

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS, NORTH FERRIBY

England & Wales · Charity number 1130970

Details

Other names	ALL SAINTS' CHURCH PCC, NORTH FERRIBY
Status	Registered
Legal form	Previously excepted
Registered	2009-08-04
Register	View on the Charity Commission register

Contact

Address	All Saints Parish Hall 19 Church Road North Ferriby HU14 3DA
Phone	01482635758
Email	northferribychurch@hotmail.com
Website	www.northferribychurch.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Anglican Parish Church

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£121,869	£120,145	-	-
2023-12-31	£117,006	£112,638	-	-
2022-12-31	£117,241	£135,798	-	-
2021-12-31	£127,078	£137,377	-	-
2020-12-31	£76,975	£158,517	-	-

Trustees

Name	Role	Appointed
JAMES ROBERTSON INNES		2019-04-14
JENNIFER JOAN NICHOLSON		2025-06-03
John Dixon		2017-04-02
KAREN JEAN VAN der CRUYSSSEN		2025-06-03
Mary Jayne HALSALL		2025-06-03
NICHOLAS GARY DEAN		2026-05-17
Nigel Greenfield		2015-04-21
PAULINE ANN DAVIES		2026-06-02
PHILIP GOODYEAR		2026-05-17
REVEREND MATTHEW CHARLES BRAILSFORD		
RICHARD BIDDER		2026-05-17
SUSAN IDA HOGGARD		2026-06-02

Accounts

Charity registration number 1130970

**PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

LEGAL AND ADMINISTRATIVE INFORMATION

Members Of The Council

Revd M C Brailsford

Mr J Dixon

Mr N Greenfield

Mr P Greenfield

Mr J Innes

Mrs V Cook

Mr L Bartlett

Mrs P Davies

Mr N Dean

Mrs S Hoggard

Mrs N Ward

(Appointed 8 April 2024)

Mrs J Henderson

(Appointed 8 April 2024)

Charity number

1130970

Principal address

Parish Office

19 Church Road

North Ferriby

East Yorkshire

England

HU14 3DA

Independent examiner

Fawley Judge & Easton

1 Parliament Street

Hull

East Yorkshire

HU1 2AS

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

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PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Members of the Council present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) .

Objectives and activities

The overall responsibility of the PCC is to co-operate with the vicar in promoting in the parish the whole mission of the church. We seek to be a church in Ferriby for Ferriby, with gratitude to God for the privileges of being His people and with the purpose of declaring His excellences to our parish and beyond. The PCC is also responsible for the operation and maintenance of the Parish Hall and delegates these functions to the Parish Hall Management Committee.

There were 121 parishioners on the church electoral roll, with 64 adults regularly being the attendance level at Sunday services during the year. Services were also available online. We endeavour to be a church for all ages with several groups for the committed and enquirers meeting in the Parish Hall and local homes.

A prayer group (with 63 members) has been active on a messaging system.

The Members of the Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

- Addressed Safeguarding and Health and Safety monthly.
- Regularly updated financial reports.
- Made arrangements to pay the Free Will Offer through the national Ephesian Fud.
- Appointed Jack Gavin as Parish Assistant
- Agreed to work with others to pioneer, establish and secure, healthy, local Anglican Churches by becoming a ReNew Church.

The PCC met on 11 occasions with an average attendance of 9 members.

Safeguarding

The PCC is aware of its duty arising from the Safeguarding and Clergy Discipline Measure 2016. The Parish Safeguarding Policy was reviewed towards the end of the year and found to be in accordance with the guidelines issued by York Diocese.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The year returned an overall surplus of £1,914 (2023: surplus £4,193). Total income was slightly up on the prior year at £121,869 (2023: £117,006) with a higher level of donations and lettings income for the Parish Hall offsetting a reduction in parish fees for funerals. Expenditure increased to £120,145 (2023: £112,638) as a result of inflationary pressures on salaries, including the support given to Jack Gavin as Parish Assistant.

The PCC maintained the pledge for the Freewill Offering to the Diocese at a consistent rate of £46,548 in 2024, although this was paid via the Ephesian Fund.

The Diocese pays the salary of the vicar and his pension and provides the vicarage.

Turning to local and overseas mission, the PCC continued to support Wycliffe Bible Translators (£1,920), Hunsley Christian Youth Trust (£1,500) and OMF International (Adam Young) (£3,000).

Collections at weddings and funerals raised funds totalling £3,495 for the upkeep of the church, British Heart Foundation, McMillan Cancer, Parkinsons UK and the Alzheimer's Society.

The PCC last reviewed its financial controls in September 2013; does not have a policy on paying staff; and is not aware of any serious incidents during the year and hence there were no such , incidents that should have been brought to the attention of the Charity Commission but were not.

The PCC's policy on reserves is that cash balances should be sufficient to cover cash flow requirements, any anticipated shortfall in budgeted income and a provision for emergencies.

At the end of the year the unrestricted net assets were £90,414 and the restricted net assets were £214,178. The majority of the latter is the net book value of the Parish Hall. The PCC considers that the total of unrestricted reserves, which exceed three months' actual expenditure, are appropriate as a reserve.

Structure, governance and management

The Charity was established in accordance with the Church Representation Rules, and a constitution approved by the APCM on the 26th March 2007.

