

17	Costs of fundraising activities	Costs of fundraising events, which have contributed to the monies received in RPF9 above. Also include fees paid to a professional fundraiser, the costs of a stewardship campaign and the costs of supporting regular giving e.g. envelopes
18	Mission giving and donations	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	<b>Accruals Accounts:</b> Payment due for the year including arrears or prepayments
20	Salaries, wages and honoraria	Employments costs of assistant staff, youth worker, verger, administrator, sexton, organist and choir etc. Include NI/Pension costs where applicable
21	Clergy and staff expenses	Working expenses of the incumbent and assistant staff: e.g. telephone, postage, stationery, travel costs, secretarial assistance, office equipment, maintenance of robes, hospitality. Include costs relating to clergy/staff housing paid by the PCC (including where applicable repair costs, water rates, council tax, and redecoration)
22	Mission and evangelism costs	Costs of mission and evangelistic outreach, including courses and activities, but excluding staff salaries
23	Church running expenses [Combines previous RPF 23 and 26]	Insurance, routine maintenance, <b>Accruals Accounts:</b> Where equipment, IT or other fixed asset costs have been capitalised, depreciation is included in church running expenses cleaning, church office costs, upkeep of services, organ tuning etc. Also include governance costs, e.g. fees for audit or independent examination.
24	Church utility bills	Total costs of electricity, gas, oil, water etc
25	Costs of trading	Include the cost of trading activities that generated the monies received in RPF 12
27	Major repairs to the church building	Include repairs that are not routine and <b>Accruals Accounts:</b> Works integral to the fabric or structure of consecrated church property may be expensed as incurred. Where works project costs have been
28	Major repairs to church hall/other PCC property	internal and external decoration
29	New building work to the church, church hall, clergy housing or other PCC property.	New buildings, major alterations and extensions to church or other property, including professional fees
99	Other payments/expenditure not already listed <b>PLEASE NOTE BRIEF DETAILS IN BOX E</b>	These may include monies to purchase of buildings or investments, transfers to term deposits, loans repayments or contributions to other churches in the benefice to shared costs <b>Accruals Accounts:</b> Proceeds from the sale or disposal of assets that have already been capitalised (property, investments, fixed assets etc.) should be noted where their book value has not been realised, i.e. where there has been a loss on disposal
C	Payments/expenditure totals (from Financial Statements)	These will be the totals of the figures reported under the numbered payments/expenditure headings above. For accounts prepared under the <b>Receipts and Payments</b> basis, they should equal the "Total Payments" figures reported in the financial statements for Unrestricted and Restricted Funds (except where part of total receipts for a parish with included churches)
D	Combined Total	This will be the sum of the two totals reported in row C above. They will not usually be shown as a separate figure in the financial statements
31	Cash and deposit balances as at 31/12/20	<b>Accruals Accounts:</b> Adjust cash and deposit balances to account for (a) stock (net realisable value); (b) trade debtors and prepayments, and subtract (c) short-term liabilities, e.g trade creditors
32	Investments as at 31/12/20	Total Restricted and Unrestricted balances as at 31/12/20 for all investment assets, including shares, bonds, CBF funds, CCLA and long-term interest-bearing accounts. These should, where possible, be reported at market value as at that date. <b>Exclude investments held for Endowment Funds</b>
E	Additional comments	This box is to report (a) any exceptional circumstances (other than COVID 19) that may have led to unusual figures in this return; (b)detail of exceptional receipts/income from RPF 13; (b)detail of exceptional payments/expenditure from RPF 99