ACCRUALS

APPENDIX 3E

For Office Use Only		
Received List		
5		
DN		
Accounts		
Third Party		
Employment		
Journal No.		
Date received		

Diocese
of
Arundel and Brighton

Arundel and Brighton Diocesan Trust
(Registered Charity No. 252878)

Parish:
Town:

Financial Return
Year ended 31 December 2014

Note:-

- Please complete to the nearest pound. No pence
- All bank accounts and funds must be included
- Please append additional sheets if required
- Please attach photocopies of year end bank statements for ALL accounts
- **Finance Co-ordinator Users - do not use this return**
- **Please return by the end of February**

Signed by:

Parish Priest: . . . . . .

Date: . . . . . .

Chairman of Finance Committee . . . . . .

ACCRUALS

DIOCESE OF ARUNDEL & BRIGHTON

FINANCIAL RETURN **YEAR ENDED 31ST DECEMBER 2014**

RECEIPTS

	GENERAL	£		RESTRICTED	£
1.	Offertory		21.	Collections	
2.	Donations		22.	Donations	
3.	Legacies		23.	Legacies	
4.	Tax Rebates		24.	Tax Rebates	
5.	Fundraising		25.	Fundraising	
6.	Remittances		26.	Remittances	
7.	Banking/Investments				
8.	Repository				
9.	Chaplaincies				
10.	Rents				
11.	Asset Sales				
12.	Parish/Diocesan Grants				
	TOTAL GENERAL			**TOTAL RESTRICTED**	

For Office Use Only	AI	
	AI	

For Office Use Only	AI	
	AI	

PAYMENTS

	GENERAL	£		RESTRICTED	£
1.	Personnel				
2.	Travel				
3.	Office				
4.	Establishment				
5.	Domestic				
6.	Banking				
7.	Repository				
8.	Property		21.	Property	
9.	Fund Raising Costs		22.	Fund Raising Costs	
10.	Projects/Equipment		23.	Projects/Equipment	
11.	Liturgical/Pastoral		24.	Liturgical/Pastoral	
12.	Schools		25.	Schools	
13.	Third Party Giving		26.	Third Party Giving	
	TOTAL GENERAL			**TOTAL RESTRICTED**	

For Office Use Only	AE	
	AE	
	TRANS	
	ACCUM	

For Office Use Only	AE	
	AE	
	TRANS	
	ACCUM	

DIOCESE OF ARUNDEL AND BRIGHTON

FINANCIAL RETURN YEAR ENDED 31ST DECEMBER 2014

SUMMARY OF INCOME & EXPENDITURE

		£
1.	General Income	
2.	Less: General Expenditure	
3.	Less: Transfer to Restricted Funds	
4.	**Surplus/(Deficit) for General Funds**	
1.	Restricted Income	
2.	Less: Restricted Expenditure	
3.	Add: Transfer from General Fund	
4.	**Surplus/(Deficit) for Restricted Funds**	

MOVEMENT OF FUNDS IN YEAR

	£
Opening cash and bank balance	
Surplus/(Deficit) - General Fund	
Surplus/(Deficit) - Restricted Funds	
Add: Loans received by parish	
Deduct: Loans repaid to others	
Add: Advances repaid to parish	
Deduct: Advances made to others	
Add: Decrease in Debtors	
Deduct: Increase in Debtors	
Add: Increase in Creditors	
Deduct: Decrease in Creditors	
Add: Investment sales	
Deduct: Investment purchases	
Deduct: Foundation Mass investments purchased	
Closing cash and bank balance	

BANK RECONCILIATION

Closing cash and bank balances in cash book	
Add: Cheques not yet presented	
Deduct: Paying-ins not yet credited	
Deduct: Closing cash-in-hand balance	
Closing bank balance – bank statement(s)	

Please attach photocopies of bank statements at year-end for ALL accounts.

ACCRUALS

DIOCESE OF ARUNDEL AND BRIGHTON

FINANCIAL RETURN **YEAR ENDED 31ST DECEMBER 2014**

TRIAL BALANCE AT YEAR END

Please enter figures for current and previous years, but not the difference.

Figures from previous year must agree with Finance Office printout. Please contact the Finance Office if you cannot agree these figures.

					For Office Use Only
	CURRENT YEAR		PREVIOUS YEAR		DIFFERENCE
	Debit £	Credit £	Debit £	Credit £	
A Cash and bank accounts **63401**					
B Debtors **63301**					
C Creditors **63501**					
D Advances to others **63350**					
E Loans from others **63550**					
F General Accumulated Funds					
G Restricted Accumulated Funds					
H Investments – purchased					
I Investments - Sales					
J Foundation Masses					
TOTALS					

A	Cash and Bank Balance - if overdrawn - credit.
B	Debtors - these must include the amounts shown as "due to the parish" on page 4.
C	Creditors - these must include the amounts shown as "owed by the parish" on page 4, including unpaid building works.
D	Advances to Others - total at year end.
E	Loans from Others - total at year end.
F & G	Accumulated Funds - usually credit but could be debit with a large bank overdraft/creditors.
H & I	Investments – aggregate purchases or sales since 01.01.96.
J	Foundation Masses – aggregate investments purchased since 01.01.96.

DIOCESE OF ARUNDEL AND BRIGHTON

FINANCIAL RETURN YEAR ENDED 31ST DECEMBER 2014

1. CREDITORS - AMOUNTS OWED BY THE PARISH AT 31 DECEMBER

Amounts collected on behalf of Bishop's collections, charities, etc but not yet paid over, and/or amounts owed to suppliers for goods/services provided by 31 December. Not building works or repairs – see note 6.

