

## RECEIPTS / INCOMING RESOURCES

## Voluntary Income

- 101 Regular Tax-Efficient Planned giving:** Money given in weekly/monthly envelopes, through bankers' order, or by cheque, on a committed and regular basis, under Gift Aid.
- Please *exclude* one-off Gift Aid donations. Record these under Codes 103b, 105a, 105b or 203b as appropriate.
- 102 All tax recovered:** The amount of tax actually recovered from HM Revenue & Customs on all money given to the PCC under Gift Aid. Remember to split the total appropriately between the unrestricted and restricted fund donations.
- 103a Other Planned giving:** Money given in weekly/monthly envelopes, through bankers' order, or by cheque, on a committed and regular basis, that is not under Gift Aid.
- 103b 'One-off' Gift Aid donations, CAF and Sovereign giving:** One-off donations given in envelopes that have a Gift Aid declaration printed on them (e.g. from a visitor after a baptism), CAF (charity) vouchers and from Sovereign accounts.
- 103c Payroll:** All money received through Payroll Giving.
- 104 Collections of loose cash at services:** Income by cash or cheque from any service (Sunday, midweek, wedding, or funeral) and Sunday schools on which no tax is recovered.
- Record any special one-off collections for a specific purpose or charity (e.g. Harvest collection, or a disaster appeal) as *Restricted income*.
- 105a Gift Days:** All money received as part of a *Gift Day*, but only when it is a regular annual (or more frequent) feature of the church's financial life (e.g. at the patronal festival). Gift day donations given under Gift Aid, should be included here.
- A one-off Gift Day for a special project, like a fabric appeal that will be completed within 12 months should use Code 203b (Special Appeals).
  - If the Gift Day is used as part of a specific and focused fund raising programme (e.g. building repairs or a youth worker) spread over a number of years, many of the gifts will be part of ongoing pledges and are thus regular giving. Please treat these regular gifts as *restricted funds* and enter as tax-efficient giving (101), or other regular giving (103a).
- 105b Donations:** All one-off gifts from church boxes, wall safes, or donations from individuals. Also include one-off donations, not given in envelopes that have a Gift Aid declaration printed on them, but on which Gift Aid can be claimed.
- Please *exclude* from here income for special appeals (see Code 203b).
- 201a Recurring grants:** Grants received from any source, which are part of the regular income of the PCC. Many of these grants will be restricted funds.
- Local Authority grant to churchyard or ongoing costs of floodlighting church.
  - Trust fund grant towards salary of youth worker or centre manager.
- 201b Non – recurring grants:** One-off grants that are given for a specific purpose and not part of the regular income of the PCC. These grants will normally be restricted funds.
- English Heritage repair grant.
  - Trust fund grant towards refurbishment of Church Hall as Community Centre.
- 202 Legacy:** the capital sum of any legacy received by the church. Depending upon any restrictions defined within the donor's will, the legacy may be restricted funds.
- 203b Special Appeals:** Income received from an appeal to pay for one-off work/repairs, or other one-off special purpose, which will be completed within a 12 month period (e.g. major building work).
- For special after service collections (e.g. for famine relief), please use Code 104.
  - For income from a long term appeal, such as pledges over three years to a building programme, please refer to the second bullet point of Code 105a (Gift Days) above.

All income reported under Codes 203a, 401-404 and 500 must be stated as gross and any expenses incurred reported within the appropriate payments Code.

## Activities for Generating Funds

- 203a Fund raising events:** Money raised for the PCC's general or restricted funds, as appropriate, where the goods sold were donated to the church.
- Jumble sales, Car boot sales, Christmas and Summer fayres, Coffee mornings, etc.
  - Sales of mugs, tea towels, etc.
  - Sponsored events.
- 401b Bookstall:** Income from the sale of selling ancillary items whose primary purpose is raising funds rather than promoting faith.
- Secular books and magazines, Stationary, etc.
- 402b Income from the use of church buildings:** Where the letting is essentially a commercial or fund raising activity, rather than church sponsored or charitable letting. Minibus rental from "secular" lettings.
- Slimming World.
  - Local Councillors surgeries.
- 403b Church Magazine income:** Income from any secular advertising in the church magazine.
- 500 Non-charitable trading:** Fund raising where PCC funds were not put at risk.
- Webb Ivory type materials,
  - Photographs, paper weights, souvenirs, etc.

