

Parish Finance Statistics

2015

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The opinions expressed in this book are those of the authors and do not necessarily reflect the official policy of the General Synod or The National Church Institutions of the Church of England.

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Summary

Financial overview

Between 2006 and 2015 the total income reported by Church of England in England parishes increased by 24% (from £827 million to £1026 million) and total expenditure increased by 23% (£792 million to £972 million). Apart from 2009 to 2011, income has exceeded expenditure each year, with a surplus of £54.4 million being reported in 2015.

Giving

For the purposes of this report 'total planned giving' incorporates both tax efficient planned giving and other planned giving. Other planned giving was not collected prior to 2007 and therefore data from before this time have not been included. Between 2007 and 2015 total planned giving increased in actual terms by 19% (from £282 million to £338 million), but decreased by 5% in real terms. 542,600 givers were reported for 2015, a decrease of 14% from 2007.

Inflation

Between 2014 and 2015 in real terms income increased by 2.7%, while real terms expenditure and total planned giving increased by 1.5%.

Income

Income received through planned giving (tax efficient planned giving and other planned giving) has continued to increase, with £338 million being reported for 2015. Income from collections received during services has remained stable at £57million. There has been very little change in sources of parish income over the last decade. Total planned giving still remains the main source of parish income.

Expenditure

There has been a slight increase in some streams of regular expenditure since 2006, including church utility bills, church running expenses and salaries and support costs, the cost of clergy expenses, trading and governance have remained stable. Overall capital expenditure accounted for 18% of the total parish expenditure in 2015, this is unchanged from 2014. Over 1,200 parishes reported new building projects during 2015, giving a total new building spend of £47.6 million. The spending priorities for parishes has remained steady over the last decade. The largest source of parish expenditure is parish share which accounts for 34% (£332 million) of all expenditure, nearly the same as income received from total planned giving (£338 million).

Methodology

Figures in this report have been collated from the annual Return of Parish Finance completed each year by parishes on behalf of Parochial Church Councils.

Figures for cathedrals and the Diocese in Europe are not included in the national figures in this report as finance data are only collected from parishes in the Church of England. But figures supplied by Diocese in Europe can be found in boxes throughout the report.

Diocesan and parish boundaries as of 1st January 2015 have been used throughout this report. In April 2014 the Dioceses of Bradford, Ripon and Leeds, and Wakefield were combined to create the Diocese of Leeds, and this new structure is reflected in this report.

While many figures in this report have been rounded, totals, percentages and averages were calculated before rounding occurred; this explains why row and column totals do not always agree exactly with the sum of the stated amounts.

Estimation: When parishes have not submitted a Return of Parish Finance a process of estimation is used to provide diocesan and national totals. Estimation is calculated by using the diocesan totals for those who have submitted a Return of Parish Finance and their Parish Share Assessed figure. Once the diocesan totals and Parish Share Assessed figures have been calculated for the returning parishes, a ratio is taken and applied to each field for the non-returning parishes, based on their Parish Share Assessed figure. For example, if a diocese consists of 100 parishes and only 80 submit their returns then estimation is needed for the remaining 20. Based on a Parish Share Assessed of £800 and a Tax efficient planned giving total of £600 for the returning parishes the ratio would be 0.75 (600/800). This ratio would then be multiplied by the Parish Share Assessed to get the figure for the missing field. So, for example, if a non-returning parish has a parish share assessed figure of £500, their estimated Tax efficient planned giving figure would be £375.00 (£500 x 0.75 = £375.00).

Among the 12,600 parishes of the Church of England there are around 700 Local Ecumenical Partnerships, where the Church of England shares a congregation and ministry with one or more denominations. Consequently it is not always possible (or indeed desirable) to isolate the Anglican component of the congregation. The parochial statistics will therefore include a small element that may appear also in the statistics of other denominations.

Figures for the Channel Islands are included in the Diocese of Winchester although episcopal oversight of the Channel Islands is being exercised by the Bishop of Dover. The Isles of Scilly are included in the figures for the Diocese of Truro.

