

Receipts and Payments OR Accruals? Your accounts and financial statements will have been prepared on one or other of these bases. Accruals accounting is mandatory for parishes with gross annual income of over £250,000. Receipts and Payments (regarded as an easier form of annual accounting) is used by a majority of parishes with annual incomes under £250,000. Please indicate which basis of accounting has been used to report these figures by placing an **X** in the centre of one of the brackets []

1. Tax efficient planned giving Money given regularly (e.g. weekly, monthly, quarterly) **under Gift Aid** through a standing order or the parish giving scheme, by envelope or by cheque. Figures should be net and tax recovered reported separately in RPF 6. Include gross amounts for money given through charity vouchers (e.g. CAF or Sovereign Giving) and payroll giving.

2. Other planned giving Money given regularly (e.g. weekly, monthly, quarterly) **without Gift Aid** through standing order or the parish giving scheme, by envelope or by cheque.

3. Collections at services Money given in collections at services, excluding money given through planned giving envelopes, but including one-off gifts given through Gift Aid envelopes (net amount). Do not include collections that go directly to a charity and do not 'go through the PCC books', e.g. Christian Aid Week.

4. All other giving and voluntary receipts, including special appeals Money given in church boxes and wall safes, at Gift Days, and through individual donations from givers. Include the proceeds of all special appeals (which are usually restricted), but also one-off Gift Days for general funds. Include gifts of shares at market value. [Combines previous RPF 4 and 5]

5. Gift Aid recovered Tax recovered from HMRC on all money given to the PCC under Gift Aid, split between restricted and unrestricted donations and allocated to the appropriate fund. This should include claims through the Gift Aid Small Donation Scheme, on small cash and contactless donations. For limits see <https://www.gov.uk/claim-gift-aid/small-donations-scheme>

6. Legacies received The capital amount of a legacy, together with interest from the probate process, should be recorded in the year(s) that it appears in the accounts. (Note that the legacy may have been included as an asset in last year's Statement of Assets and Liabilities). Any interest from legacy investments should be recorded as income from investments.

7. Grants External grants (whether one-off or recurring) received from trusts and other funding bodies for the PCC's General Fund or for a restricted purpose. Include VAT recovered through the Listed Places of Worship scheme. Do not include transfers within a benefice. [Combines previous RPF 8 and 8A]

8. Total voluntary giving These will be the totals of the figures reported in the seven rows above.

9. Fundraising activities Money raised from sponsored activities, jumble sales, fetes, and other activities where the primary purpose is fundraising. Income should be stated gross, and any costs must be recorded separately as payments in RPF 17.

10. Dividends, interest, income from property etc. Bank and other interest including any reclaimed tax on investment income; dividends from shareholdings and investments; rent received from land or buildings owned by PCC.

11. Fees retained by PCC PCC Fees for weddings, funerals etc. Do not include fees received on behalf of the DBF or organist as these are not PCC funds.

12. Trading activities Money received from trading activities including bookstall, letting of the church hall, sales and advertising of church magazines, membership fees, payments for events etc., where these are distinct from fundraising. Income should be stated gross, and any costs must be recorded separately as payments in RPF 17.

13. Other receipts/income not already listed These may include monies from the sale of buildings or investments, insurance claims, transfers from term deposits, loans received or contributions from other churches in the benefice to shared costs.

A. Receipts/income totals (from Financial Statements) These will be the totals of the figures reported under the numbered receipts/income headings above. For accounts prepared under the **Receipts and Payments** basis, they should equal the "Total Receipts" figures reported in the financial statements for Unrestricted and Restricted Funds (except where they form just part of total receipts for a parish with included churches). For accounts prepared under the **Accruals** basis, they will usually equal the "Total income" figure reported in the Statement of Financial Activities (SOFA).

B. Combined Total This will be the sum of the two totals reported in row A above. They will not usually be shown as a separate figure in the financial statements.

14. Number of tax efficient planned givers Each tax efficient planned giver should only be counted ONCE. If more than one person is associated with a Gift Aid donation, only ONE person should be counted.