The Members of the Council who served during the year and up to the date of signature of the financial statements were:

Revd M C Brailsford

Mr J Dixon

Mr N Greenfield

Mrs A Palmer

(Resigned 8 April 2024)

Mr P Greenfield

Mr J Innes

Mrs V Cook

Mrs K Vandercruyssen

(Resigned 8 April 2024)

Mr L Bartlett

Mrs P Davies

Mr N Dean

Mrs S Hoggard

Mrs N Ward

(Appointed 8 April 2024)

Mrs J Henderson

(Appointed 8 April 2024)

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the electoral roll and stand for election to the PCC.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

At the APCM held on the 8 April 2024 the following were approved

Mr L Bartlett
Revd M C Brailsford
Mrs V Cook
Mrs P Davies
Mr N Dean
Mr J Dixon
Mrs J Henderson
Mrs N Ward
Mrs S Hoggard
Mr P Greenfield

At the Annual Meeting of parishioners held on the 8th April 2024 the following were elected as Church Wardens;

Mr J Innes
Mr N Greenfield

The PCC is the appointing body for two of the trustees of the Caroline Turner Charity.

Deanery Synod Representatives
Mr P Greenfield
Mr N Greenfield
Mrs V Cook

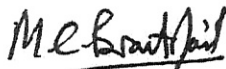
Secretary
Mrs P Davies
Treasurer
Mrs S Hoggard

The PCC is a corporate body established by the Church of England.

The PCC operates under the Parochial Church Council Powers Measure.

The PCC was registered by the Charity Commission on 4th August 2009, registration number 1130970

The Members' report was approved by the Board of Members Of The Council.



Revd M C Brailsford
Chairman

18 May 2025

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE COUNCIL OF PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

I report to the Members of the Council on my examination of the financial statements of Parochial Church Council All Saints, North Ferriby (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Members of the Council of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


James Wilkie
Fawley Judge & Easton
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

Dated: 18 May 2025

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	81,341	2,837	84,178	79,823	1,950	81,773
Charitable activities	4	6,938	-	6,938	10,489	-	10,489
Other trading activities	5	26,844	-	26,844	22,781	-	22,781
Investments	6	2,688	1,221	3,909	1,097	866	1,963
Total income		<u>117,811</u>	<u>4,058</u>	<u>121,869</u>	<u>114,190</u>	<u>2,816</u>	<u>117,006</u>
Expenditure on:							
Raising funds	7	20,665	-	20,665	16,812	-	16,812
Charitable activities	8	85,866	13,614	99,480	79,496	16,330	95,826
Total expenditure		<u>106,531</u>	<u>13,614</u>	<u>120,145</u>	<u>96,308</u>	<u>16,330</u>	<u>112,638</u>
Net gains/(losses) on investments	12	190	-	190	(175)	-	(175)
Net income/(expenditure)		<u>11,470</u>	<u>(9,556)</u>	<u>1,914</u>	<u>17,707</u>	<u>(13,514)</u>	<u>4,193</u>
Transfers between funds		-	-	-	5,760	(5,760)	-
Net movement in funds	9	<u>11,470</u>	<u>(9,556)</u>	<u>1,914</u>	<u>23,467</u>	<u>(19,274)</u>	<u>4,193</u>
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>78,944</u>	<u>223,734</u>	<u>302,678</u>	<u>55,477</u>	<u>243,008</u>	<u>298,485</u>
Fund balances at 31 December 2024		<u>90,414</u>	<u>214,178</u>	<u>304,592</u>	<u>78,944</u>	<u>223,734</u>	<u>302,678</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		171,331		181,405
Investments	15		7,465		7,275
			<u>178,796</u>		<u>188,680</u>
Current assets					
Debtors	16	5,341		6,626	
Cash at bank and in hand		128,873		154,051	
		<u>134,214</u>		<u>160,677</u>	
Creditors: amounts falling due within one year	17	(8,418)		(46,679)	
Net current assets			<u>125,796</u>		<u>113,998</u>
Total assets less current liabilities			<u>304,592</u>		<u>302,678</u>
Net assets excluding pension liability			<u>304,592</u>		<u>302,678</u>
The funds of the Charity					
Restricted income funds	18		214,178		223,734
Unrestricted funds			90,414		78,944
			<u>304,592</u>		<u>302,678</u>

The financial statements were approved by the Members of the Council on 18 May 2025


 Revd M C Brailsford
 Chairman

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Parochial Church Council All Saints, North Ferriby is a registered charity with the Charity Commissioners of England and Wales Nr: 1130970.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified if required to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Members of the Council have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Members of the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Members of the Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Parish Hall	at cost over 50 years
Parish Hall equipment	at cost over 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Members of the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	78,941	2,837	81,778	77,773	1,950	79,723
Grants	2,400	-	2,400	2,050	-	2,050
	<u>81,341</u>	<u>2,837</u>	<u>84,178</u>	<u>79,823</u>	<u>1,950</u>	<u>81,773</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Charitable activities

	Fees 2024 £	Parish magazine 2024 £	Total 2024 £	Fees 2023 £	Parish magazine 2023 £	Total 2023 £
Sale of goods	5,761	1,177	6,938	9,178	1,311	10,489

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Parish Hall	26,844	22,781

6 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	2,688	1,221	3,909	1,097	866	1,963

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Parish Hall	11,941	8,782
Staff costs	8,724	8,030
	20,665	16,812

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable activities	Ministry costs 2024 £	Church upkeep 2024 £	Parish admin 2024 £	Total 2024 £	Ministry costs 2023 £	Church upkeep 2023 £	Parish admin 2023 £	Total 2023 £
Staff costs	3,569	-	8,143	11,712	1,852	-	7,206	9,058
Depreciation and impairment	-	10,074	-	10,074	-	10,074	-	10,074
Activities undertaken directly	59,882	16,581	421	76,884	61,392	13,594	898	75,884
	63,451	26,655	8,564	98,670	63,244	23,668	8,104	95,016
Share of governance costs (see note)	810	-	-	810	810	-	-	810
	64,261	26,655	8,564	99,480	64,054	23,668	8,104	95,826
Analysis by fund								
Unrestricted funds	60,721	16,581	8,564	85,866	57,798	13,594	8,104	79,496
Restricted funds	3,540	10,074	-	13,614	6,256	10,074	-	16,330
	64,261	26,655	8,564	99,480	64,054	23,668	8,104	95,826

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	810	810
Depreciation of owned tangible fixed assets	10,074	10,074
	<u> </u>	<u> </u>

10 Members Of The Council

None of the Members of the Council (or any persons connected with them) received any remuneration during the year.

