

PARISH OF ST. GEORGE, CAM

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER

2024

	<u>Notes</u>	<u>General Fund</u>	<u>Restricted Fund</u>	<u>Designated Fund</u>	<u>Endowment Fund</u>	<u>Total</u>	<u>2023</u>
		£	£			£	£
<u>Receipts</u>							
Incoming Resources	1	58,919.34	162.36	6,574.02	0.00	65,655.72	61,418.55
Other Voluntary Incoming Resources	2	15,053.01	0.00	5,563.59	0.00	20,616.60	1,421.16
Investments	3	5,052.39	278.27	41.42	0.00	5,372.08	3,313.55
Income from Charitable and ancillary trading	4	5,273.86	0.00	0.00	0.00	5,273.86	10,125.39
Other ordinary incoming resources	5	452.50	0.00	0.00	0.00	452.50	788.20
Total receipts		84,751.10	440.63	12,179.03	-	97,370.76	77,066.85
<u>Payments</u>							
Grants	6	732.00	-	-	-	732.00	1,044.91
Activities directly related to church work	7	10,452.50	1,214.69	9,923.78	-	21,590.97	23,712.47
Church activities and administration	8	58,911.75	-	13,026.10	--	71,937.85	56,944.50
Total payments		70,096.25	1,214.69	22,949.88	-	94,260.82	81,701.88
Surplus / (deficit)		14,654.85	(774.06)	(10,770.85)	0.00	3,109.94	(4,635.03)
<u>Transfers between Funds</u>	11						
<i>General to Designated</i>		<i>(82,072.00)</i>	<i>0.00</i>	<i>82,072.00</i>	<i>0.00</i>		
<i>Restricted to Designated</i>		<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>		
Total Transfers		(82,072.00)	0.00	82,072.00	0.00	0.00	0.00
Net Movement in Funds		(67,417.15)	(774.06)	71,301.15	0.00	3,109.94	(4,635.03)
Balances brought forward		83,359.31	7,727.23	10,833.51	5,000.00	106,920.05	111,555.08
Balances carried forward		15,942.16	6,953.17	82,134.66	5,000.00	110,029.99	106,920.05

These financial statements were approved by the committee on 13th March 2025

On behalf of the committee

..... Date

Ian Robinson, Treasurer.

..... Date

Rev. Fiona Crocker, Vicar

PARISH OF ST. GEORGE, CAM

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31ST DECEMBER

2024

1 Monetary Assets

	<u>General Fund</u>	<u>Restricted Fund</u>	<u>Designated Fund</u>	<u>Endowment Fund</u>	<u>Total</u>	<u>2023</u>
	£	£		£	£	£
Natwest Current Account	15925.49		1561.62		17487.11	9047.15
Central Board of Finance	0.00	6953.17	80573.04		87526.21	92859.38
Woodward Bequest				5000.00	5000.00	5000.00
Cash in Hand	16.67				16.67	13.52
	<u>15,942.16</u>	<u>6,953.17</u>	<u>82,134.66</u>	<u>5,000.00</u>	<u>110,029.99</u>	<u>106,920.05</u>

Represented by:

Balance Bfwd	83,359.31	7,727.23	10,833.51	5,000.00	106,920.05	111,555.08
Excess / Deficit to date	14,654.85	(774.06)	(10,770.85)	0.00	3,109.94	(4,635.03)
Transfer between funds	(82,072.00)	0.00	82,072.00	0.00	0.00	0.00
	<u>15,942.16</u>	<u>6,953.17</u>	<u>82,134.66</u>	<u>5,000.00</u>	<u>110,029.99</u>	<u>106,920.05</u>

Represented by Funds

Unrestricted Funds					15,942.16	83,359.31
Restricted Funds					6,953.17	7,727.23
Designated Funds					82,134.66	10,833.51
Endowment Funds					5,000.00	5,000.00
					<u>110,029.99</u>	<u>106,920.05</u>

