



**Return of Parish Finance  
January to December 2023**

Parish Name: \_\_\_\_\_

If the form is NOT completed for the entire parish, please list below the churches included:

Parish Code (6 digits): \_\_\_\_\_

Deanery: \_\_\_\_\_

Diocese: \_\_\_\_\_

30 Are your accounts Receipts and Payments [ ] OR Accruals [ ]? (indicate ONE)

RECEIPTS/INCOME		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	PAYMENTS/EXPENDITURE		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)
<b>Voluntary giving</b>				<b>Costs of generating funds</b>			
1	Regular giving			17	Costs of fundraising activities		
3	Collections at services			<b>Church activities</b>			
4	All other giving and voluntary receipts, including special appeals (recurring and one-off)			18	Mission giving and donations		
6	Gift Aid recovered (regular giving and one-off donations)			19	Diocesan parish share contribution		
7	Legacies received (capital value)			20	Salaries, wages and honoraria		
8	Grants (include recurring and one-off)			21	Clergy and staff expenses		
	Total voluntary giving	£	£	<b>Church expenses</b>			
<b>Activities for generating funds</b>				22	Mission and evangelism costs		
9	Fundraising activities (gross proceeds)			23	Church running expenses (including governance)		
<b>Income from investments</b>				24	Church utility bills		
10	Dividends, interest, income from property etc.			25	Costs of trading		
<b>Church activities</b>				<b>Major capital expenditure</b>			
11	Fees retained by PCC (weddings, funerals etc.)			27	Major repairs to the church building		
12	Trading activities (gross proceeds), NOT fundraising			28	Major repairs to church hall/other PCC property including redecoration		
<b>Other incoming resources</b>				29	New building work to the church, church hall, clergy housing or other PCC property.		
13	Other receipts/income not already listed			<b>Other expenditure</b>			
<b>PLEASE NOTE BRIEF DETAILS IN BOX E</b>				99	Other payments/expenditure not already listed		
<b>Totals (from Financial Statements)</b>		<b>Unrestricted</b>	<b>Restricted</b>	<b>PLEASE NOTE BRIEF DETAILS IN BOX E</b>			
A	RECEIPTS/INCOME	£	£	<b>Totals (from Financial Statements)</b>		<b>Unrestricted</b>	<b>Restricted</b>
B	<b>COMBINED TOTAL</b>	£		C	PAYMENTS/EXPENDITURE	£	£
<b>PLANNED GIVERS AND LEGACIES</b>				D	<b>COMBINED TOTAL</b>	£	
14	Number of regular givers			<b>CASH AND INVESTMENT BALANCES</b>		<b>UNRESTRICTED</b>	<b>RESTRICTED</b>
16	Number of new legacies received in year			Cash and deposit balances (Receipts and Payments) OR			
				Net Current Assets (Accruals) as at 31/12/23			
				Investment assets as at 31/12/23			

Please refer to the accompanying notes to help clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided in *PCC Accountability*, 5th edn.

Name	Date
Position	
Email or telephone	

**Looking back across 2023, was there any exceptional financial activity affecting movement on cash and investment balances? Please provide details in this box**

E These might include project or capital expenditure, major equipment purchases, property or asset disposals, new investment or investment sales, new loans or loan repayments