During 2024 Mrs S Hoggard was employed as the Parish Clerk at a salary of £8,143 (2023 - £7,206) and Mr L Bartlett is the church organist and fees received for the year of £2,812 (2023 £1,000).

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Parish	<u>2</u>	<u>2</u>
Employment costs	2024	2023
	£	£
Wages and salaries	<u>20,436</u>	<u>17,088</u>

There were no employees whose annual remuneration was more than £60,000.

12 Gains and losses on investments

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Gains/(losses) arising on:		
Revaluation of investments	<u>190</u>	<u>(175)</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets

	Parish Hall	Parish Hall equipment	Total
	£	£	£
Cost			
At 1 January 2024	402,972	8,664	411,636
At 31 December 2024	402,972	8,664	411,636
Depreciation and impairment			
At 1 January 2024	221,567	8,664	230,231
Depreciation charged in the year	10,074	-	10,074
At 31 December 2024	231,641	8,664	240,305
Carrying amount			
At 31 December 2024	171,331	-	171,331
At 31 December 2023	181,405	-	181,405

15 Fixed asset investments

	Listed investments £	
Cost or valuation		
At 1 January 2024		7,275
Valuation changes		190
At 31 December 2024		7,465
Carrying amount		
At 31 December 2024		7,465
At 31 December 2023		7,275
Listed investments included above:	2024	2023
	£	£
Listed investments carrying amount	7,465	7,275

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	2,005	3,550
Other debtors	3,336	3,076
	<u>5,341</u>	<u>6,626</u>

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,922	508
Accruals and deferred income	6,496	46,171
	<u>8,418</u>	<u>46,679</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023		Movement in funds		Transfers		Balance at 1 January 2024		Movement in funds		Balance at 31 December 2024	
	£	£	Incoming resource	Outgoing resource	£	£	£	£	Incoming resource	Outgoing resource	£	£
Disaster	629	1,465	1,465	-	-	2,094	695	(2,200)	589			
Fabric	20,189	485	485	(2,066)	4,239	22,847	1,550	-	24,397			
Parish Hall	191,479	-	-	(10,074)	-	181,405	-	(10,074)	171,331			
CCLA - Sandham, Staff, Bells	25,934	866	866	-	(9,999)	16,801	893	-	17,694			
Staff	2,679	-	-	(2,440)	-	239	-	(72)	167			
Adam Japan	2,098	-	-	(1,750)	-	348	920	(1,268)	-			
	<u>243,008</u>	<u>2,816</u>	<u>2,816</u>	<u>(16,330)</u>	<u>(5,760)</u>	<u>223,734</u>	<u>4,058</u>	<u>(13,614)</u>	<u>214,178</u>			

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	78,944	117,811	(106,531)	-	190	90,414
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	55,477	114,190	(96,308)	5,760	(175)	78,944

20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	-	171,331	171,331
Investments	7,465	-	7,465
Current assets/(liabilities)	82,949	42,847	125,796
	90,414	214,178	304,592
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	-	181,405	181,405
Investments	7,275	-	7,275
Current assets/(liabilities)	71,669	42,329	113,998
	78,944	223,734	302,678

Accounts

Charity registration number 1130970

**PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

LEGAL AND ADMINISTRATIVE INFORMATION

Members Of The Council	Revd M C Brailsford Mr J Dixon Mr N Greenfield Mrs A Palmer Mr P Greenfield Mr J Innes Mrs V Cook Mrs K Vandercruyssen Mr L Bartlett Mrs P Davies Mr N Dean Mrs S Hoggard	(Appointed 25 March 2023) (Appointed 25 March 2023) (Appointed 25 March 2023)
Charity number	1130970	
Principal address	Parish Office 19 Church Road North Ferriby East Yorkshire England HU14 3DA	
Independent examiner	Fawley Judge & Easton Chartered Certified Accountants 1 Parliament Street Hull East Yorkshire HU1 2AS	

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

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PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Members of the Council present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) .

Objectives and activities

The overall responsibility of the PCC is to co-operate with the vicar in promoting in the parish the whole mission of the church. We seek to be a church in Ferriby for Ferriby, with gratitude to God for the privileges of being His people and with the purpose of declaring His excellences to our parish and beyond. The PCC is also responsible for the operation and maintenance of the Parish Hall and delegates these functions to the Parish Hall Management Committee.

There were 126 parishioners on the church electoral roll, with 60 adults regularly being the attendance level at Sunday services during the year. Services were also available online. We endeavour to be a church for all ages with several groups for the committed and enquirers meeting in the Parish Hall and local homes.

A prayer group (with 55 members) has been active on a messaging system.

The Members of the Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

- Affirmed Church of England doctrine and teaching after General Synod discussions of Living in Love and Faith.
- Addressed Safeguarding and Health and Safety monthly.
- Agreed a small change to Sunday service patterns.
- Regularly updated financial reports and appointed a new Treasurer, Sue Hoggard
- Sent out Rev Adam Young to his new work with OMF in Japan

The PCC met on 11 occasions with an average attendance of 10 members.

