

ROMAN CATHOLIC DIOCESE OF LANCASTER

GUIDELINES FOR COMPLETING THE PARISH RETURN

In response to a number of queries from bookkeepers within the diocese these guidelines have been produced to provide assistance in completing the Annual Parish Return. If you have any further queries please do not hesitate to call Cath Whittaker on 01524 596059.

SECTION ONE

- I.3** Enter the total offertory in gift aid envelopes and standing orders. Do not include Christmas and Easter collections given to the Parish Priest, collections for the CATEW Levy or Sick and Retired Priests.
- I.4** Enter the total offertory in cash including cash in non-gift aid envelopes. Do not include Christmas and Easter collections donated to the Parish Priest, collections for the CATEW Levy or Sick and Retired Priests.
- I.5** Enter the total amount of special collections taken in envelopes. Include any Christmas & Easter collections donated to the Parish Priest, collections for the CATEW Levy, Sick and Retired Priests and any other collections kept within the Parish.
- I.6** Enter the total amount of special collections in cash. Include any Christmas & Easter collections donated to the Parish Priest, collections for the CATEW Levy, Sick and Retired Priests and any other collections kept within the Parish.

BOXES I.5 AND I.6 SHOULD EQUAL BOX 5.7. IF NOT PLEASE EXPLAIN THE DIFFERENCE IN SECTION FIVE.

- I.7** Enter wall box income.
- I.8 (a)** Enter all one-off/irregular amounts given as gifts or donations either for specific or unspecific purposes.
- I.8 (b)** Enter the total of any bequests or legacies and itemise in [Box 6.1](#)

I.9 to I.13
Enter the relevant amounts in the appropriate boxes.

I.14 No longer used

I.15 (a) to (d)
Enter any receipts from the diocese in the appropriate boxes, for any other income received from the diocese please give details in [I.15 \(d\)](#)

I.16 (a) Enter income from insurance claims.

I.16 (b) Enter income from sale of buildings, land or other property belonging to the Parish.

I.16 (c) Enter total gas and electricity refunds.

I.16(d) Enter any other income. Please give details in [Box 6.2](#).

I.16(e) Enter total income transferred from other Parish Bank accounts. This should agree with expenditure in supplementary return(s).

I.17 PLEASE CHECK THAT THE TOTAL IN [BOX I.17](#) BALANCES WITH THE TOTAL OF [BOXES I.3 TO I.16](#)
Transfer total in [Box I.17](#) total to SECTION EIGHT [Box 8.5](#).

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SECTION TWO

E.4 (a) Please enter the total of Special Collections paid out to the diocese or direct to other bodies. DO NOT include those retained in the parish. DO Include the CATEW Levy. THIS BOX SHOULD AGREE WITH [BOX 5.8](#)

E.4 (b) Enter the total of any gifts or donations made not included in [Box E.4 \(a\)](#)

E.5 (a) to E.5(c)

Enter clergy allowance, clergy travel and clergy NI in the appropriate boxes.

E.6 to E.11

Enter totals in the appropriate boxes.

E.12 Enter the total expenditure on property improvements, repairs and professional fees for individual projects of less than £5,000.

E.13 Enter total office costs.

E.14 (a) to E.14(c)

Enter net wages, NI and PAYE of all employees.

E.15 and E.16

Enter totals in the appropriate boxes.

E.17 Enter the amount of the diocesan levy only. DO NOT include the CATEW Levy.

E.18 (a) Enter the total repayments made to the diocesan loan.

E.18 (b) Enter the total expenditure transferred to other Parish Bank accounts. This should agree with income in supplementary return(s).

E.18 (c) Enter any amount invested in the Pooled Investment Fund between 6 April last year and 5 April this year.

E.19 (a) Enter the total of building projects costing individually more than £5,000 and please give details in [Box 6.3](#)

E.19 (b) Enter any other expenditure. Please give details in [Box 6.4](#)

E.20 PLEASE CHECK THAT THE TOTAL IN [Box E.20](#) BALANCES WITH THE TOTAL OF [Boxes E.4 TO E.19](#). Transfer total in [Box E.20](#) to SECTION EIGHT [Box 8.9](#)

SECTION THREE

SECTION THREE is an analysis of any restricted income and related expenditure which has already been included at SECTION ONE and SECTION TWO.

3.1 Enter any relevant income also included in [Box I.7, I.8\(a\), I.16\(d\)](#).

3.2 Enter any bequests or legacies also included in [Box I.8\(b\)](#)

3.3 Enter any relevant income also included in [Box I.12](#)

3.4 Enter totals of [Boxes 3.1, 3.2 and 3.3](#).

3.5 Enter the expenditure (which will be included in either one or all of [Boxes E.4\(b\), E.12, E.15, E.16, or E.19\(a\)](#)).

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3.6 Enter the difference between **Boxes 3.4** and **3.5**.