## Incoming Resources from Charitable (Church) Activities

- 401a Bookstall:** Income from the sale of materials that promote religious faith.
- Bibles and religious books, Bible reading notes,
  - Prayer cards, greeting cards and religious gifts, etc.
- 402a Income from the use of church buildings:** Income generated by church sponsored or related groups pursuing charitable purposes; income from church use of a PCC owned minibus.
- Hall rent or donations by Boys' Brigade, or Church Brownie pack.
  - Local authority contribution to rental for church run pensioners' lunch club.
- 403a Church Magazine income:** the gross income from magazine sales
- 404 Church Fees:** Fees paid to the PCC for weddings, funerals, etc.
- Do NOT include any money paid to the clergy or Diocese as *Assigned Fees*. Although all assigned fees should be recorded within the church cash book, they must not be included within the Church's published accounts *Receipts/Income*, or *Payments/Expenditure*.
  - Disbursements payable to a sexton, verger, organist, etc., from church fees, need not be included. If they are included, they must be reported as restricted funds.
  - *Sequestration Fund* income is restricted and must be entered gross in the restricted column.

## Investment Income

- 301 Interest and dividends:** Interest earned on Bank accounts, Building Society deposits (including any reclaimed tax on investment income) and funds held by the Central Board of Finance.
- Please be careful to enter interest from restricted funds in the restricted column.
- 302 Rent from PCC owned property:** Rent from land or buildings owned by the PCC (Not church hall).
- Rental of a PCC owned curate's house,
  - Please *exclude* the church hall income and place it under Codes 402a or 402b as appropriate.

## Other Incoming Resources

- 601 Insurance claims:** Any money received from an insurance claim (May be restricted funds).
- 602 Sale of fixed assets:** Sale of church chairs/pews, piano, minibus, land, etc.

PAYMENTS / RESOURCES EXPENDED

**Costs of Generating Funds**

**3000a Voluntary Income:** Costs related to generating *Voluntary Income* (Codes 101 to 202 and 203b).

- Fees paid to a professional fund-raiser.
- Stewardship/Regular Giving envelopes.
- Costs of a Christian Stewardship campaign.

**3000b Fund raising:** Costs related to fund raising through trading (Codes 203a and 401-500).

- Publicity costs including printing, postage, expenses, etc.
- Venue and/or equipment hire for an event, provision of food, etc.
- Costs of fayres, Car Boot sales, etc.

**Donations (Grants) to Other Charities**

**1001 Overseas mission societies:** Payments to recognised mission societies (CMS, USPG, etc.), other overseas missions and diocesan associations and missionary councils.

**1002 Christian relief and development agencies:** Payments to Christian organisations concerned primarily with relief (Christian Aid, Tearfund, etc.), and development aid agencies.

**1003 Home mission and other Church societies:** Payments to the Church Army, the Childrens' Society, Mothers' Union, CUF, etc.

**1004 Secular charities:** Payments to Oxfam, Help the Aged, Children in Need and any other secular based charity.

**Charitable (Church) Activities**

**2001 Parish Share:** This is the local Church's contribution to the cost of parish ministry in the Diocese.

**2002 Clergy working expenses:** Include all costs relating to the clergy undertaking their work of ministry.

- Telephone, postage, stationery.
- Car and public transport expenses, maintenance of robes and hospitality.
- Visiting/locum speakers (include clergy costs incurred during interregnum - Sequestration fund).
- Purchase of office equipment.
- 'Small scale' secretarial assistance to the clergy only, perhaps under honorarium.

**2003 Parsonage/Vicarage costs:** Include only those items paid for by the PCC.

- Repair and re-decorating costs.
- Water rates/water meter and council tax.