Safeguarding

The PCC is aware of its duty arising from the Safeguarding and Clergy Discipline Measure 2016. The Parish Safeguarding Policy was reviewed towards the end of the year and found to be in accordance with the guidelines issued by York Diocese.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The year returned an overall surplus of £4,193 which was an improvement on the deficit of £18,996 in 2022. Total income was in line with the prior year at £117,006 (2022: £117,241) with a similar level of donations, parish fees and lettings income for the Parish Hall. Expenditure was curtailed to £112,638 (2022: £135,798). 2022 expenditure was higher than usual due to a number of one-off costs such as the investment in a new boiler.

The PCC maintained the pledge for the Freewill Offering to the Diocese at a consistent rate of £46,548 in 2023. The Diocese pays the salary of the vicar and his pension and provides the vicarage. Turning to local and overseas mission, the PCC continued to support Wycliffe Bible Translators (£3,275), Hunsley Christian Youth Trust (£2,500) and OMF International (Adam Young) (£1,750).

Collections at weddings and funerals raised funds totalling £6,944 for the upkeep of the church, the Stroke Association, Leukaemia UK, McMillan Cancer, Humber Rescue, Dove House, the National Railway Museum and the Cats Protection League

The PCC last reviewed its financial controls in September 2013; does not have a policy on paying staff; and is not aware of any serious incidents during the year and hence there were no such , incidents that should have been brought to the attention of the Charity Commission but were not.

The PCC's policy on reserves is that cash balances should be sufficient to cover cash flow requirements, any anticipated shortfall in budgeted income and a provision for emergencies.

At the end of the year the bank balances in unrestricted (general) and restricted accounts were £111,723 and £42,328 respectively; with creditors owed £46,679 from the general accounts.

Unrestricted reserves at 31 December 2023 were £78,944. The PCC considers that the total of these amounts, which exceed three months' actual expenditure, are appropriate as a reserve.

Structure, governance and management

The Charity was established in accordance with the Church Representation Rules, and a constitution approved by the APCM on the 26th March 2007.

The Members of the Council who served during the year and up to the date of signature of the financial statements were:

Revd M C Brailsford	
Mr H Crosland	(Resigned 26 March 2023)
Mrs G Crosland	(Resigned 26 March 2023)
Mr J Dixon	
Mr N Greenfield	
Mrs A Palmer	
Mrs N Ward	(Resigned 26 March 2023)
Mr P Greenfield	
Mr J Innes	
Mrs V Cook	
Mrs K Vandercruyssen	
Mr L Bartlett	
Rev A Young	(Resigned 18 June 2023)
Mrs P Davies	(Appointed 25 March 2023)
Mr N Dean	(Appointed 25 March 2023)
Mrs S Hoggard	(Appointed 25 March 2023)

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the electoral roll and stand for election to the PCC.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

At the APCM held on the 25 March 2023 the following were approve

Revd M C Brailsford
Mrs P Davies
Mr J Dixon
Mr N Dean
Mr N Greenfield
Mrs S Hoggard
Mrs A Palmer
Mr P Greenfield
Mr J Innes
Mrs V Cook
Mrs K Vandercruyssen
Mr L Bartlett
Rev A Young

The PCC is the appointing body for two of the trustees of the Caroline Turner Charity the APCM.

At the APCM held on the 26th March 2023 the following were approved

Church Wardens
Mrs A Palmer
Mr N Greenfield

Deanery Synod Representatives

Mrs A Palmer
Mr N Greenfield
Mrs V Cook

Secretary

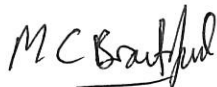
Mrs A Palmer
Treasurer
Mrs S Hoggard

The PCC is a corporate body established by the Church of England.

The PCC operates under the Parochial Church Council Powers Measure.

The PCC was registered by the Charity Commission on 4th August 2009, registration number 1130970

The Members' report was approved by the Board of Members Of The Council.



Revd M C Brailsford
Chairman

28 April 2024

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE COUNCIL OF PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

I report to the Members of the Council on my examination of the financial statements of Parochial Church Council All Saints, North Ferriby (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Members of the Council of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



James Wilkie
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

Dated: 28 April 2024

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	79,823	1,950	81,773	65,583	16,681	82,264
Charitable activities	4	10,489	-	10,489	13,205	-	13,205
Other trading activities	5	22,781	-	22,781	21,007	-	21,007
Investments	6	1,097	866	1,963	720	45	765
Total income		<u>114,190</u>	<u>2,816</u>	<u>117,006</u>	<u>100,515</u>	<u>16,726</u>	<u>117,241</u>
Expenditure on:							
Raising funds	7	16,812	-	16,812	18,073	-	18,073
Charitable activities	8	79,496	16,330	95,826	82,594	35,131	117,725
Total expenditure		<u>96,308</u>	<u>16,330</u>	<u>112,638</u>	<u>100,667</u>	<u>35,131</u>	<u>135,798</u>
Net gains/(losses) on investments	11	(175)	-	(175)	(439)	-	(439)
Net incoming/(outgoing) resources before transfers		17,707	(13,514)	4,193	(591)	(18,405)	(18,996)
Gross transfers between funds		5,760	(5,760)	-	45	(45)	-
Net income/(expenditure) for the year/ Net movement in funds		23,467	(19,274)	4,193	(546)	(18,450)	(18,996)
Fund balances at 1 January 2023		55,477	243,008	298,485	56,023	261,458	317,481
Fund balances at 31 December 2023		<u>78,944</u>	<u>223,734</u>	<u>302,678</u>	<u>55,477</u>	<u>243,008</u>	<u>298,485</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		181,405		191,479
Investments	14		7,275		7,451
			<u>188,680</u>		<u>198,930</u>
Current assets					
Debtors	15	6,626		6,096	
Cash at bank and in hand		154,051		102,423	
		<u>160,677</u>		<u>108,519</u>	
Creditors: amounts falling due within one year	16	<u>(46,679)</u>		<u>(8,964)</u>	
Net current assets			<u>113,998</u>		<u>99,555</u>
Total assets less current liabilities			<u>302,678</u>		<u>298,485</u>
Income funds					
Restricted funds	17		223,734		243,008
Unrestricted funds			78,944		55,477
			<u>302,678</u>		<u>298,485</u>