3.7 Enter the closing balance at 05 April this year.

3.8 Enter the sum of **Boxes 3.6** and **3.7**.

SECTION FOUR

4.1 and **4.2**

Enter the number of employees at the start and at the end of the year.

SECTION FIVE

SECTION FIVE is an analysis of special collection income and special collections paid out recorded in SECTIONS ONE and TWO respectively. The total for special collection received at **5.7** should equal the sum of **I5** and **I6**. Similarly, the total for Special Collections paid out at **5.8** should equal the total recorded at **E4(a)**.

There may be a difference between the amount of Special Collections received and the amount of special collections paid out, both for individual collections and in total, due to a delay in forwarding payments, the CATEW Levy and also collections kept within the Parish.

5.1 and **5.2** Special Collections received & forwarded to the diocese

Please itemise all special collections received at **5.1** and subsequently forwarded (paid out) to the diocese at **5.2**. There may be difference between amounts received and forwarded eg, the CATEW Levy.

5.3 and **5.4** Special Collections received & forwarded to other bodies

Please itemise all special collections received at **5.3** and subsequently forwarded direct to a third party body (e.g. CAFOD) at **5.4**. There may be difference between amounts received and forwarded due to timing of when payment made.

5.5 and **5.6** Any other Special Collections received eg, retained within the parish

Please itemise any other special collections received in **5.5** and identify where sent in **5.6**. If retained within the parish then enter £0.00 and "parish" in the column "where forwarded". If given to the Parish Priest please include amount in **5.6** and also **E.4(a)** and enter "PP" in the column "where forwarded".

5.7 Enter the total of **Boxes 5.1, 5.3** and **5.5**. THIS MUST AGREE WITH THE TOTAL OF **BOXES I.5** AND **I.6**. If there is a difference please give a brief explanation.

5.8 Enter the total of **Boxes 5.2, 5.4** and **5.6**. THIS MUST AGREE WITH **BOX E4(a)**. If there is a difference please give a brief explanation.

Please continue on a separate sheet if necessary.

SECTION SIX

6.1 Enter a breakdown of **Box I.8(b)**.

6.2 Enter a breakdown of **Box I.16(d)**.

6.3 Enter a breakdown of **Box E.19(a)**.

6.4 Enter a breakdown of **Box E.19(b)**.

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SECTION SEVEN

- 7.1** Enter the Main Parish Bank Account balance at 05 April this year. A separate supplementary return is required for any other bank accounts.
- 7.2** List any receipts recorded at 05 April this year but which had not been presented to the bank.
- 7.3** List all cheques recorded at 05 April this year but which had not cleared the bank.
- 7.4** Enter the sum of **Box 7.1** plus **Box 7.2** minus **Box 7.3**. Transfer the total at **Box 7.4** to SECTION EIGHT **Box 8.8**

SECTION EIGHT

- 8.1** Enter details and cost of work done or arranged to be done before 05 April this year but not paid for until after that date.
- 8.2** Please give details of the Main and all other Parish Accounts held at any time during the year. A separate supplementary return form is required for each account held in addition to the Main account, except for Mass accounts and School Governors' accounts.
- 8.3 and 8.4**
Do not alter the figures in these 2 boxes as they have been taken from last year's reconciled Parish return. If you do not agree with these figures please contact Cath Whittaker on 01524 596059.
- 8.5** Transfer amount from **Box I.17**.
- 8.6** Enter the sum of **Boxes 8.3, 8.4 and 8.5**.
- 8.7** Enter the amount of any cash held at 05 April this year.
- 8.8** Enter the reconciled bank balance from **Box 7.4**.
- 8.9** Transfer the amount from **Box E.20**.
- 8.10** Enter the sum of **Boxes 8.7, 8.8 and 8.9**.

IMPORTANT - PLEASE ENSURE THAT **BOX 8.6 AGREES WITH **BOX 8.10**.**

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CHRISTMAS AND EASTER OFFERINGS

If these are retained by the Parish Priest then no entries are required, unless paid into the parish bank account (see below).

If donated to the parish in whole or part by the Parish Priest then they must be included in Gifts and Donations at [1.8 \(a\)](#)

If paid into the Parish account and then paid out to the Parish Priest then include the amount received under Special Collections at [1.5/1.6](#) and include the amount paid out to the Parish Priest at [E4\(a\)](#), with the entries in Section Five.

GENERAL

ON COMPLETION PLEASE ENSURE THAT THE RETURNS HAVE BEEN SIGNED BY THE BOOKKEEPER, THE PARISH PRIEST AND THE INDEPENDENT EXAMINER.

PLEASE ENSURE THAT ALL THE COMPLETED INDEPENDENT EXAMINER PAPERS ARE RETURNED TO THE FINANCE OFFICE.

PLEASE COMPLETE A SUPPLEMENTARY RETURN FORM FOR ALL OTHER ACCOUNTS HELD WITHIN THE PARISH.

NOTE RETURN DATE FOR ALL RETURNS IS THE 2ND MONDAY IN JUNE.