heartfelt thank you. As the son of a church treasurer, I’ve seen first-hand just how much work goes on behind the scenes—far more than most people realise. And at this time of year, with accounts examined and APCMs either just finished or still ahead, I know how demanding it can be.

I’m also really grateful for the role you play in Parish Share conversations. When treasurers can hold together both the missional vision and the financial reality, it leads to stronger, more constructive discussions. Your contribution there really matters.

So truly—thank you for all that you do.

Thank you from Bishop Toby

I just wanted to join this meeting to say a huge thank you for all that you do. We all know how important this work is—but it still feels important to say it out loud.

These are long hours in difficult times. With rising costs, global uncertainty, and so much pressure, you carry a significant burden for your parishes—often without much encouragement, and sometimes despite the opposite.

So, on behalf of the whole Diocese, thank you. We really do appreciate it.

I've recently been meeting with Area Deans, and they've been very positive about Parish Share Agreements. If you haven't yet engaged with that process, I'd encourage you to—it's proving genuinely helpful.

And thank you, Janet, and your team.

But above all—thank you. We're deeply grateful.

3 Year Budgets – Parish Share Agreements

Why we're encouraging this

- Supports the Parish Share Agreements Process
- Gives the Stewardship team clearer financial context for support
- Enables better future planning and financial stewardship for the parish

Support available

- Monthly live training sessions
  - What budgeting is, why it matters and how to do it
  - Contact Jennifer Robinson for dates and booking links
- 3 year budget template (optional but available for parishes that don't currently have budgets)
- Budgeting guide to support the process

Please provide feedback on the budget training to Jennifer.Robinson@leeds.Anglican.org, we're keen to find out what method of training best suits treasurers and welcome any suggestions for improvements.

Setting a 3 year budget

Presented by Anne Firth
Treasurer for Hanging Heaton Parish

Previous approach to budgeting

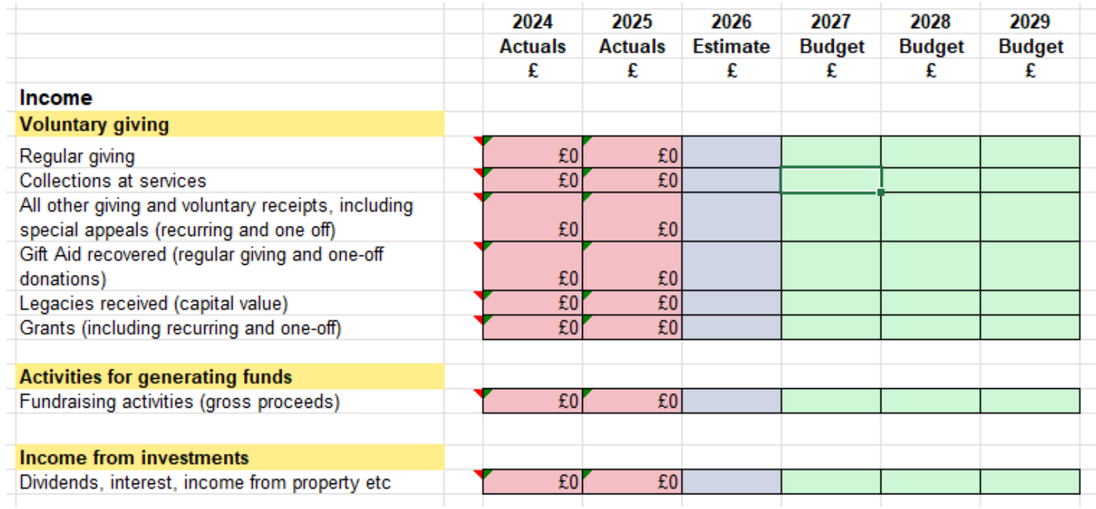
- Avoided budgeting; relied on rough estimates and instinct

Budget training session

- Clear, practical and easy to follow
- Built confidence to get started

Training material

- Initially looked daunting but proved very user-friendly
- Helpful both as a guide and refresher