The financial statements were approved by the Members Of The Council on 28 April 2024



Revd M C Brailsford
Trustee

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Parochial Church Council All Saints, North Ferriby is a registered charity with the Charity Commissioners of England and Wales Nr: 1130970.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified if required to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Members of the Council have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Members of the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Members of the Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Parish Hall	at cost over 50 years
Parish Hall equipment	at cost over 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Members of the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	77,773	1,950	1,950	79,723	63,583	16,681	80,264					
Grants	2,050	-	-	2,050	2,000	-	2,000					
	<u>79,823</u>	<u>1,950</u>	<u>1,950</u>	<u>81,773</u>	<u>65,583</u>	<u>16,681</u>	<u>82,264</u>					

4 Charitable activities

	Fees		Parish magazine		Total		Church upkeep		Fees		Parish magazine		Total	
	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Sales within charitable activities	9,178	1,311	1,311	10,489	1,600	10,931	674							
	<u>9,178</u>	<u>1,311</u>	<u>1,311</u>	<u>10,489</u>	<u>1,600</u>	<u>10,931</u>	<u>674</u>							

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Parish Hall and Magazine	22,781	21,007

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Investments	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Interest receivable	1,097	866	1,963	720	45	765
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Trading costs</u>		
Parish Hall	16,812	18,073
	<u>16,812</u>	<u>18,073</u>
	<u><u>16,812</u></u>	<u><u>18,073</u></u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities	2023		2022		2023		2022	
	Ministry costs	Church upkeep	Parish admin	Total	Ministry costs	Church upkeep	Parish admin	Total
	£	£	£	£	£	£	£	£
Staff costs	-	-	7,206	7,206	-	-	7,504	7,504
Depreciation and impairment	-	10,074	-	10,074	10,075	10,075	-	10,075
Activities undertaken directly	63,244	13,594	898	77,736	13,296	13,296	4,237	99,366
	63,244	23,668	8,104	95,016	23,371	23,371	11,741	116,945
Share of governance costs (see note)	810	-	-	810	-	-	-	780
	64,054	23,668	8,104	95,826	23,371	23,371	11,741	117,725
Analysis by fund								
Unrestricted funds	57,798	13,594	8,104	79,496	13,296	13,296	8,664	82,594
Restricted funds	6,256	10,074	-	16,330	21,979	10,075	3,077	35,131
	64,054	23,668	8,104	95,826	23,371	23,371	11,741	117,725

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Members Of The Council

None of the Members of the Council (or any persons connected with them) received any remuneration during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Parish administration	1	1

Employment costs

	2023 £	2022 £
Wages and salaries	7,206	7,504

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gain/(loss) on sale of investments	(175)	(439)

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Tangible fixed assets	Parish Hall £	Parish Hall equipment £	Total £
Cost			
At 1 January 2023	402,972	8,664	411,636
At 31 December 2023	<u>402,972</u>	<u>8,664</u>	<u>411,636</u>
Depreciation and impairment			
At 1 January 2023	221,567	8,664	230,231
At 31 December 2023	<u>221,567</u>	<u>8,664</u>	<u>230,231</u>
Carrying amount			
At 31 December 2023	<u>181,405</u>	-	<u>181,405</u>
At 31 December 2022	<u>191,479</u>	-	<u>191,479</u>
14 Fixed asset investments			Listed investments £
Cost or valuation			
At 1 January 2023			7,451
Valuation changes			(176)
At 31 December 2023			<u>7,275</u>
Carrying amount			
At 31 December 2023			<u>7,275</u>
At 31 December 2022			<u>7,451</u>
		2023	2022
		£	£
Listed investments carrying amount		<u>7,275</u>	<u>7,451</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	3,550	-
Other debtors	3,076	6,096
	<u>6,626</u>	<u>6,096</u>
	<u><u>6,626</u></u>	<u><u>6,096</u></u>
16 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	508	2,558
Accruals and deferred income	46,171	6,406
	<u>46,679</u>	<u>8,964</u>
	<u><u>46,679</u></u>	<u><u>8,964</u></u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022		Movement in funds		Balance at 1 January 2023		Movement in funds		Balance at 31 December 2023	
	£	£	Incoming resource	Outgoing resource	Transfers	£	Incoming resource	Outgoing resource	Transfers	£
Music and Bells	164	-	-	-	(164)	-	-	-	-	-
Churchyard	167	-	-	-	(167)	-	-	-	-	-
Disaster	581	984	984	(936)	-	629	1,465	-	-	2,094
Fabric	21,312	11,037	11,037	(12,543)	383	20,189	485	(2,066)	4,239	22,847
Sundry	97	-	-	-	(97)	-	-	-	-	-
Parish Hall	201,554	-	-	(10,075)	-	191,479	-	(10,074)	-	181,405
CCLA - Sandham, Staff, Bells	25,934	-	-	-	-	25,934	866	-	(9,999)	16,801
Parish Mission	1,377	67	67	(1,444)	-	-	-	-	-	239
Staff	7,795	1,940	1,940	(7,056)	-	2,679	-	(2,440)	-	-
Mission	2,477	600	600	(3,077)	-	-	-	-	-	348
Adam Japan	-	2,098	2,098	-	-	2,098	-	(1,750)	-	-
	<u>261,458</u>	<u>16,726</u>	<u>16,726</u>	<u>(35,131)</u>	<u>(45)</u>	<u>243,008</u>	<u>2,816</u>	<u>(16,330)</u>	<u>(5,760)</u>	<u>223,734</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:						
Tangible assets	-	181,405	181,405	-	191,479	191,479
Investments	7,275	-	7,275	7,451	-	7,451
Current assets/(liabilities)	71,669	42,329	113,998	48,026	51,529	99,555
	<u>78,944</u>	<u>223,734</u>	<u>302,678</u>	<u>55,477</u>	<u>243,008</u>	<u>298,485</u>