Name	Nature of expenditure	Amount owed at 31 December £
	TOTAL	

2. DEBTORS - AMOUNTS DUE TO THE PARISH AT 31 DECEMBER

Insurance claims outstanding (ie you have incurred the repair expenditure but you have not been reimbursed by the insurance company), or outstanding rents due, etc.

Name	Nature of income	Amount owed at 31 December £
	TOTAL	

3. LEGACIES

Please give details included in receipts Items 3 and 23 for all legacies - amounts and purpose. You should give an estimate of the value of any property bequest.

Name of donor	Purpose for which legacy is to be used	Amounts received during year £	Balance Outstanding £
TOTAL legacies received		£	£

Please append additional sheets if required

ACCRUALS

DIOCESE OF ARUNDEL AND BRIGHTON

FINANCIAL RETURN **YEAR ENDED 31ST DECEMBER 2014**

BALANCE SHEET TRANSACTIONS

4. ADVANCES AND LOANS IN YEAR Loans received - positive. Advances made - positive.
Loans repaid - negative. Advances repaid - negative.

Loans from parish/individuals		**Advances to others**	
Name	**Amount**	**Name**	**Amount**
Totals in Year			
Totals in previous year end			
Total at current year end			

5A. CAPITAL INVESTMENT FUNDS Purchases – positive; Sales – negative.

Purchases/Sales	**£**
Total	

5B. ANALYSIS OF RESTRICTED ACCUMULATED FUNDS
(If there are no restricted funds enter **"NIL")**

Restricted Funds are described in the Parish Administration Manual Section 3·12. Restricted donations or fundraising were given for specific purposes and not for the general purposes of a parish. Any unspent surplus is carried forward at year end into the Restricted Accumulated Fund. Please note that funds set aside from general funds, for property maintenance for example, are not restricted. They have a designated purpose and can be taken back into general funds. Restricted funds cannot be taken into general funds, and must be spent in compliance with the donor's intentions.

Description	**Amount**
Total	

Please append additional sheets if required

DIOCESE OF ARUNDEL AND BRIGHTON

FINANCIAL RETURN YEAR ENDED 31ST DECEMBER 2014

6. DETAILS OF MAJOR REPAIRS AND MAJOR CAPITAL WORKS

Details included within payment Items 8 and 21 Property, and 10 and 23 Projects/Equipment. Please show all works with estimated total cost greater than £10,000 started and/or finished by year end and classified as repairs or capital. **Repairs** include new windows, re-roofing, rewiring, redecorating, fabric repairs etc. **Capital** includes new buildings and alterations or extensions to existing structures. You may need to apportion works between the two categories. Under Capital please also list equipment purchased costing more than £5,000. **Please do not accrue balance to be paid into current year.**

Description of works and on which building	Paid in current year £	Estimated total cost of work £	Balance to be paid £
REPAIRS (from items 8 and 21)			
CAPITAL (from items 10 and 23)			

7. ALL PARISH EMPLOYEES ON PAYROLL (total cost should be less than payment item 1 Personnel)

JOB	Nos	Gross Amount Paid in Year Before Deductions	Employer's National Insurance	Employer's Pension	TOTAL Cost to Parish
Cleaner					
Cook					
Secretary					
Gardener					
Caretaker					
Handyman					
Pastoral Worker					
Totals					

Please append additional sheets if required

ACCRUALS

DIOCESE OF ARUNDEL AND BRIGHTON

FINANCIAL RETURN **YEAR ENDED 31ST DECEMBER 2014**

8. THIRD PARTY PAYMENTS

All payments must be included with a FULL analysis of general (13) and restricted (26) Third Party Giving. Restricted payments are either collections paid over to the beneficiary or discretionary grants paid out of restricted parish funds such as the Parish Charity Fund. Restricted collections include all collections remitted to the Diocese on the pink quarterly reminders and all other collections paid direct to the beneficiary eg SVP. Any parish "top-ups" are general grants. Restricted discretionary grants are only payments made to a beneficiary from such funds as "Parish Charity Fund" Grants paid from general funds eg through tithing should also be analysed over the various categories. **Please add other collections in the spaces provided, and do not overwrite existing descriptions. Extra sheets may be appended.**

BENEFICIARY	**General Grants (13)**	**Restricted Collections (26)**	**Restricted Discretionary Grants (26)**	**For Office Use only**
Diocesan Levies (Total)				
Clergy: Christmas & Easter Offerings, Mass Stipends, stole fees, Holy Souls, Jubilee/Leaving gifts				
Collections remitted to Diocese (total) on pink quarterly reminder				
Paid direct to beneficiary:- CAFOD				
APF				
Missions				
Sea Sunday				
Cabrini Children's Society				
U K Poor (poor, shelters, homeless charities etc)				
Lourdes Pilgrimage				
SVP				
U K Sick (sick, hospices, disabled, cancer care etc)				
Third World Poor or Sick (famine, poverty, sickness, poor overseas parishes, Diocese's, convents etc)				
St. Barnabas (Former Anglican Clergy)				
Bourne Trust for Prisoners				
Life				
Ecumenical				
Racial Justice				
Pax Christi				
TOTALS (As in Payments 13 and 26)				

Please append additional sheets if required