2 Debtors 0.00

3 Creditors 33.61

4 Analysis Of Restricted Funds

	<u>At 31/12/23</u>	<u>Received During The Year</u>	<u>Fund Transfers for Year</u>	<u>Interest for Year</u>	<u>Paid During The Year</u>	<u>At 31/12/24</u>
	£	£			£	£
Restricted Funds						
Fabric	4,724.97	-		18.19		4,743.16
Bells	2,265.18	86.25			411.50	1,939.93
Ray Woodward Bequest - Restricted fund	737.08	76.11		260.08	803.19	270.08
Designated Funds						
Organ Fund	2,497.39		565.00		996.00	2,066.39
Churchyard Fund	94.77	10.00		41.42		146.19
Choir Fund	1,637.12		400.00		227.55	1,809.57
Pop-Up Café	5,245.60	3,454.63			8,700.23	-
Legacy Fund	-	76,107.00			3,000.00	73,107.00
Welcome To All	1,358.63	3,672.98	13,000.00		13,026.10	5,005.51
	<u>18,560.74</u>	<u>83,406.97</u>	<u>13,965.00</u>	<u>319.69</u>	<u>27,164.57</u>	<u>89,087.83</u>
Ray Woodward Bequest - Endowment fund	5,000.00					5,000.00
	<u>23,560.74</u>	<u>83,406.97</u>	<u>13,965.00</u>	<u>319.69</u>	<u>27,164.57</u>	<u>94,087.83</u>

PARISH OF ST. GEORGE. CAM

NOTES TO THE FINANCIAL STATEMENTS

	<u>Note</u>	<u>General Funds</u>	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>Endowment Funds</u>	<u>Total</u>	<u>2023</u>
		£	£		£	£	£
<u>Receipts</u>							
1. Receipts from donors							
Covenanted Giving		43,190.51			43,190.51		42,663.89
Envelopes		0.00			-		0.00
Plate		2,676.97			2,676.97		2,794.89
Tax Recovered		10,860.41	26.25		10,886.66		10,455.37
Collection - Weddings		60.00			60.00		284.30
Collection - Baptisms		198.20			198.20		172.49
Collection - Funerals / other		1,268.25			1,268.25		1,399.72
Donations		665.00	136.11	6,574.02	7,375.13		3,647.89
		58,919.34	162.36	6,574.02	65,655.72		61,418.55
2. Other Voluntary Receipts							
Fund Raising Income	9	53.01		563.59	616.60		172.16
Legacies		15,000.00		5,000.00	20,000.00		776.00
Grants Received		-	-		-		473.00
		15,053.01	0.00	5,563.59	0.00	20,616.60	1,421.16
3. Income from Investments							
Interest Received		5,052.39	278.27	41.42	0.00	5,372.08	3,313.55
4. Income from charities and ancillary trading							
Fees - Baptisms		0.00			0.00		0.00
" - Weddings		652.00			652.00		1111.00
" - Funerals, plaques etc.		3811.00			3811.00		7945.00
Flowers & Other		153.35			153.35		384.39
Magazine		170.00			170.00		45.00
Rent & Heating		487.51			487.51		640.00
		5,273.86	-	-	5,273.86		10,125.39
5. Other Sundry Income							
Sundry Income	10	452.50			452.50		788.20
Total Receipts		84,751.10	440.63	12,179.03	97,370.76	-	77,066.85
9 Fund Raising Income							
Ride & Stride		-			-		100.00
Concerts		-		417.39	417.39		0.00
Book Group		-			-		-
Advent Fayre		-			-		-
easyFundraising		53.01			53.01		72.16
History Talk				111.20	111.20		-
Sweet raffle				35.00	35.00		-
					-		-
Ecclesiastical 130		-			-		0.00
		53.01	-	563.59	--	616.60	172.16
10 Sundry Income							
Hardship Fund		210.50			210.50		159.50
Christian Aid		-			-		-
Food Bank		222.00			222.00		356.25
Embrace the Middle East		20.00			20.00		272.45
		452.50	0.00	0.00	0.00	452.50	788.20