19 Related party transactions

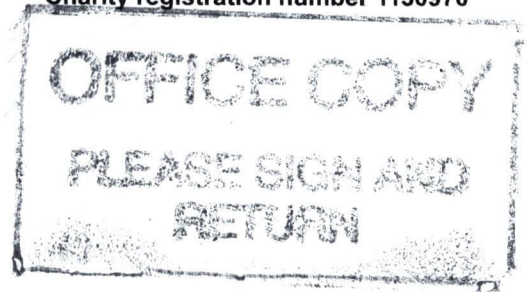
Our organist/music coordinator of many years, Mr L Bartlett, continues to receive remuneration for playing at services and also Rev A Young who is part of the ministry team and Mrs S Hoggard who serves as the administrator.

A Conflict of Interests policy has been adopted as a result.

None of the other Members of the Council (or any persons connected with them) received any remuneration during the year.

Accounts

Charity registration number 1130970



**PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

LEGAL AND ADMINISTRATIVE INFORMATION

Members Of The Council

Revd M C Brailsford
Mr H Crosland
Mrs G Crosland
Mr J Dixon
Mr N Greenfield
Mrs A Palmer
Mrs N Ward
Mr P Greenfield
Mr J Innes
Mrs V Cook
Mrs K Vandercruyssen
Mr L Bartlett
Rev A Young

Charity number

1130970

Principal address

Parish Office
19 Church Road
North Ferriby
East Yorkshire
England
HU14 3DA

Independent examiner

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

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PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Members of the Council present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) .

Objectives and activities

The overall responsibility of the PCC is to co-operate with the vicar in promoting in the parish the whole mission of the church.

We seek to be a church in Ferriby for Ferriby, with gratitude to God for the privileges of being His people and with the purpose of declaring His excellences to our parish and beyond.

The PCC is also responsible for the operation and maintenance of the Parish Hall and delegates these functions to the Parish Hall Management Committee.

Church attendance There were 119 parishioners on the church electoral roll, with 50 to 65 regularly being the attendance level at Sunday services during the year. Services were also available online. We endeavor to be a church for all ages with several groups for the committed and enquirers meeting in the Parish Hall and local homes. A prayer group (with 62 members) has been active on a messaging system.

The Members of the Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The PCC met on 11 occasions with an average attendance of 10 members.

During that time, we have discussed and been informed about:-

A Quinquennial inspection was completed. No urgent works were identified.

Safeguarding and Health and Safety Policies are addressed every month and an updated H&S policy has been written. A new Safeguarding Officer has been appointed.

Our financial reports have been regularly updated. The impact of the pandemic and the cost of fabric work on the church in 2021 is still being felt.

The role of technology in the church has been widely investigated and discussed. Advancements are being made.

Safeguarding

The PCC is aware of its duty arising from the Safeguarding and Clergy Discipline Measure 2016. The Parish Safeguarding Policy was reviewed towards the end of the year and found to be in accordance with the guidelines issued by York Diocese.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

This has been a third difficult year when income from donations, fees and Hall hiring charges remained lower than pre-pandemic levels.

The PCC decided to meet its financial commitments which necessitated further spending from reserves in addition to spending from reserves the previous year.

The PCC paid all the Freewill Offering promised to the Diocese £46,548 during the year. The Diocese pays the salary of the vicar and his pension and provides the vicarage.

Turning to local and overseas mission, donations of £2,698 were raised for Wycliffe Bible Translators, Hunsley Christian Youth Trust and Adam Japan (OMF).

Collections at the small number of weddings and funerals raised funds totaling £3,107 for the upkeep of the church, Mc Millan Cancer, RNLI, Cancer Research, Blood Cancer UK, Dove House, British Heart Foundation and NSPCC.

The PCC last reviewed its financial controls in September 2013; does not have a policy on paying staff; and is not aware of any serious incidents during the year and hence there were no such incidents that should have been brought to the attention of the Charity Commission but were not.

The PCC's policy on reserves is that cash balances should be sufficient to cover cash flow requirements, any anticipated shortfall in budgeted income and a provision for emergencies.

At the end of the year the bank balances in unrestricted (general) and restricted accounts were £55,132 and £47,291 respectively; with the monthly expenditure in 2022 from these funds being £5,139 and £755 respectively. Unrestricted reserves at 31 December 2022 was £55,477

The PCC considers that the total of these amounts, which exceed three months' actual expenditure, are appropriate as a reserve.

Structure, governance and management

The Charity was established in accordance with the Church Representation Rules, and a constitution approved by the APCM on the 26th March 2007.

The Members of the Council who served during the year and up to the date of signature of the financial statements were:

Revd M C Brailsford
Mr H Crosland
Mrs G Crosland
Mr J Dixon
Mr N Greenfield
Mrs A Palmer
Mrs N Ward
Mr P Greenfield
Mr J Innes
Mrs V Cook
Mrs K Vandercruyssen
Mr L Bartlett
Rev A Young

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the electoral roll and stand for election to the PCC.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

At the APCM held on the 3 April 2022 the following were approved

Church Wardens

Mrs A Palmer

Mr N Greenfield

Deanery Synod Representatives

Mr H Crosland

Mrs A Palmer

Mrs N Ward

Secretary

Mrs A Palmer

Treasurer

Mr H Crosland

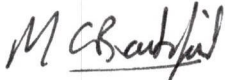
The PCC is the appointing body for two of the trustees of the Caroline Turner Charity.

