



Return of Parish Finance

January to December 2016

Parish code (6 digits):		If the form is NOT completed on behalf of the entire parish, please list below the churches included:	Deanery:	
Parish name:			Diocese:	St Albans

INCOMING RESOURCES		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	RESOURCES EXPENDED		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)
Voluntary income/ receipts				Costs of generating income			
1	Tax efficient planned giving			17	Fund-raising activities (costs and payments)		
2	Other planned giving			Church activities			
3	Collections at services			18	Mission giving and donations		
4	All other giving and voluntary receipts, including Special Appeals (recurring and one-off)			19	Diocesan parish share contribution		
6	Gift Aid recovered			20	Salaries, wages and honoraria		
7	Legacies received (capital value)			21	Clergy and staff expenses		
8	Grants (include recurring and one-off)			Church expenses			
	TOTAL Voluntary income:			22	Church expenses: Mission and evangelism costs		
Activities for generating funds				23	Church running expenses		
9	Gross income from fundraising activities			24	Church utility bills		
Income from investments				25	Cost of trading		
10	Dividends, interest, income from property etc.			Major capital expenditure			
Church activities				26	Governance costs		
11	Statutory fees retained by the PCC (weddings, funerals etc)			27	Major repairs to the church building		
12	Gross income from trading (e.g. hall lettings, magazine, bookstall). NOT fundraising.				Major repairs to church hall or other PCC property, including redecoration		
Other incoming resources					New building work to the church, church hall, clergy housing or other PCC property		
13	Any other income/ receipts not already listed			99	Other outgoing resources/ payments		

TOTAL INCOMING RESOURCES (FROM FINANCIAL STATEMENTS)		
A	Unrestricted	
B	Restricted	
C	TOTAL	

TOTAL RESOURCES EXPENDED (FROM FINANCIAL STATEMENTS)		
D	Unrestricted	
E	Restricted	
F	TOTAL	

PLANNED GIVERS AND LEGACIES		
14	Number of tax efficient planned givers	
15	Number of other planned givers	
16	Number of new legacies received	

Cash and Investment Balances		UNRESTRICTED	RESTRICTED
31	Cash and deposit balance as at 31/12/16		
32	Investments as at 31/12/16		
Account basis: on which basis are your accounts prepared (indicate ONE)			
30	Receipts and payments []	Accruals []	

Please refer to the notes on the following pages to help clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided in PCC Accountability, 2013.	Date	
	Name	
	Position	
	Telephone or email	

Looking back across 2016, were there any exceptional circumstances or significant changes that may have led to unusual figures? Please provide details in the box below.

1 Money that is given regularly under Gift Aid through a standing order, by envelope scheme, or by cheque. Figures should be net, i.e. receipts planned giving excluding any tax recovered. Also include money given through charity vouchers (gross amount) e.g. CAF or Sovereign Giving and money given through Payroll Giving (gross amount)

2 Money given regularly without Gift Aid through standing order, by envelope scheme, or by cheque.

Collections at Sunday, midweek, wedding, baptism and funeral services, and Sunday schools. Include one-off gifts given in collections at services through Gift Aid envelopes (net amount), but
3 exclude money given through planned giving envelopes. Do NOT include collections that go directly to a charity and do not 'go through the PCC books' e.g. Christian Aid Week. Other collections for a specific charity are restricted income Proceeds of annual

Report here: Other Recurring Giving /Donations: Gift Days, money given in church boxes and wall safes, and other ad-hoc donations from individuals which are likely to recur in future years. Non-
4 recurring Giving/Donations: Include one-off donations given outside services. 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]

The amount of tax recovered from HMRC on all money given to the PCC under Gift Aid. This should be split between Gift Aid recovered on restricted and unrestricted donations and allocated to
6 the appropriate fund. This should include claims through the Gift Aid Small Donation Scheme, on small (less than £20) cash donations <http://www.hmrc.gov.uk/charities/gasds/records.htm> . If no tax has been recovered through Gift Aid, an explanatory note should be provided in the financial statement.

