



Case statement the parish plan

Action	Reason
1. Download and save the <i>Parish Plan</i> spreadsheet. From the 2009 accounts simply complete the 2009 Actual column.	Last years figures do not lie! They are your financial baseline. You may need to add one or two additional rows to reflect your situation but keep it simple.
2. From the year to date or a prepared budget for 2010 complete the 2010 Estimate column	The current year may have introduced a new item of income or expenditure. Alternatively either 2008 or 2009 may have exceptional items that should be excluded from the Parish Plan for 2010.
Now begin to complete the third column headed 2011 Plan	
1. Tackle expenditure first.	We should not be restricted by our income when we are planning the work of our church. The time for practicalities will come later when we may have to revisit our planned work and prune it a little.
2. Consult with planning group, clergy, wardens regarding future plans	Could be that events are being planned which will cost money. Could be that major maintenance work is scheduled.
3. Include items identified as proposed plans in Section 1 of the case statement	Planned expenditure should reflect the plans provisionally proposed by the planning group. PCC/DCC in or around May might remove or amend them or include other plans.
4. Obtain estimates and timings.	Essential that costs are known, and the timing of the expenditure could have cash flow implications.
5. Allow for contingencies.	Costs will increase - allow for inflation rate increases on day to day expenses and add a prudent percentage to any estimates (e.g. say 10% to repair estimates).
6. The spreadsheet calculates the annual and weekly expenditure total.	Essential that we know how much we are going to spend so that we know the level of income required.
7. Income - list all sources of potential income.	To ensure that nothing is missed - if something like the parish hall is not generating income at the moment it does not mean that it cannot in the future.
8. Estimate levels of income from all sources.	Some will be fixed - others will be variable. Use current levels as a starting point and allow for increases at inflation rates.



<p>9. The spreadsheet will calculate weekly and annual income and indicate a surplus or deficit.</p>	<p>PCC is responsible for the finances of the church and it is they who will take ownership of the plan. It is important to take financial data to the PCC as part of the case statement</p>
<p>Surplus Plan (too much cash!)</p>	
<p>10. Plan to take surplus into reserves.</p>	<p>Nothing wrong with making a surplus and boosting reserves for 'a rainy day' or for a specific purpose e.g. quinquennial costs. Must be wary of having too much in reserves.</p>
<p>11. Review spending.</p>	<p>It could be that planned spending on some project could be increased to provide a better product.</p>
<p>Deficit Plan (not enough cash!)</p>	
<p>12. Review spending.</p>	<p>Could cuts be made without seriously curtailing the church mission plan</p>
<p>13. Review income.</p>	<p>Are we making the best of all income streams? Are giving levels good enough, do congregation need to be challenged.</p>
<p>Print out the Plan and insert the page into the Case Statement as page 3. The case statement is then discussed at a prearranged meeting of the PCC/DCC.</p>	
<p>14. Revise the Plan in light of PCC/DCC comments</p>	<p>This plan should incorporate the wishes of the PCC following on from the last meeting.</p>
<p>15. Incorporate the Parish Plan into the Giving in Grace brochure and any financial presentation to the congregation</p>	<p>Presentation should be upbeat, not finance driven. Highlight the positives, show that this is a church for the future. Then indicate how much all this is going to cost, how much we've got and how much more we need.</p>
<p>16. Report back to the PCC when the programme is over.</p>	<p>Evaluate the responses to Giving in Grace using the post programme agenda and post programme checklist and also the evaluation agenda and evaluation form.</p>
<p>17. Monitor parish finances in 2011 against the plan to assess the impact of Giving in Grace</p>	<p>Treasurers can break down the annual totals into a quarterly cash flow using the Variance Report sheet. This will allow treasurers to identify potential problems at an early stage, to amend the Plan and to report progress to PCC.</p>

