

PCC accounts

1. It is helpful for the annual parochial accounts to show, possibly by way of a note, the full amount of expenses incurred by the clergy, whether or not they have borne any part of these expenses from their own pockets and whether or not the DBF (or some other body) has contributed towards, or otherwise made good, any shortfall in reimbursement from the PCC. All payments made directly to clergy in reimbursement of expenses incurred, together with all payments made on their behalf, should be shown in the parish accounts as 'clergy expenses'.