PARISH OF ST. GEORGE, CAM

NOTES TO THE FINANCIAL STATEMENTS

	<u>Note</u>	<u>General Funds</u>	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>Endowment Funds</u>	<u>Total</u>	<u>2023</u>
		£	£		£	£	£
<u>Payments</u>							
6. Grants							
Charities - UK		712.00				712.00	716.25
Charities - Overseas		20.00				20.00	328.66
		<u>732.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>732.00</u>	<u>1,044.91</u>
7. Activities directly related to church work							
Ministry - car expenses		439.52				439.52	680.73
Ministry - Misc. expenses		38.57				38.57	148.09
Parish Office - Stationery & Postage		149.44				149.44	191.53
Parish Office - Telephone		133.00				133.00	353.09
Outreach - Magazine / website / AV		1,528.90		414.54		1,943.44	2,762.09
Outreach - Events / Sunday School		0.00	803.19	6,771.23		7,574.42	5,063.00
Outreach - Theologic		0.00				-	211.04
Running Costs - Energy		1,413.94		1,514.46		2,928.40	2,014.55
Running Costs - Insurance		3,429.66				3,429.66	3,244.01
Running Costs - Organ		0.00		996.00		996.00	180.00
Running Costs - General		1,233.73				1,233.73	1,140.56
Running Costs - Repairs		493.50				493.50	4,829.94
Running Costs - Clock / bells		392.00	411.50			803.50	358.40
Churchyard		584.28		-		584.28	1,475.83
Sacristy - wine, wafers, candles & oil		255.90				255.90	242.77
Sacristy - Organist		0.00				-	0.00
Sacristy - Choir / Music		133.00		227.55		360.55	496.41
Flowers		227.06				227.06	300.43
Sundry expenditure		0.00				-	20.00
		<u>10,452.50</u>	<u>1,214.69</u>	<u>9,923.78</u>		<u>21,590.97</u>	<u>23,712.47</u>
8 Church Activities and administration							
Parish Share		58,500.00				58,500.00	55,500.00
Admin - Salary		411.75				411.75	1,444.50
Major Restoration		-		13,026.10		13,026.10	-
		<u>58,911.75</u>	<u>0.00</u>	<u>13,026.10</u>	<u>--</u>	<u>71,937.85</u>	<u>56,944.50</u>
Total Payments		<u>70,096.25</u>	<u>1,214.69</u>	<u>22,949.88</u>		<u>94,260.82</u>	<u>- 81,701.88</u>
11 Transfers between Funds							
Organ Fund in lieu of organist fees		(565.00)		565.00		-	-
Choir Fund in lieu of fees		(400.00)		400.00		-	-
Current to Welcome To All		(10,000.00)		10,000.00			
Legacies to Legacy Fund		(71,107.00)		71,107.00			
General to Designated Total		<u>(82,072.00)</u>	<u>0.00</u>	<u>82,072.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
						-	-
Restricted to Designated						-	-
TOTAL		<u>(82,072.00)</u>	<u>-</u>	<u>82,072.00</u>	<u>-</u>	<u>-</u>	<u>-</u>

PARISH OF ST. GEORGE, CAM

DETAILS OF RESTRICTED & DESIGNATED FUNDS

2024		2024	
£	£	£	£
<u>Fabric Fund (Restricted)</u>		<u>Organ Fund (Designated)</u>	
Balance brought forward	4724.97	Balance brought forward	2497.39
<u>Receipts</u>		<u>Receipts</u>	
Interest Received	18.19	Interest Received	0.00
Other Income	0.00	Other Income	565.00
<u>Total Receipts</u>	<u>18.19</u>	<u>Total Receipts</u>	<u>565.00</u>
<u>Payments</u>	0.00	<u>Payments</u>	996.00
Balance carried forward	4743.16	Balance carried forward	2066.39
<u>Bell Fund (Restricted)</u>		<u>Churchyard (Designated)</u>	
Balance brought forward	2265.18	Balance brought forward	94.77
<u>Receipts</u>		<u>Receipts</u>	
Interest Received	0.00	Interest Received	41.42
Other Income	86.25	Other Income	10.00
<u>Total Receipts</u>	<u>86.25</u>	<u>Total Receipts</u>	<u>51.42</u>
<u>Payments</u>	411.50	<u>Payments</u>	0.00
Balance carried forward	1939.93	Balance carried forward	146.19
<u>Ray Woodward Bequest - Restricted Fund</u>		<u>Choir Fund (Designated)</u>	
Opening balance	737.08	Balance brought forward	1637.12
<u>Receipts</u>		<u>Receipts</u>	
Interest Received	260.08	Interest Received	0.00
Other Income	76.11	Other Income	400.00
<u>Total Receipts</u>	<u>336.19</u>	<u>Total Receipts</u>	<u>400.00</u>
<u>Payments</u>	803.19	<u>Payments</u>	227.55
Balance carried forward	270.08	Balance carried forward	1809.57
<u>Legacy Fund (designated)</u>		<u>Pop-Up Café (Designated)</u>	
Balance brought forward	0.00	Balance brought forward	5245.60
<u>Receipts</u>		<u>Receipts</u>	
Interest Received	0.00	Interest Received	0.00
Other Income	76107.00	Other Income	3454.63
<u>Total Receipts</u>	<u>76107.00</u>	<u>Total Receipts</u>	<u>3454.63</u>
<u>Payments</u>	3000.00	<u>Payments</u>	8700.23
Balance carried forward	73107.00	Balance carried forward	0.00
<u>Ray Woodward Bequest - Endowment Fund</u>		<u>Welcome To All (Designated)</u>	
Balance brought forward	5000.00	Balance brought forward	1358.63
Balance carried forward	5000.00	<u>Receipts</u>	
		Interest Received	0.00
		Other Income	16672.98
		<u>Total Receipts</u>	<u>16672.98</u>
		<u>Payments</u>	13026.10
		Balance carried forward	5005.51