	2024 Actuals £	2025 Actuals £	2026 Estimate £	2027 Budget £	2028 Budget £	2029 Budget £
Income						
Voluntary giving						
Regular giving	£0	£0				
Collections at services	£0	£0				
All other giving and voluntary receipts, including special appeals (recurring and one off)	£0	£0				
Gift Aid recovered (regular giving and one-off donations)	£0	£0				
Legacies received (capital value)	£0	£0				
Grants (including recurring and one-off)	£0	£0				
Activities for generating funds						
Fundraising activities (gross proceeds)	£0	£0				
Income from investments						
Dividends, interest, income from property etc	£0	£0				

Approach

- Changed headers to match accounts – improved PCC engagement
- Used 3 years of data to identify trends
- First year was the hardest; later years flowed more easily
- Treated as a working document (flexible for changes)

"It looked intimidating at first, but once I started, it became straightforward and I wondered why I'd put it off for so long."

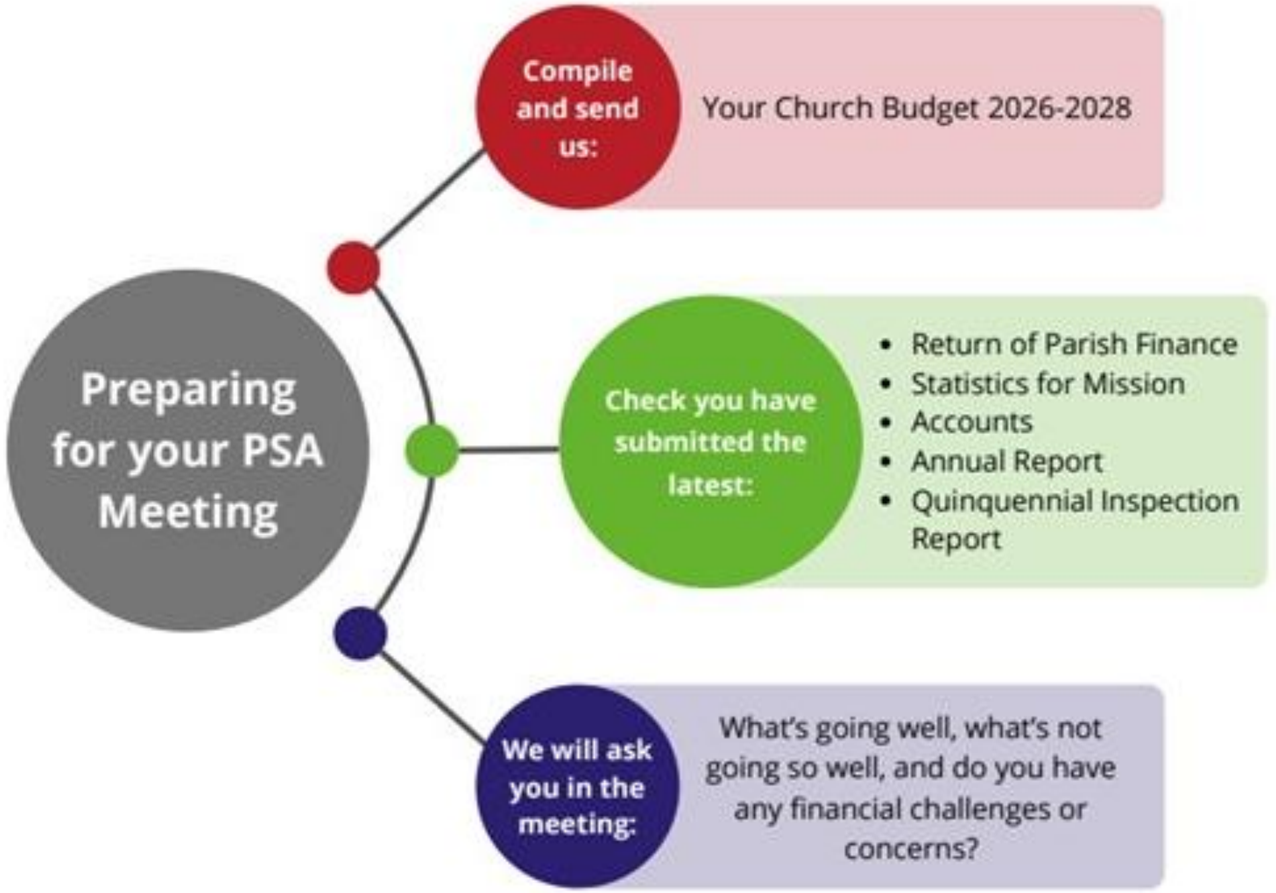
Agree first draft

- PCC responded positively, reporting that the budget looked professional, and engaged with the process

Regular reviews

- Reviewed quarterly; easy to adjust for unexpected costs (such as a large hole in the roof!)

PSA Preparation



Before your Parish Share Agreement meeting we will:

- Invite the Incumbent to the meeting via email

- Invite attendees to join a preparatory webinar

If you're unable to attend a webinar we have the below resources available:

- Preparatory Webinar Video
- Preparatory Webinar Slides

Employment Rights Act 2025

More day one rights for workers

- No 3-day waiting period for Statutory Sick Pay
- Paternity and unpaid parental leave now available from first day of employment
  - Note: Statutory pay still has qualifying conditions

Stronger employer duties

- Must take reasonable steps to prevent sexual harassment
- Harassment disclosures protected under whistleblowing law

Enforcement and risk

- New Fair Worker Agency to enforce rights
- Greater risk where processes are not followed
- Collective redundancy penalties doubled
- “Fire & rehire” heavily restricted
- Earlier protection from unfair dismissal