The PCC is a corporate body established by the Church of England.

The PCC operates under the Parochial Church Council Powers Measure.

The PCC was registered by the Charity Commission on 4th August 2009, registration number 1130970

The Members' report was approved by the Board of Members Of The Council.



Revd M C Brailsford

Chairman

26 March 2023

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE COUNCIL OF PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

I report to the Members of the Council on my examination of the financial statements of Parochial Church Council All Saints, North Ferriby (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Members of the Council of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

James Wilkie
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

Dated: 26 March 2023

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	65,583	16,681	82,264	67,709	21,709	89,418
Charitable activities	4	13,205	-	13,205	18,787	-	18,787
Other trading activities	5	21,007	-	21,007	18,485	-	18,485
Investments	6	720	45	765	375	13	388
Total income		100,515	16,726	117,241	105,356	21,722	127,078
Expenditure on:							
Raising funds	7	18,073	-	18,073	13,881	-	13,881
Charitable activities	8	82,594	35,131	117,725	77,241	46,255	123,496
Total expenditure		100,667	35,131	135,798	91,122	46,255	137,377
Net gains/(losses) on investments	11	(439)	-	(439)	931	-	931
Net outgoing resources before transfers		(591)	(18,405)	(18,996)	15,165	(24,533)	(9,368)
Gross transfers between funds		45	(45)	-	(1,319)	1,319	-
Net expenditure for the year/ Net movement in funds		(546)	(18,450)	(18,996)	13,846	(23,214)	(9,368)
Fund balances at 1 January 2022		56,023	261,458	317,481	42,177	284,672	326,849
Fund balances at 31 December 2022		55,477	243,008	298,485	56,023	261,458	317,481

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

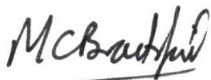
PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		191,479		201,554
Investments	14		7,451		7,890
			<u>198,930</u>		<u>209,444</u>
Current assets					
Debtors	15	6,096		5,342	
Cash at bank and in hand		102,423		104,416	
		<u>108,519</u>		<u>109,758</u>	
Creditors: amounts falling due within one year	16	<u>(8,964)</u>		<u>(1,721)</u>	
Net current assets			99,555		108,037
Total assets less current liabilities			<u>298,485</u>		<u>317,481</u>
Income funds					
Restricted funds	17		243,008		261,458
Unrestricted funds			55,477		56,023
			<u>298,485</u>		<u>317,481</u>

The financial statements were approved by the Members Of The Council on 26 March 2023



Revd M C Brailsford
Trustee

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Parochial Church Council All Saints, North Ferriby is a registered charity with the Charity Commissioners of England and Wales Nr: 1130970.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified if required to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Members of the Council have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Members of the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Members of the Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Parish Hall	at cost over 50 years
Parish Hall equipment	at cost over 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Members of the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	63,583	16,681	80,264	65,709	21,709	87,418
Legacies receivable	-	-	-	2,000	-	2,000
Grants	2,000	-	2,000	-	-	-
	<u>65,583</u>	<u>16,681</u>	<u>82,264</u>	<u>67,709</u>	<u>21,709</u>	<u>89,418</u>

4 Charitable activities

	Church upkeep	Fees	Parish magazine	Total	Church upkeep	Fees	Parish magazine	Total
	2022	2022	2022	2022	2021	2021	2021	2021
	£	£	£	£	£	£	£	£
Sales within charitable activities	1,600	10,931	674	13,205	1,763	10,307	6,717	18,787
	<u>1,600</u>	<u>10,931</u>	<u>674</u>	<u>13,205</u>	<u>1,763</u>	<u>10,307</u>	<u>6,717</u>	<u>18,787</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Parish Hall	21,007	18,485

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Investments	Unrestricted funds		Restricted funds		Total	
	2022	2021	2022	2021	2022	2021
Interest receivable	£ 720	£ 375	£ 45	£ 13	£ 765	£ 388

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Trading costs</u>		
Parish Hall	18,073	13,881
	<u>18,073</u>	<u>13,881</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Charitable activities	Ministry costs	Church upkeep	Parish admin	Total	Ministry costs	Church upkeep	Parish magazine	Parish admin	Total
	2022	2022	2022	2022	2021	2021	2021	2021	2021
	£	£	£	£	£	£	£	£	£
Staff costs	-	-	7,504	7,504	-	-	6,220	6,220	6,220
Depreciation and impairment	-	10,075	-	10,075	-	10,074	-	-	10,074
Activities undertaken directly	81,833	13,296	4,237	99,366	71,239	19,643	4,615	10,925	106,422
	81,833	23,371	11,741	116,945	71,239	29,717	4,615	17,145	122,716
Share of governance costs (see note)	780	-	-	780	780	-	-	-	780
	82,613	23,371	11,741	117,725	72,019	29,717	4,615	17,145	123,496
Analysis by fund									
Unrestricted funds	60,634	13,296	8,664	82,594	53,674	13,079	4,615	5,873	77,241
Restricted funds	21,979	10,075	3,077	35,131	18,345	16,638	-	11,272	46,255
	82,613	23,371	11,741	117,725	72,019	29,717	4,615	17,145	123,496

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Members Of The Council

None of the Members of the Council (or any persons connected with them) received any remuneration during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Parish administration	1	1
	<u>1</u>	<u>1</u>
Employment costs	2022	2021
	£	£
Wages and salaries	7,504	6,220
	<u>7,504</u>	<u>6,220</u>