PARISH OF ST. GEORGE, CAM

FOR THE YEAR ENDED 31ST DECEMBER

2024

TOTAL CBF DEPOSIT FUND ACCOUNT

			Receipts	Payments
Balance b/f			92,859.38	
Interest	January		1,245.31	
Interest	February	CB3007601-001	2.34	
Withdrawal	March			10,000.00
Interest	April		1,221.64	
Interest	May	CB3007601-001	2.34	
Interest	July		1,103.21	
Interest	August	CB3007601-001	2.34	
Interest	October		1,087.27	
Interest	November	CB3007601-001	2.38	
Interest				

<u>97,526.21</u>	<u>10,000.00</u>
------------------	------------------

Balance c/f 87,526.21

Independent Examiner's Report to the Members of St. George's PCC

I report on the accounts for the year ended 31st December 2024, which are set out in the attached pages.

Respective Responsibilities of the Trustees and the Independent Examiner

The charity's trustees consider that an audit is not required this year, under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. Examine the accounts under Section 145 of the 2011 Act;
2. Follow the procedures laid down in the General Directions given by the Charity Commissioners Section 145(5)(b) of the 2011 Act; and
3. State whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently, I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

1. Which gives me reasonable cause to believe that in any material aspect the requirements:
 - a) To keep accounting records in accordance with s.130 of the 2011 Act; or
 - b) To prepare accounts which accord with these accounting records

have not been met.

1. To which my opinion, attention should be drawn in order to enable a proper understanding of the accounts be reached.

.....
Rebecca Hudson FCCA

Date



Return of Parish Finance January to December 2024

Parish Name:
St. George, Upper Cam

If the form is NOT completed for the entire parish,
please list below the churches included:

Parish Code (6
digits): 160029

Deanery: Wotton

Diocese: Gloucester

30 Are your accounts Receipts and Payments [✓]

RECEIPTS/INCOME			UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	PAYMENTS/EXPENDITURE			UNRESTRICTED (nearest £)	RESTRICTED (nearest £)		
Voluntary giving					Costs of generating funds						
1	Tax efficient planned giving		43191	0	17	Costs of fundraising activities		0			
2	Other planned giving				Church activities						
3	Collections at services		4203	0	18	Mission giving and donations		732	0		
4	All other giving and voluntary receipts, including special appeals (recurring and one-off)		665	6710	19	Diocesan parish share contribution		58500			
6	Gift Aid recovered		10860	26	20	Salaries, wages and honoraria		412			
7	Legacies received (capital value)		15000	5000	21	Clergy and staff expenses		761			
8	Grants (include recurring and one-off)		0	0	Church expenses						
	Total voluntary giving		73919	11736	22	Mission and evangelism costs		1529	7989		
Activities for generating funds					23	Church running expenses (including governance)		6749	1635		
9	Fundraising activities (gross proceeds)		53	564	24	Church utility bills		1414	1514		
Income from investments					25	Costs of trading					
10	Dividends, interest, income from property etc.		5052	320	Major capital expenditure						
Church activities					27	Major repairs to the church building		0	13026		
11	Fees retained by PCC (weddings, funerals etc.)		4463	0	28	Major repairs to church hall/other PCC property including redecoration					
12	Trading activities (gross proceeds), NOT fundraising		811	0	29	New building work to the church, church hall, clergy housing or other PCC property.					
Other incoming resources					Other expenditure						
13	Other receipts/income not already listed	£	453	0	99	Other payments/expenditure not already listed					
Totals (from Financial Statements)			Unrestricted	Restricted	Totals (from Financial Statements)			Unrestricted	Restricted		
A	RECEIPTS/INCOME	£	84,751	£	12,620	C	PAYMENTS/EXPENDITURE	£	70,096	£	24,165
B	COMBINED TOTAL	£	97,371			D	COMBINED TOTAL	£	94,261		
PLANNED GIVERS AND LEGACIES					CASH AND INVESTMENT BALANCES			UNRESTRICTED	RESTRICTED		
14	Number of tax efficient planned givers		48		31	Cash and deposit balances as at 31/12/24	£	15,942	£	89,088	
15	Number of other planned givers		0		32	Investments as at 31/12/24			£	5,000	
16	Number of new legacies received in year		3								

Please refer to the accompanying notes to help clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided in *PCC Accountability*, 5th edn..