For more information, please visit https://www.acas.org.uk/employment-rights-act-2025

Payroll and employing people

If you have staff, you must report to HMRC

- Register as an employer
- Run PAYE
- Report pay every time you pay someone even if no tax or NI is due

Stay informed

- Sign up to the HMRC employer newsletter for updates and reminders
- ACAS Advice
- ACAS Training and Events

Processing payroll

- HMRC Basic PAYE Tools, download and how to use
- Diocese of Leeds payroll service

For HR support please contact hr@leeds.anglican.org
For queries regarding processing payroll please contact jennifer.robinson@leeds.anglican.org
Tool to check if someone is self employed - https://www.gov.uk/guidance/check-employment-status-for-tax

New Charities SORP 2026

Lydia Groenewald
Treasurer for All Hallows Leeds

SORP stands for Statement of Recommended Practice. The new SORP 2026 provides guidance for charities on how to apply FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland. It is published by the Charity Commission.

Only applies to charities preparing accounts on an accruals basis. Currently charities must prepare their accounts on an accruals basis if any of the following apply:

1. the charity's gross income exceeds £250,000 for the year
2. the charity is also a company registered with Companies House

   Or
3. the charity's governing document requires accounts to be prepared on the accruals basis.

From September 2026 the threshold for preparing accruals accounts is increasing to £500,000, this will impact accounting periods from 1st January 2026 onwards.

New Charities SORP 2026 - continued

Lydia Groenewald
Treasurer for All Hallows Leeds

Effective from financial years starting 1st January 2026

- New tiered structure for proportional reporting
  - Tier 1: income under £500k

Some accounting updates (e.g. income and leases)

Much greater focus on impact reporting

- What difference your church makes
- Benefits to people and the wider community

Clearer disclosures on reserves & sustainability

More narrative for small charities

- Volunteers, future plans, optional ESG (Environmental, Social, Governance)