**2004 Assistant staff expenses:** Include costs, as for the incumbent, that are associated with assistant clergy, Church Army workers, lay pastoral staff and youth workers.

**2005a Church Utility Bills:** Cost of gas, electricity, oil and water for the church building.

**2005b Other Church Running Expenses:** Other church building running expenses, e.g. cleaning and insurance.

**2006 Church Maintenance:** Cost of minor repairs and routine maintenance to the church building. Also include organ/piano tuning, fire extinguisher maintenance, etc.

*Major church repairs (e.g. repointing the church tower, removal of dry rot, etc.) should be recorded as Major Capital Expenditure (Code 2012).*

**2007 Upkeep of Services:** Costs relating to the provision of public worship.

- Altar requisites such as wine, candles, wafers.
- Repair or replacement of service books, hymn books, choir robes.
- Paper and printing costs for service leaflets.
- Palm crosses, baptism candles, Advent wreath, etc.

- 2008 Upkeep of Churchyard:** All costs relating to the care of church grounds and graveyard.
- Do NOT include the salary of a sexton, this should be recorded within Salaries (Code 2016).
  - Do include routine maintenance, grass cutting, repairs to machinery.
  - Wages and contracts.
- 2009 Magazine and bookstall:**
- Cost of books, seasonal greeting cards, Bibles, etc.
  - Cost of printing the church magazine and other editorial costs.
- 2010 Hall running costs:** Include all costs directly related to the running of the church hall.
- Gas, electricity, oil, water, insurance.
  - Routine maintenance and repair costs.
  - Cleaning and wages of a cleaner.
- Major hall repairs (e.g. refitting kitchen, removal of dry rot, etc.) should be recorded as Major Capital Expenditure (Code 2013).*
- 2011 Other PCC property:** Include running costs for any other property owned by the PCC.
- Curate's house (as for Parsonage/Vicarage).
  - Garages (as for church Hall).
  - Minibus costs (fuel, insurance, etc.)
- Major repairs (e.g. refitting kitchen, etc.) should be recorded as Major Capital Expenditure (Code 2014).*
- 2016 Salaries, wages and honoraria:** Include wages or honoraria paid to assistant staff, youth/lay worker, organist, sexton, vergers or administrator only when they are *paid directly by the PCC* (include National Insurance where applicable).
- Disbursements payable to a sexton, vergers, organist, etc., from church fees (income Code 404), need not be included. If the income has been included, the respective expenditure is reported here.
  - Honoraria for a 'small scale' secretarial post used only by the clergy, should be entered under *Clergy working expenses* (Code 2002) above.
  - A Parish Administrator earning a significant salary should be recorded under Administration (Code 4000).
- 2017 Training and Mission costs:**
- Sunday School resources and support.
  - Parish training days and costs of lay training, including annual Readers Association fees.
  - House group and other resource materials, etc.
  - Costs relating to a Church day school and any other educational expenses.

## Major Capital Expenditure

- 2012 Major repairs and redecoration:** Cost of major repairs to church building that can not be classified as routine maintenance (net of VAT refund under listed places of worship scheme). Also include the cost of replacing major items and exterior re-decoration.
- 2013 Major repairs and redecoration:** Cost of major repairs to church hall (Code 2013) or other PCC property (Code 2014) that can not be classified as routine maintenance. Also include the cost of replacing major items and exterior re-decoration.
- 2014**
- 2015 New building work:** Expenditure on all new buildings and extensions. Include professional fees.

## Costs of Governance and Support

- 4000a Administration Costs:** Only include the costs for church administration.
- Computer equipment, leasing or purchasing a photocopier.
  - General printing, stationery, postage, bank charges, loan interest.
  - Employment costs of a Parish Administrator, including National Insurance (A "Vicar's secretary" should be recorded under Clergy working expenses, Code 2002, above).
- 4000b Governance Costs:** Costs of Governing the PCC, including those incurred in connection with the management of PCC's assets.
- Maintaining parish records, costs relating to PCC meetings and the APCM.
  - Legal fees, valuation fees, audit fees, trustee training fees.