Name Ian Robinson

Date

14/02/25

Position Treasurer

Email or telephone imaxrobinson@btinternet.com

Looking back across 2024, were there any exceptional circumstances or significant changes that may have led to unusual figures? Please provide details in this box.

E 3 legacies this year.

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. Receipts and Payments (regarded as an easier form of annual accounting) is used by a majority of parishes with annual incomes under £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	Tax efficient planned giving	Money given regularly (e.g. weekly, monthly, quarterly) under Gift Aid through a standing order or the parish giving scheme, by envelope or by cheque. Figures should be net and tax recovered reported separately in RPF 6. Include gross amounts for money given through charity vouchers (e.g. CAF or Sovereign Giving) and payroll giving.
2	Other planned giving	Money given regularly (e.g. weekly, monthly, quarterly) without Gift Aid through standing order or the parish giving scheme, by envelope or by cheque.
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 collections that go directly to a charity and do not 'go through the PCC books', e.g. Christian Aid Week.
4	All other giving and voluntary receipts, including special appeals	Money given in church boxes and wall safes, at Gift Days, and through individual donations from givers. Include the proceeds of all special appeals (which are usually restricted), but also one-off Gift Days for general funds. Include gifts of shares at market value. [Combines previous RPF 4 and 5]
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 (less than £20) cash donations http://www.hmrc.gov.uk/charities/gasds/records.htm .
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. (Note that the legacy may have been included as an asset in last year's Statement of Assets and Liabilities). Any interest from legacy investments should be recorded as income from investments.
8	Grants	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. [Combines previous RPF 8 and 8A]
	Total voluntary giving	These will be the totals of the figures reported in the seven rows above.
9	Fundraising activities	Money raised from sponsored activities, jumble sales, fetes, and other activities where the primary purpose is fundraising. Income should be stated gross, and any costs must be recorded separately as payments in RPF 17.
10	Dividends, interest, income from property etc.	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	These may include monies from the sale of buildings or investments, insurance claims, transfers from term deposits, loans received or contributions from other churches in the benefice to shared costs.
A	Receipts/income totals (from Financial Statements)	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 just part of total receipts for a parish with included churches). For accounts prepared under the Accruals basis, they will usually equal the "Total income" figure reported in the Statement of Financial Activities (SOFA).
B	Combined Total	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.

14	Number of tax efficient planned givers	Each tax efficient planned giver should only be counted ONCE. If more than one person is associated with a Gift Aid donation, only ONE person should be counted.
15	Number of other planned givers	Each planned giver should only be counted ONCE. If more than one person is associated with a planned giving, only ONE person should be counted.
16	Number of new legacies received in year	A legacy should only be counted in the first year that money from it is received. Each legacy should only be counted once.
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	All payments made during the year, whether for current or previous years share.
20	Salaries, wages and honoraria	Payments to 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	Include insurance, costs of routine repairs and maintenance, costs of church office (including telephone), cleaning materials, churchyard maintenance, upkeep of services, organ tuning, worship materials, choir robes etc. Also include costs relating to the governance of the PCC, including any 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 RPF12
27	Major repairs to the church building	Include repairs that are not routine and internal and external decoration.
28	Major repairs to church hall/other PCC property	Include repairs that are not routine and internal and external decoration.
29	New building work to the church, church hall, clergy housing or other PCC property.	New building work: new buildings, major alterations and extensions to church or other PCC property and including all associated professional fees and expenses
99	Other payments/expenditure not already listed	These may include monies from the purchase of buildings or investments, transfers to term deposits, loans repayments or contributions to other churches in the benefice to shared costs.
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 Receipts and Payments basis, they should equal the "Total Payments" figures reported in the financial statements for Unrestricted and Restricted Funds (except where they form just part of total receipts for a parish with included churches). For accounts prepared under the Accruals basis, they will usually equal the "Total Expenditure" figure reported in the Statement of Financial Activities (SOFA).
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	Total Restricted and Unrestricted balances as at 31st December for all current and deposit accounts, plus cash in hand.
32	Investments	Total Restricted and Unrestricted balances as at 31st December 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. Exclude investments held for Endowment Funds.
E	Additonal comments	Looking back across the year, please provide details where there were any exceptional circumstances (e.g. an interregnum or building works) or significant changes that may have led to unusual figures in this return.