New Charities SORP 2026 – useful links

Lydia Groenewald
Treasurer for All Hallows Leeds

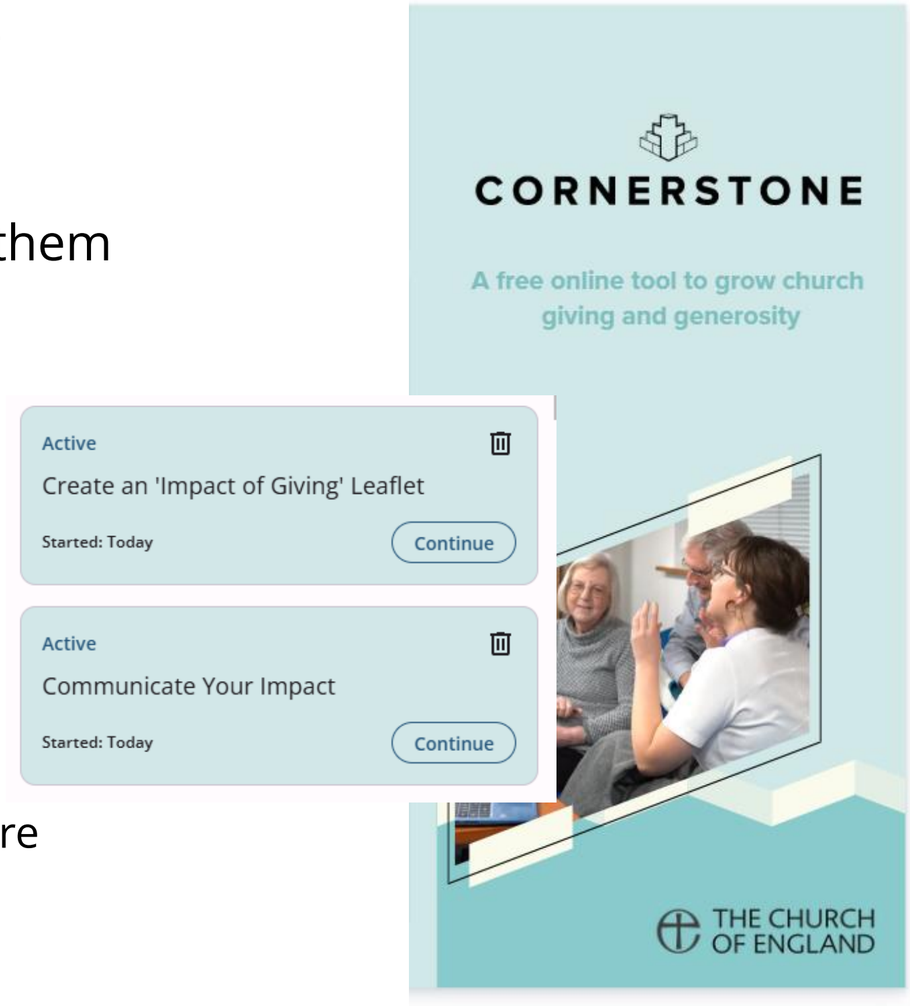
- https://www.sayervincent.co.uk/events/sorp-2026-for-trustees/
- https://www.gov.uk/guidance/changes-to-charity-accounting-and-reporting
- https://www.cafonline.org/services-for-charities/resources/charities-sorp--navigating-the-changes
- https://www.charitysorp.org/download-a-full-sorp
- https://www.churchofengland.org/resources/building-generous-church/enabling-giving/impact-reporting
- https://events.icaew.com/pd/32537/sorp-2026-time-to-switch-to-receipts-payments-accounts

Impact Reporting

The updated Charities SORP brings more focus to impact reporting, this is explaining the impact your charity has and what the community benefit is. It helps build tryst within your community, and it encourages generosity.

