

30	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. 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	Planned giving [Combines previous RPF 1 and 2]	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. Otherwise 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 [Combines previous RPF 4 and 5]	Accruals Accounts: 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 https://www.gov.uk/claim-gift-aid/small-donations-scheme
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 [Combines previous RPF 8 and 8A]	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.
10	Dividends, interest, income from property etc.	Income should be stated gross, and any costs must be recorded separately as payments in RPF 17
	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	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 PLEASE NOTE BRIEF DETAILS IN BOX E	These may include monies from the sale of buildings or investments, insurance capitalised (property, investments, fixed assets etc.) should be noted where they exceed the 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)	Accruals Accounts: Proceeds from the sale or disposal of assets that have already been capitalised (property, investments, fixed assets etc.) should be noted where they exceed the book value of the asset sold or disposed of, i.e. where there has been a gain on disposal
B	Combined Total	churches in the benefice
		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 part of total receipts for a parish with included churches)
14	Number of planned givers [Combines previous RPF 15 and 16]	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.
16	Number of new legacies received in year	Each planned giver should only be counted ONCE. If more than one person is associated with a planned giving scheme, only ONE person should be counted [Combines previous RPF 14 and 15] A legacy should only be counted in the first year that money from it is received. Each legacy should only be counted once