7 The capital amount of a legacy, together with interest from the probate process 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

8 External grants 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. This does not include transfers within a benefice. Include one-off and recurring grants. [Combines previous RPF 8 and 8A]

9 Fundraising: Money raised from sponsored activities, jumble sales, fetes, and other activities where the primary purpose is fund-raising. Income should be stated gross, and any costs must be recorded separately as payments.

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

11 Statutory Fees retained by PCC: PCC Fees for weddings, funerals etc. Do not include fees due to the clergy and organist etc. as these are not PCC funds.

12 Income received by the PCC from trading activities including bookstall, letting of the church hall, sales and advertising of church magazines. Income received from other church activities which are not fundraising activities eg membership fees for groups, payments for events etc. All trading receipts must be stated as gross figures. The costs must be recorded separately as payments.

13 All other receipts: These are often 'capital' in nature: sale of buildings, investments, insurance claims, transfers from term deposits, loans received, repayment of loans made by the church to others; but will also include contributions from other churches in the benefice to shared costs.

A The TOTAL UNRESTRICTED incoming resources as shown on your examined/audited financial statements, excluding any revaluation of assets.

B The TOTAL RESTRICTED incoming resources as shown on your examined/audited financial statements, excluding any revaluation of assets.

C The SUM TOTAL incoming resources as shown on your examined/audited financial statements, excluding any revaluation of assets.

- 14 Each tax efficient 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 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 A legacy should only be counted in the first year that money from it is received. Each legacy should only be counted once, even if payments from the estate are spread over several years.
- 17 Costs of generating income: Include the costs of fundraising events, which have contributed to the income recorded in Fund-raising income box above. Also include fees paid to a professional fundraiser, the costs of a Christian Stewardship campaign and the costs of supporting regular giving e.g. envelopes.
- 18 Mission Giving and Donations: Include 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: All payments to assistant staff, youth worker, verger, administrator, sexton, organist and choir. Include NI/Pension costs where applicable.

Clergy and staff expenses: Working expenses of the incumbent: e.g. telephone, postage, stationery, travel costs (car and/or public transport), secretarial assistance, office equipment, maintenance of robes, hospitality. Assistant staff: Include costs, as for the incumbent, that are associated with expenses incurred by assistant clergy, pastoral staff and youth workers. Housing: all 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: cost of outreach, courses, excluding staff salaries
- 23 Church expenses: Routine repairs and maintenance. Insurance. Miscellaneous: cleaning materials etc church /office phone. Churchyards all costs involved in their maintenance. Upkeep of services: organ tuning, worship materials, choir robes etc.
- 24 Church utility bills: total costs of electricity, gas, oil, water etc.
- 25 Costs of trading - include the costs associated with the receipts for bookstall, hall lettings, magazine income etc.
- 26 Costs relating to the governance of the PCC, including any fees for audit or Independent Examination, training of PCC members in their role of Trustees, the production of the annual report, hire charges for any PCC meetings etc.
- 27 Major church repairs: include repairs that are not routine and internal and external decoration.
- 28 Major repairs to other PCC property: incl repairs that are not routine and internal and external decoration.
- 29 New building work: new buildings, major alterations and extensions to church or other PCC property and including all associated professional fees and expenses
- 99 All other payments not included above, but mainly of a "capital" nature: purchase of fixed assets for church purpose, purchase of investments, transfer to term deposits, loans made and repayment of loans etc.
- D The TOTAL UNRESTRICTED resources expended, as shown on your financial statements.
- E The TOTAL RESTRICTED resources expended, as shown on your financial statements.
- F The SUM TOTAL resources expended, as shown on your financial statements.
- 30 Were your accounts prepared using the "Receipts and Payments" method (approved for PCCs with income under £250,000), or under the "Accruals" method? Please enter an X in the correct box.
- 31 The cash balance at 31/12/15 (all current and deposit accounts). This should be split by restricted and unrestricted.
- 32 The market value of your investments at 31/12/15. This should be split by restricted and unrestricted.