Definitions

Unrestricted income	Income that may be used by the PCC (Parochial Church Council) for general church expenses.
Restricted income	Income which may not be used for any purpose other than as specified by the donor. Income that a PCC designates for a specified purpose is not considered to be restricted, since the PCC and not the donor is determining how it is to be used.
Other income	Other income is 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.
Total grants	Total grants include: Recurring grants (unrestricted & restricted), One-off grants (unrestricted & restricted) and Grants (unrestricted & restricted).
Regular expenditure	The total of ALL expenditure for the ordinary purposes of the PCC i.e. excluding only non-recurring items of capital expenditure and non-revenue items (includes donations to charities, parish share/quota, clergy expenses, church running costs, costs relating to trading, salaries and support costs).
Capital expenditure	Includes major repairs, redecoration and new building work.
Other parish costs	All other payments not included, 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.
Tax efficient planned giving	Tax-efficient planned giving includes regular donations given through Gift Aid. The basis is the 'giving units' where some units may represent two or more people or a family.
Tax recovered from Gift Aid	Gift Aid increases the value of a donation by allowing basic rate tax to be reclaimed by charities on donations they have received from those who pay sufficient UK tax. The basic rate of tax was lowered in 2008. However, for 2009-12 the difference between the old and the new tax rates was compensated by an additional payment known as <i>transitional relief</i> .
Total planned giving	Total planned giving includes: Tax efficient planned giving (unrestricted & restricted) and Other planned giving (unrestricted & restricted)
Total other giving	Total other giving includes: All other recurring giving (unrestricted & restricted), All other non-recurring giving (unrestricted & restricted), All other giving (unrestricted & restricted)
Electoral roll	Electoral Roll comprises those entitled to have their names entered upon the roll of the parish who are lay members of the Church of England of either sex of sixteen years of age and over, who are baptised and resident in the parish or, if not resident, have habitually attended public worship in the parish during a period of six months prior to enrolment.
Real terms	The change in financial circumstance after correcting for the effect of inflation using the Retail Price Index.
Retail Price Index (RPI)	A measure of inflation published monthly by the Office for National Statistics. It measures the cost of representative sample of retail goods and services.

Introduction

This report contains financial information provided by Church of England parishes in their 2015 Return of Parish Finance (RoPF). The annual collection of parish level finance data provides us with a comprehensive understanding of where parishes receive their income and what they spend it on. Just over 12,000 parishes were asked to complete a Return of Parish Finance, which details key streams of income and expenditure including: Tax efficient planned giving, legacies, grants, church running expenses, and capital projects (2015 RoPF form can be found on page 15). Complete data were received from 83% of parishes. Where data were missing, values were estimated using diocesan totals and parish share assessed figures (see page 4 for methodology).

Gaining a clear understanding of parish finance is extremely important, especially during times of economic uncertainty. Many predicted that events such as the 2007/08 recession would have a long term negative effect on parish income and donation sustainability. While this is certainly true of investment income, many other streams of income were not, including: total planned giving; parochial fees paid to the PCC and gift aid recovered. These particular income streams have seen a steady year on year increase since 2007/08. However, while parish income and planned giving have been increasing over the last decade, so has parish expenditure. In order for parishes to continue their work supporting communities then income must continue to not only increase but also keep pace with inflation. This is important as the cost of living increases and household income remains unchanged for non-retired households¹ there is more and more demand for church and parish support e.g. foodbanks².

This report begins with a comprehensive overview of parish income, expenditure and planned giving over the last 10 years (page 7). In order to gain a better understanding of how these figures have kept pace with inflation, actual and real terms figures are also provided (page 9). This is then followed by an in depth look at the different streams of income (page 10) and expenditure (page 12). Diocesan totals can be found in an accompanying excel spreadsheet

1 Office for National Statistics (2017) *Household disposable income and inequality in the UK: financial year ending 2016* [online] [accessed 27 July 2017] available from: <https://www.ons.gov.uk/peoplepopulationandcommunity/personalandhouseholdfinances/incomeandwealth/bulletins/householddisposableincomeandinequality/financialyearending2016>

2 The Trussell Trust (2017) *End of Year Stats* [online] [accessed 7 August 2017] available from: <https://www.trusselltrust.org/news-and-blog/latest-stats/end-year-stats/>

Financial overview

Table 1: Financial overview, (2006 to 2015)