30	Receipts and Payments <b>OR</b> 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. Please indicate which basis of accounting has been used to report these figures by placing an <b>X</b> in the centre of one of the brackets [    ]	
1	Regular giving <span style="float: right;">[Combines previous "Planned giving" RPF 1 and 2]</span>	Money given regularly (e.g. weekly, monthly, quarterly) through a standing order or the parish giving scheme, by envelope or by cheque. Include gross amounts for money given through charity vouchers (e.g. CAF or Sovereign Giving) and payroll giving. Other net amounts - report tax recovered separately under Gift Aid at RPF 6	
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 monies passed to a charity that do not 'go through the books'	
4	All other giving and voluntary receipts, including special appeals <span style="float: right;">[Combines previous RPF 4 and 5]</span>	Money given in church boxes and wall safes, at Gift Days, through individual donations from givers, and the proceeds of special appeals	<b>Accruals Accounts:</b> Include (a) gifts of freehold or leasehold land or shares at market value; (b) donated services and facilities (expense the equivalent "value to the charity"); (c) gifts in kind for sale (estimated value at time of gift); (d) gifts in kind for own use (if material) - capitalise and expense over their useful economic life
6	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 <a href="https://www.gov.uk/claim-gift-aid/small-donations-scheme">https://www.gov.uk/claim-gift-aid/small-donations-scheme</a>	
7	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. Any interest from legacy investments should be recorded as income from investments.	
8	Grants <span style="float: right;">[Combines previous RPF 8 and 8A]</span>	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	
	Total voluntary giving	These will be the totals of the figures reported in the six 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; <b>rent</b> received from land or buildings owned by PCC. Report monies from <b>sale</b> of buildings or investments in RPF 13	
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 25	
13	Other receipts/income not already listed <b>PLEASE NOTE BRIEF DETAILS IN BOX E</b>	These may include monies from the sale of buildings or investments, insurance claims, transfers from term deposits, loans received or transfers from other churches in the benefice	<b>Accruals Accounts:</b> Proceeds from the sale or disposal of assets that have already been capitalised (property, investments, fixed assets etc.) should be noted where they exceed book value of the asset sold or disposed of, i.e. where there has been a gain on disposal
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 <b>Receipts and Payments</b> basis, they should equal the "Total Receipts" figures reported in the financial statements for Unrestricted Restricted Funds (except where they form part of total receipts for a parish with included churches). For <b>Accruals</b> based accounts should exclude any net gain in the value of investments assets retained at 31 December.	
B	Combined Total	This will be the sum of the two totals reported in row A above. They will not always be shown as a separate figure in the financial statements.	

14	Number of regular givers <i>[Combines previous RPF "Planned givers" 14 and 15]</i>	Each regular giver should only be counted ONCE. If more than one person is associated with a regular giving scheme, 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, including arrears or prepayments	<b>Accruals Accounts:</b> Payment due for the year
20	Salaries, wages and honoraria	Employments costs of assistant staff, youth worker, vergers, administrators, sextons, organists and choirs 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 <i>[Combines previous RPF 23 and 26]</i>	Insurance, routine maintenance, cleaning, church office costs, upkeep of services, organ tuning etc. Also include governance costs, e.g. fees for audit or independent examination.	<b>Accruals Accounts:</b> Where equipment, IT or other fixed asset costs have been capitalised, depreciation is included in church running expenses
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 RPF 12	
27	Major repairs to the church building	Include repairs that are not routine and internal and external decoration	<b>Accruals Accounts:</b> Works integral to the fabric or structure of consecrated church property may be expensed as incurred. Where works project costs have been otherwise capitalised, depreciation is expensed over their useful economic life
28	Major repairs to church hall/other PCC property		
29	New building work to the church, church hall, clergy housing or other PCC property.	New buildings, major alterations and extensions to church or other property, including professional fees	
99	Other payments/expenditure not already listed <b>PLEASE NOTE BRIEF DETAILS IN BOX E</b>	These may include monies to purchase of buildings or investments, transfers to term deposits, loans repayments or contributions to other churches in the benefice to shared costs	<b>Accruals Accounts:</b> Proceeds from the sale or disposal of assets that have already been capitalised (property, investments, fixed assets etc.) should be noted where their book value has not been realised, i.e. where there has been a loss on disposal
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 <b>Receipts and Payments</b> basis, they should equal the "Total Payments" figures reported in the financial statements for Unrestricted and Restricted Funds (except where part of total receipts for a parish with included churches). For <b>Accruals</b> based accounts, they should exclude any net loss in the value of investments assets retained at 31 December.	
D	Combined Total	This will be the sum of the two totals reported in row C above. They will not always be shown as a separate figure in the financial statements	

31	Cash and deposit balances/Net current assets as at 31/12/23	Total Restricted and Unrestricted balances as at 31/12/23 for all current, deposit and cash-based investment accounts, plus cash in hand	<b>Accruals Accounts:</b> Adjust cash, deposit and cash-based investment balances to account for (a) stock (net realisable value); (b) trade debtors and prepayments, and subtract (c) short-term liabilities, e.g trade creditors ( <b>usually = "NET CURRENT ASSETS/(LIABILITIES)" in the Balance Sheet</b> ).
32	Investment assets as at 31/12/23	Total Restricted and Unrestricted balances as at 31/12/23 for all investment assets, including shares, bonds, CBF funds, CCLA and term interest-bearing accounts. These should, where possible, be reported at market value as at that date. Exclude investments for Endowment Funds where the capital must be permanently retained . Exclude Tangible fixed assets	
E	Additional comments	This box is to report (a) any exceptional circumstances that may have led to unusual figures in this return; (b) detail of exceptional receipts/income from RPF 13; (b) detail of exceptional payments/expenditure from RPF 99	