Ways you can report impact:

- Stories people tell about what your church has done for them
- Mission and vision plans
- To church family and wider community
- Communication methods:
  - during services
  - Newsletters
  - leaflets
  - social media stories



The Cornerstone toolkit can help your parish report impact through Learning Pathways. If you wish to access Cornerstone or would like more information, please contact: resourcingparishes@leeds.anglican.org

Agent collections

Nick Davies
Treasurer for Upper Wharfedale Parish

Key principle

- If the money isn't the parish's, don't include it in your accounts

Agency collections (you are acting as a go-between)

- Examples: Christingle, food bank, Christian Aid
- Money may pass through your bank account
- Not recorded as parish income

Gift Aid

- Only applies to parish income
- Do not claim Gift Aid on charity collections
- For split collections (e.g. funerals):
  - Parish share → claim Gift Aid
  - Charity share → do not claim

Fees (weddings, funerals, etc.)

- Only include the parish's portion
- Diocesan fees should be kept separate

Remember

- If it doesn't belong to the parish, it doesn't go in the accounts



Holding a Gift Day for another ministry: What you need to know

Annual Accounts and Return of Parish Finance Deadlines 2026

Return of Parish Finance – 28th June 2026

- Link to complete return: https://parishreturns.churchofengland.org/home/
- Video guide on completing the return: https://www.leeds.anglican.org/how-we-can-help/finance-and-stewardship/finance-support/useful-links3/
- For help with login details please contact jennifer.robinson@leeds.anglican.org

Annual Report and Accounts – 31st May 2026

Please send to your archdeacon, contact details below:

- Bradford: andy.jolley@leeds.anglican.org
- Huddersfield: pahalifaxarchdeacon@leeds.anglican.org
- Leeds: paul.ayers@leeds.anglican.org
- Ripon: archdeacon.richmondcraven@leeds.anglican.org
- Wakefield: cat.thatcher@leeds.anglican.org

Other News

- Places of Worship Renewal Fund Briefing by (Historic England) Postponed Until Further Notice

- VAT Support Offered By Diocese of Leeds
  – Application deadline May 28th

- New Training Resource in Development for Treasurers & PCC Secretaries– Can you help shape it?

Q&As

- A treasurer expressed frustration and disappointment at the PSA process not being beneficial for their parish, as they hadn't received a Parish Share discount whereas they believed other parishes had. They felt that the positive view of the PSA process, expressed by Diocesan officers, was a "prejudiced view". A response to this parish's concern wasn't given during the session as it needed a more detailed discussion on their particular parish context.
- On balance, another treasurer commented that they had found their PSA meeting to be "painless" and satisfactory.
- A lot of concerns were raised regarding the NZC deadline. This is a goal set by the Church of England to be net zero carbon by 2030. More details can be found here: https://www.churchofengland.org/resources/net-zero-carbon-routemap and we will discuss communication and support with the Church Buildings Team with the hopes that someone can attend a future forum meeting.
- How can we accurately forecast budgets for 3 years?
  - We appreciate that things may change so there is no expectation for a budget to be 100% accurate, it should be treated as a working document and will need updating but the process should hopefully give a rough idea of income and expenditure for the 3 year period to help the parish planning.
- A treasurer discussed their 4 year fixed utilities and how this might be a way to help forecast costs better.

Q&As

Q. What do you do about transaction charges for contactless donations for other charities during a funeral? Do you reduce the amount going to the charity or do you take the transaction costs into the church accounts?

A. Treasurers answered that they deduct the transaction charges before sending on to the third party.

Thank you!

We'd like to extend our sincere thanks to Anne Firth, Lydia Groenewald and Nick Davies for their contributions at this Forum meeting, to all our Treasurer Ambassadors and support treasurers for their continued support, and to every treasurer who helps make these gatherings such a positive and engaging experience.

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Diocese of Leeds

We'd love to hear your feedback on the Treasurer Forum. Our aim is to make these meetings as helpful and relevant as possible, ensuring they offer both practical support and a sense of community for Treasurers across the diocese.

Janet Edmond
Senior Stewardship Officer

Jennifer Robinson
Parish Support Accountant

Contact details:
resourcingparishes@leeds.anglican.org
0113 2000 0540

linktr.ee/treasurerforum

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