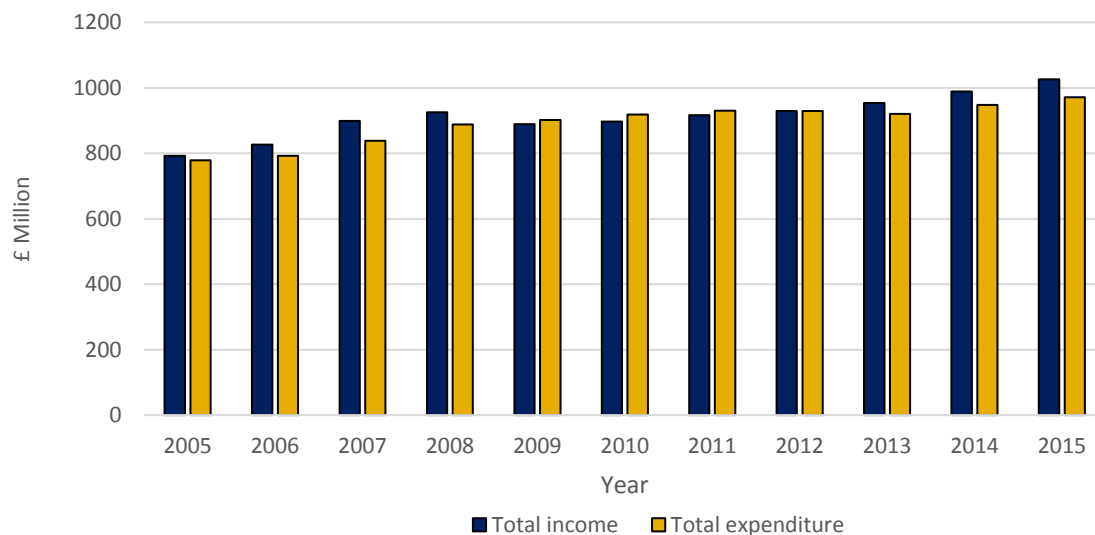
Year	Total unrestricted income ¹	Total restricted income ²	Total income ³	Total expenditure ⁴	Surplus as proportion of expenditure	
	£ Million	£ Million	£ Million	£ Million	£ Million	%
2006	644.3	182.2	826.5	792.3	34.2	4.3
2007	692.5	206.0	898.5	838.3	60.2	7.2
2008	721.3	203.8	925.1	888.2	36.9	4.2
2009	712.7	176.1	888.8	901.5	-12.7	-1.4
2010	718.2	178.4	896.6	918.3	-21.7	-2.4
2011	732.5	183.4	915.9	929.7	-13.8	-1.5
2012	750.3	178.7	929.0	928.7	0.2	0.0
2013	767.2	186.0	953.2	920.2	33.0	3.6
2014	794.8	194.4	989.2	947.8	41.4	4.4
2015	820.6	205.4	1025.9	971.5	54.4	5.6

Between 2006 and 2015 total income increased by 24% (from £826.5 million to £1025.9 million). Total expenditure increased by 23% over the same period (£792.3 million to £971.5 million).

Apart from 2009 – 2011, income has exceeded expenditure, with a surplus of £54.4 million being reported in 2015.

Whilst figures for the Diocese in Europe are not collected through annual parochial returns and so aren't directly comparable, data provided from the Diocese showed the total income for the Diocese in Europe was £9.2 million in 2015. The total expenditure of the Diocese of Europe was £9.6 million in 2015.

Figure 1: Income & expenditure overview



Notes:

1. Unrestricted income refers to income that may be used by the PCC for general church expenses
2. Restricted income refers to income that may not be used for any purpose other than as specified by the donor
3. Total income includes unrestricted recurring & non-recurring income and restricted recurring & non-recurring income
4. Total expenditure includes both capital and regular expenditure (please see page 13) for full breakdown).

Giving

Table 2: Giving, (2007 – 2015)

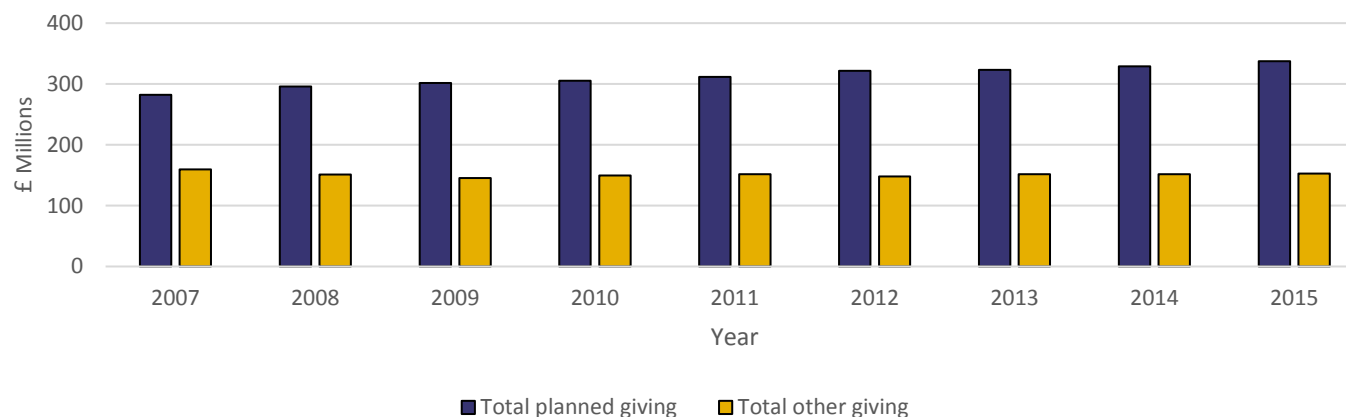
	Unrestricted total planned giving	Restricted total planned giving	Total planned giving ¹	Total planned givers	Weekly average total planned giving per total planned giver	Weekly average total planned giving per total electoral roll member ²	Other giving and collections at services ³	Total overall giving
Year	£ Million	£ Million	£ Million				£ Million	£ Million
2007	267.9	14.4	282.4	634,400	£8.56	£4.63	159.4	441.7
2008	282.2	13.6	295.8	628,100	£9.06	£4.89	151.2	447.0
2009	288.1	13.7	301.7	616,500	£9.41	£4.92	145.3	447.0
2010	292.0	13.4	305.5	605,000	£9.71	£4.86	149.5	454.9
2011	297.4	14.0	311.5	598,800	£10.00	£4.97	151.9	463.3
2012	306.6	15.2	321.8	589,600	£10.50	£5.21	148.1	469.9
2013	307.9	15.1	323.0	576,600	£10.77	£5.72	151.8	474.8
2014	313.3	15.8	329.2	564,100	£11.22	£6.06	151.6	480.8
2015	317.4	20.1	337.5	542,600	£11.96	£6.28	152.9	490.4