15. Number of other planned givers Each planned giver should only be counted ONCE. If more than one person is associated with a planned giving, only ONE person should be counted.

- 16. Number of new legacies received in year** A legacy should only be counted in the first year that money from it is received. Each legacy should only be counted once.
- 17. Costs of fundraising activities** Costs of fundraising events, which have contributed to the monies received in RPF9 above. Also include fees paid to a professional fundraiser, the costs of a stewardship campaign and the costs of supporting regular giving e.g. envelopes.
- 18. Mission giving and donations** Donations to external missions and charities that come from the PCC's receipts. Collections that go directly to external charities should not be included.
- 19. Diocesan parish share contribution** All payments made during the year, whether for current or previous years share.
- 20. Salaries, wages and honoraria** Payments to assistant staff, youth worker, verger, administrator, sexton, organist and choir etc. Include NI/Pension costs where applicable.
- 21. Clergy and staff expenses** Working expenses of the incumbent and assistant staff: e.g. telephone, postage, stationery, travel costs, secretarial assistance, office equipment, maintenance of robes, hospitality. Include costs relating to clergy/staff housing paid by the PCC (including where applicable repair costs, water rates, council tax, and redecoration).
- 22. Mission and evangelism costs** Costs of mission and evangelistic outreach, including courses and activities, but excluding staff salaries.
- 23. Church running expenses** Include insurance, costs of routine repairs and maintenance, costs of church office (including telephone), cleaning materials, churchyard maintenance, upkeep of services, organ tuning, worship materials, choir robes etc. Also include costs relating to the governance of the PCC, including any fees for audit or independent examination.
- 24. Church utility bills** Total costs of electricity, gas, oil, water etc.
- 25. Costs of trading** Include the cost of trading activities that generated the monies received in RPF12
- 27. Major repairs to the church building** Include repairs that are not routine and internal and external decoration.
- 28. Major repairs to church hall/other PCC property** Include repairs that are not routine and internal and external decoration.
- 29. New building work to the church, church hall, clergy housing or other PCC property.** New building work: new buildings, major alterations and extensions to church or other PCC property and including all associated professional fees and expenses
- 99. Other payments/expenditure not already listed** These may include monies from the purchase of buildings or investments, transfers to term deposits, loans repayments or contributions to other churches in the benefice to shared costs.
- C. Payments/expenditure totals (from Financial Statements)** These will be the totals of the figures reported under the numbered payments/expenditure headings above. For accounts prepared under the **Receipts and Payments** basis, they should equal the "Total Payments" figures reported in the financial statements for Unrestricted and Restricted Funds (except where they form just part of total receipts for a parish with included churches). For accounts prepared under the **Accruals** basis, they will usually equal the "Total Expenditure" figure reported in the Statement of Financial Activities (SOFA).
- D. Combined Total** This will be the sum of the two totals reported in row C above. They will not usually be shown as a separate figure in the financial statements.
- 31. Cash and deposit balances as at 31/12/19** Total Restricted and Unrestricted balances as at 31/12/19 for all current and deposit accounts, plus cash in hand.
- 32. Investments as at 31/12/19** Total Restricted and Unrestricted balances as at 31/12/19 for all investment assets, including shares, bonds, CBF funds, CCLA and long-term interest-bearing accounts. These should, where possible, be reported at market value as at that date. Exclude investments held for Endowment Funds.
- 33.** The value of your Fixed Assets at 31/12/19. This should be split by restricted (including endowments) and unrestricted.
- 34.** The value of Other Fixed Assets at 31/12/19. This should be split by restricted (including endowments) and unrestricted.
- E. TOTAL ASSETS**, as shown on your financial statements.
- 35. TOTAL LIABILITIES**, as shown on your financial statements.
- F. TOTAL NET ASSETS/FUNDS**, as shown on your financial statements.
- 36.** Please state the Church's Charity registration number (if applicable)

Additional comments Looking back across the year, please provide details where there were any exceptional circumstances (e.g. an interregnum or building works) or significant changes that may have led to unusual figures in this return.