

## JOINT PRACTITIONERS' ADVISORY GROUP | PRACTITIONERS GUIDE 2020/21 MAIN CHANGES

This year's Practitioners' Guide has had a make over by a professional designer and there are some small changes to paragraph numbers and an impact on pagination.

The main changes are:

PRACTITIONERS' GUIDE CHANGES	
	Notes
1	A rewriting of page six of the forward to reflect requirements for parish meetings and delete the reference to trust fund declarations.
2	A new section at 1.13 on reserves policy and review
3	An addition at 1.1 5.5 that credit card balances are not acceptable reconciling items for bank reconciliation purposes
4	Clarification at 2.16 of what can be included as employment expenses and what cannot be
5	A new section at 2.39 on the certificate of exemption
6	The deletion of the second bullet point in old paragraph 5.7
7	The deletion of the old section 5.110 on the role of PSAA and a consequent division of the old paragraph 5.109 to minimise numbering problems for the rest of the document

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