Between 2007 and 2015 total planned giving increased by 19% (from £282.4 million to £337.5 million). The number of total planned givers has been steadily declining since 2007. This means that although the number of givers has been falling, those who are giving are giving more.

During 2015, 44% of adults reported giving to a charitable cause in a typical month¹ with religious causes receiving the highest average donation during 2015².

The total direct giving for the Diocese in Europe in 2015 was £5.8 million, an average of £10.53 per week per electoral roll member.

Figure 2: Giving



Notes:

1. Total planned giving includes both Tax efficient planned giving and Other planned giving
2. Electoral Roll members are those who are entitled to have their names entered upon the roll of the parish who are lay members of the Church of England of either sex of sixteen years of age and over, who are baptised are resident in the parish or, if not resident, have habitually attended public worship in the parish during a period of six months prior to enrolment.
3. Other giving includes Collections at services, All other giving, All other non-recurring giving and All other giving (restricted & unrestricted).

Other planned giving was not collected prior to 2007 and therefore data from before this time has not been included.

1 National Council Voluntary Organisations (2015) *UK Civil Society Almanac* [online] [accessed 28 July 2017] available from <https://data.ncvo.org.uk/a/almanac15/introduction-2/>

2 Charities Aid Foundation (2015) *Experts in charities and giving* [online] [accessed 28 July 2017] available from <https://www.cafonline.org/about-us/publications/2015-publications/experts-in-charities-and-giving>

Adjusting for inflation: income, expenditure and total planned giving

Table 3: Adjusting for inflation: income, expenditure and total planned giving (2006 – 2015)

Year	Total income		Total expenditure		Total planned giving ²	
	Actual £ Millions	Real terms ¹ £ Millions	Actual £ Millions	Real terms £ Millions	Actual £ Millions	Real terms £ Millions
2006	826.5	1078.5	792.3	1033.9	-	-
2007	898.5	1124.2	838.3	1048.9	282.4	353.3
2008	925.1	1113.4	888.2	1068.9	295.8	355.9
2009	888.8	1075.1	901.5	1090.4	301.7	365.0
2010	896.6	1036.5	918.3	1061.6	305.5	353.1
2011	915.9	1006.7	929.7	1021.8	311.5	342.3
2012	929.0	989.4	928.7	989.2	321.8	342.7
2013	953.2	985.2	920.2	951.2	323.0	333.8
2014	989.2	998.9	947.8	957.1	329.2	332.4
2015	1025.9	1025.9	971.5	971.5	337.5	337.5

Overall real terms expenditure and planned giving have remained relatively stable since 2012, while real terms income saw a decline in 2013 but has since now increased.

It is important to note that givers would still need to increase their donations in order to keep pace with inflation. A giver giving £10 in 2006 would now need to give £13.46. If all givers' donations kept pace with inflation then total planned giving would be around £367 million instead of £337 million.

Figure 4: Income

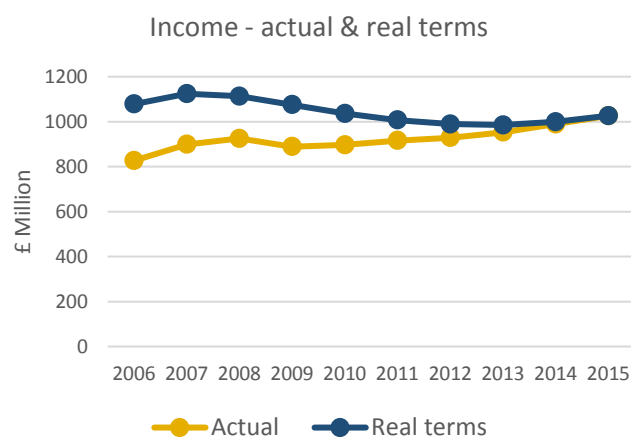


Figure 5: Expenditure

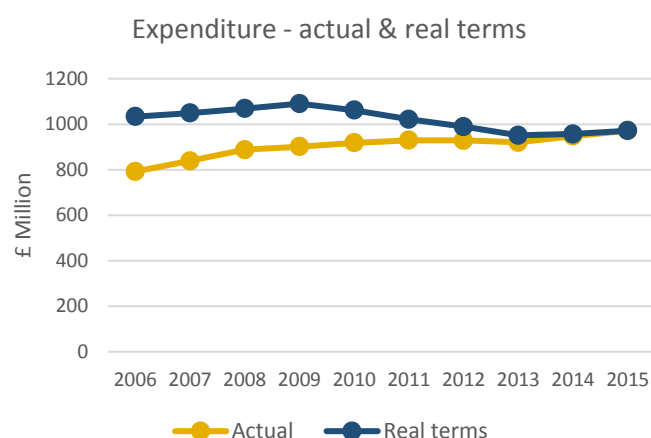
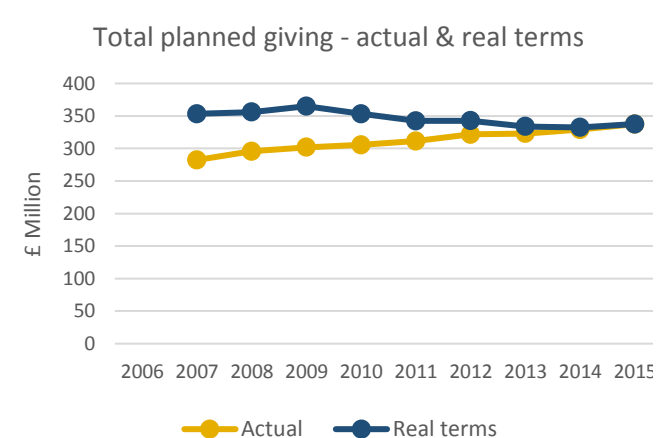


Figure 6: Total planned giving



Notes:

1. Real terms figures have been adjusted by the Retail Price Index (RPI) to reflect 2015 purchasing power
2. Other planned giving was not recorded prior to 2007 so it is not possible to include a total planned giving figure prior to 2007

Total income

Overall parish income has increased by £199 million or 24% since 2006. The amount received through planned giving (tax efficient planned giving and other planned giving) has continued to increase, with £337.5 million being reported for 2015. Although planned giving has increased, collections received during services has remained stable at £57million, suggesting that people are either choosing to give in a more planned way or perhaps visiting church less frequently.

Table 4: Total income¹ (2006 – 2015)

	Total planned giving ²	Gift aid recovered	Collections at services	Total other giving ³	Gross Fundraising	Dividends, interest, income from property	Gross Trading	Parochial Fees paid to the PCC	Other Income ⁴	Legacies (capital sum)	Total grants ⁵	Total income
Year	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million
2006	-	71.8	56.4	92.5	47.2	45.8	64.4	30.4	1.5	45.3	70.5	826.5
2007	282.4	78.9	58.3	101.1	51.8	52.3	70.6	30.5	42.3	45.7	80.9	898.5
2008	295.8	80.6	58.3	92.9	54.7	58.0	76.5	32.2	46.2	48.1	77.5	925.3
2009	301.7	82.4	55.9	89.4	54.9	34.1	81.0	32.8	40.8	42.7	68.8	888.7
2010	305.5	84.2	54.9	94.5	55.9	30.4	84.9	34.8	33.9	43.8	71.0	896.6
2011	311.5	82.8	56.7	95.2	59.4	32.8	90.1	34.5	36.6	44.2	69.2	915.9
2012	321.8	78.5	56.5	91.6	57.1	37.1	97.9	35.0	39.0	44.2	70.3	928.9
2013	323.0	79.9	55.3	96.5	58.3	37.8	98.0	40.5	42.4	49.5	72.1	953.2
2014	329.2	88.2	57.1	94.5	59.1	38.9	106.8	41.3	39.2	52.8	82.2	989.2
2015	337.5	91.1	57.2	95.7	61.6	38.6	112.2	44.2	44.6	55.1	88.0	1025.9

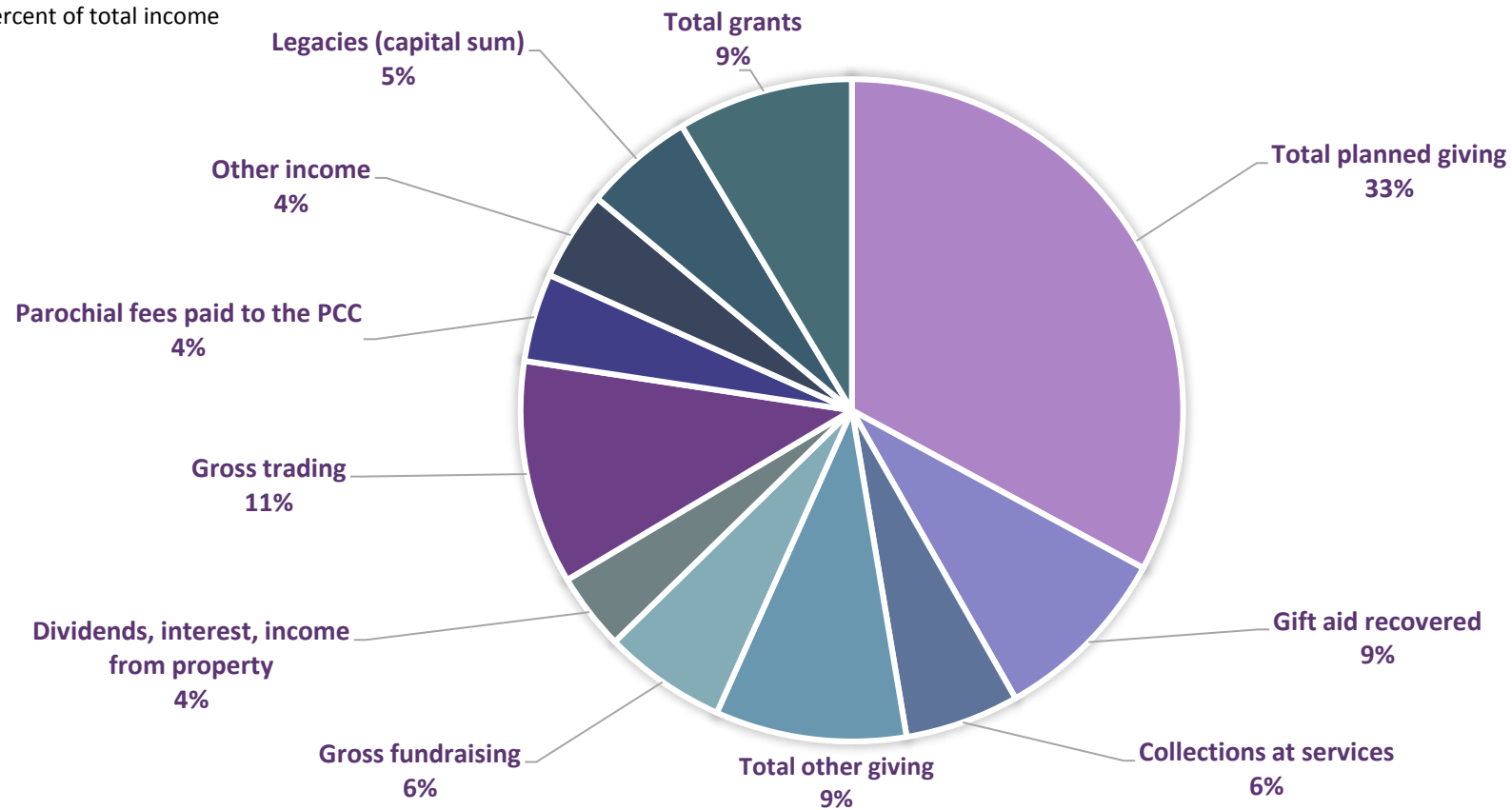
Notes:

1. Figures provided are actuals and are therefore not adjusted for inflation
2. Total planned giving includes tax efficient planned giving (unrestricted & restricted) and other planned giving (unrestricted & restricted)
3. Total other giving includes all other recurring giving (unrestricted & restricted), all other non-recurring giving (unrestricted & restricted) and all other giving (unrestricted & restricted)
4. Other income includes 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.
5. Total grants include recurring grants (unrestricted & restricted), one-off grants (unrestricted & restricted) and grants (unrestricted & restricted)

Percent of total income (2015)

There has been very little change in sources of parish income over the last decade. Total planned giving still remains the main source of income for parishes, accounting for a third of their overall income.

Figure 7: Percent of total income



Notes:

For definitions of the income streams displayed please see page 16.

Total expenditure – Regular and capital expenditure (2015)

Overall parish expenditure has increased by 23% since 2006 (£792 million to £972 million). There has been a slight increase in certain streams of regular expenditure during this time, including church utility bills, church running expenses and salaries and support costs, the cost of clergy expenses, trading and governance have remained stable. Over 1,200 parishes reported new building projects during 2015, giving a total new build spend of £48 million. Overall capital expenditure accounted for 18% of the total parish expenditure in 2015, this is unchanged from 2014.

Table 5: Total regular expenditure (2006 – 2015)

Year	Regular expenditure											Total regular expenditure
	Donations to charities (Charitable Giving)	Parish Share Paid	Clergy Expenses	Church Utility Bills	Church Running Expenses	Trading Costs	Mission Giving and Donations ¹	Salaries and Support Costs	Governance Costs ²	Fundraising Costs	Other Parish Costs ³	
	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million	£ Million
2006	46.5	278.2	38.5	-	117.0	43.7	-	48.2	-	8.3	-	582.7
2007	50.5	287.5	34.2	31.3	115.4	39.4	-	71.3	4.3	10.2	-	645.7
2008	51.7	298.1	32.6	34.6	117.9	43.1	14.1	79.3	4.2	10.3	-	687.4
2009	48.8	306.1	32.6	39.0	118.2	44.7	15.4	85.6	3.6	10.5	-	706.0
2010	48.8	308.7	32.1	40.0	121.3	44.7	16.3	88.6	3.6	11.8	-	717.9
2011	49.0	309.4	31.2	37.9	127.1	47.0	17.9	88.3	4.0	11.6	-	725.3
2012	46.2	313.5	33.2	41.3	134.9	49.1	19.0	89.6	3.8	12.5	-	743.0
2013	46.1	316.4	32.9	44.8	129.4	48.5	16.8	93.9	3.7	12.8	18.2	763.4
2014	46.2	321.3	33.8	41.9	129.9	46.0	20.6	99.9	4.1	12.3	21.9	778.0
2015	47.4	331.8	33.1	41.7	128.7	46.7	21.0	103.2	4.1	13.4	25.1	796.1

Table 6: Total capital expenditure (2006 – 2015)

Year	Capital expenditure				Total expenditure
	Major Church Repairs	Other Major Repairs	New Building Costs	Total capital expenditure	
	£ Million	£ Million	£ Million	£ Million	£ Million
2006	109.1	13.4	51.6	174.1	792.3
2007	104.4	15.6	64.2	184.1	838.3
2008	108.5	18.4	60.6	187.5	888.2
2009	116.1	18.7	51.7	186.4	901.5
2010	114.1	21.6	61.2	196.9	918.3
2011	113.7	20.2	67.5	201.4	929.7
2012	116.2	18.2	50.9	185.3	928.7
2013	101.1	16.4	39.3	156.9	920.2
2014	99.9	21.0	48.8	169.8	947.8
2015	106.7	21.1	47.6	175.3	971.5

Notes:

Regular expenditure is the total of ALL expenditure (includes donations to charities, parish share/quota, clergy expenses, church running costs, costs relating to trading, salaries and support costs) for the ordinary purposes of the PCC i.e. excluding only non-recurring items of capital expenditure and non-revenue items.

Capital expenditure includes major repairs, redecoration and new building work.

1. 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. Mission costs were not recorded until 2008. Figures for previous years are unavailable.

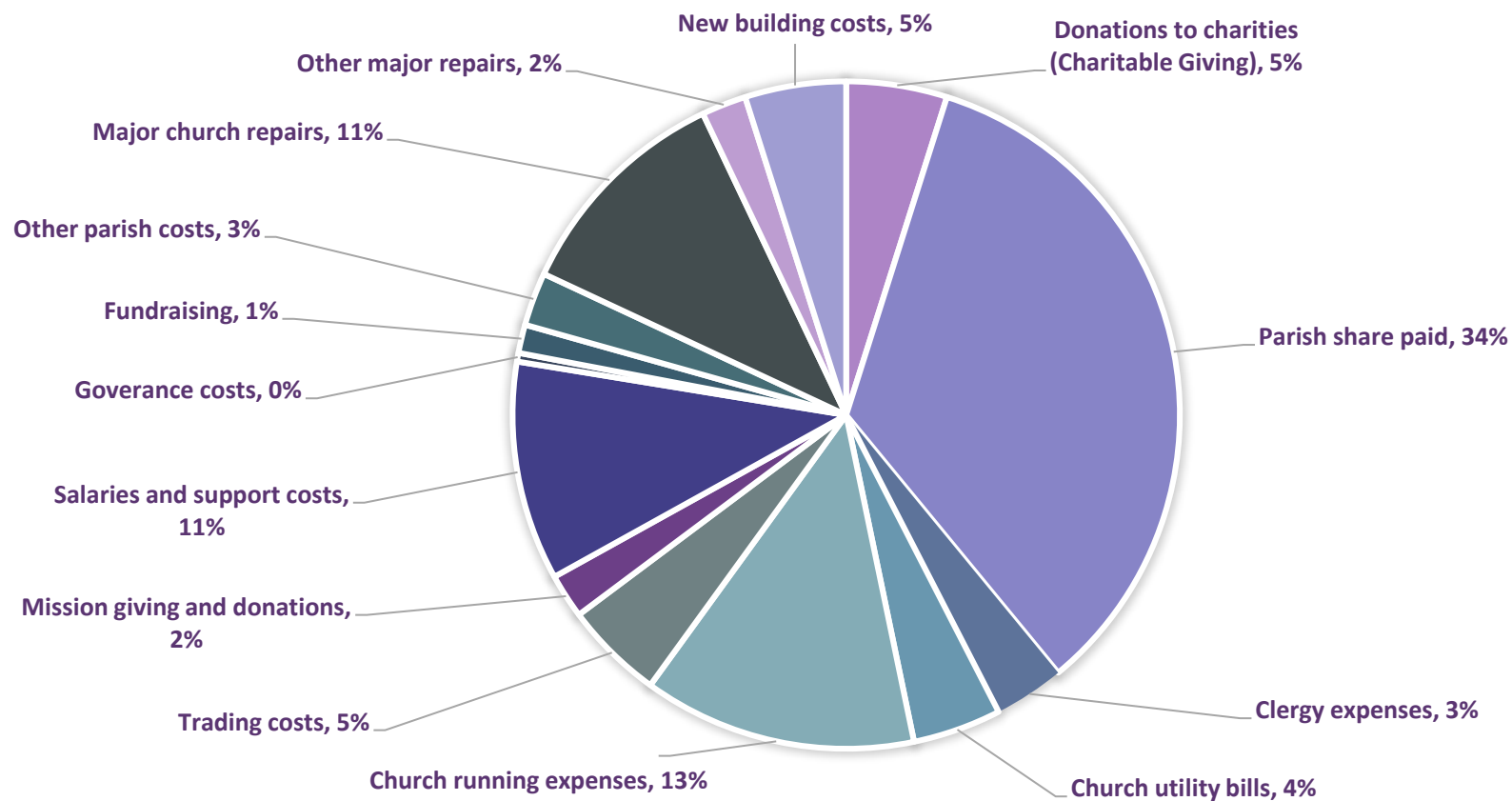
2. Governance costs were not recorded until 2007. Figures for previous years are unavailable.

3. Other parish costs include 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. Other parish costs were not collected prior to 2013 so therefore data have not been included.

Percent of total expenditure (2015)

The spending priorities for parishes have remained steady over the last decade. The largest source of parish expenditure is parish share which accounts for 34% (£332 million) of all expenditure, which is nearly the same amount of income received from total planned giving (£338 million).

Figure 8: Percent of total expenditure



Notes:

For definitions of the income streams displayed please see page 16.

Appendix



Return of Parish Finance

January to December 2015

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	Fundraising 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				27	Major repairs to the church building		
11	Statutory fees retained by the PCC (weddings, funerals etc)			28	Major repairs to church hall or other PCC property, including redecoration		
12	Gross income from trading (e.g. hall lettings, magazine, bookstall). NOT fundraising.			29	New building work to the church, church hall, clergy housing or other PCC property		
Other incoming resources				SUB-TOTAL of all expenditure items above:		£ -	£ -
13	Any other income/ receipts not already listed			26	Governance costs		
TOTAL INCOMING RESOURCES (FROM FINANCIAL STATEMENTS)				99	Other outgoing resources/ payments		
A	Unrestricted	£ -		D	Unrestricted	£ -	
B	Restricted	£ -		E	Restricted	£ -	
C	TOTAL	£ -		F	TOTAL	£ -	
PLANNED GIVERS AND LEGACIES				Cash and Investment Balances		UNRESTRICTED	RESTRICTED
14	Number of tax efficient planned givers			31	Cash and deposit balance as at 31/12/15		
15	Number of other planned givers			32	Investments as at 31/12/15		
16	Number of new legacies received			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				

- 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.
- 3 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 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
- 4 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-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]
- 6 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 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, 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 fundraising. 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 Fundraising income box above. Also include fees paid to a professional fund-raiser, 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).
 - 21
 - 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: including 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.