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Gain/(loss) on sale of investments	(439)	931
	<u>(439)</u>	<u>931</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Tangible fixed assets

	Parish Hall £	Parish Hall equipment £	Total £
Cost			
At 1 January 2022	402,972	8,664	411,636
At 31 December 2022	402,972	8,664	411,636
Depreciation and impairment			
At 1 January 2022	201,419	8,663	210,082
Depreciation charged in the year	10,074	1	10,075
At 31 December 2022	211,493	8,664	220,157
Carrying amount			
At 31 December 2022	191,479	-	191,479
At 31 December 2021	201,553	1	201,554

14 Fixed asset investments

	Listed investments £	
Cost or valuation		
At 1 January 2022		7,890
Valuation changes		(439)
At 31 December 2022		7,451
Carrying amount		
At 31 December 2022		7,451
At 31 December 2021		7,890
Listed investments included above:	2022	2021
M&G Charifund 507 units	£	£
Listed investments carrying amount	7,451	7,890

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	6,096	5,342
	<u> </u>	<u> </u>
16 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	2,558	-
Accruals and deferred income	6,406	1,721
	<u> </u>	<u> </u>
	<u>8,964</u>	<u>1,721</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021		Movement in funds		Balance at 1 January 2022		Movement in funds		Balance at 31 December 2022	
	£	£	Incoming resource	Outgoing resource	£	£	Incoming resource	Outgoing resource	£	£
Music and Bells	179		4,255	(4,270)	164	-	-	-	(164)	-
Churchyard	191		1,875	(1,899)	167	-	-	-	(167)	-
Disaster	-		581	-	581	984	(936)	-	-	629
Fabric	26,638		6,502	(11,828)	21,312	11,037	(12,543)	383	-	20,189
Sundry	97		-	-	97	-	-	-	(97)	-
Parish Hall	211,628		-	(10,074)	201,554	-	(10,075)	-	-	191,479
CCLA - Sandham, Staff, Bells	25,921		13	-	25,934	-	-	-	-	25,934
Parish Mission	5,423		1,461	(5,507)	1,377	67	(1,444)	-	-	-
Staff	11,826		7,240	(11,271)	7,795	1,940	(7,056)	-	-	2,679
Mission	2,769		1,113	(1,405)	2,477	600	(3,077)	-	-	-
Adam Japan	-		-	-	-	2,098	-	-	-	2,098
	<u>284,672</u>		<u>23,040</u>	<u>(46,254)</u>	<u>261,458</u>	<u>16,726</u>	<u>(35,131)</u>	<u>(45)</u>		<u>243,008</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

18 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	-	191,479	191,479	-	201,554	201,554
Investments	7,451	-	7,451	7,890	-	7,890
Current assets/(liabilities)	48,026	51,529	99,555	48,133	59,904	108,037
	<u>55,477</u>	<u>243,008</u>	<u>298,485</u>	<u>56,023</u>	<u>261,458</u>	<u>317,481</u>

19 Related party transactions

Our organist/music coordinator of many years, Mr L Bartlett, continues to receive remuneration for playing at services and also Rev A Young who is part of the ministry team both at the same rate as previous years.

A Conflict of Interests policy has been adopted as a result.

None of the other Members of the Council (or any persons connected with them) received any remuneration during the year.

Accounts

Charity Registration No. 1130970

**PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS**

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

LEGAL AND ADMINISTRATIVE INFORMATION

Members Of The Council

Revd M C Brailsford
Mr H Crosland
Mrs G Crosland
Mr J Dixon
Mr N Greenfield
Mrs A Palmer
Mrs N Ward
Mr P Greenfield
Mr J Innes
Mrs V Cook
Mrs K Vandercruyssen
Mr L Bartlett
Rev A Young

(Appointed 23 May 2021)
(Appointed 25 February 2021)

Charity number

1130970

Principal address

Parish Office
19 Church Road
North Ferriby
East Yorkshire
England
HU14 3DA

Independent examiner

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

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PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Members of the Council present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The overall responsibility of the PCC is to co-operate with the vicar in promoting in the parish the whole mission of the church. We seek to be a church in Ferriby for Ferriby, with gratitude to God for the privileges of being His people and with the purpose of declaring His excellences to our parish and beyond.

The PCC is also responsible for the operation and maintenance of the Parish Hall and delegates these functions to the Parish Hall Management Committee.

Church attendance There were 125 parishioners on the church electoral roll, with 60 regularly being the attendance level at Sunday services after the "lockdown" during the first half of the year. For the remainder of the year, we complied with national guidance and, when open, limited attendance to 45 until the government removed restrictions. We were able to meet again 'in person' from 20 June. Services were also available online and via a telephone service. We endeavour to be a church for all ages with several groups for the committed and enquirers meeting in the Parish Hall and local homes. These met when permitted, within guidelines or online. A prayer group (with 64 members) has been active on a messaging system.

The Members of the Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The PCC met on 10 occasions with an average attendance of 10 members. Most PCC meetings were held using zoom technology until July 2021.

During that time, we have discussed and been informed about:-

The necessary measures needed to address issues arising from the Covid19 pandemic. Appropriate risk assessments were made.

The church building was closed during the week and one Sunday service resumed from 20 June.

Major work on the fabric of the church arising from the current Quinquennial inspection was completed early in 2021.

Safeguarding and Health and Safety Policies are addressed every month and an updated H&S policy is being written.

Our financial reports have been regularly updated due to the impact of reduced wedding/funeral fees, Hall rental and donations caused by the pandemic, and the cost of the fabric work on the church.

A new Foundation Governor of North Ferriby CE Primary School has been elected.

The role of technology in the church has been widely investigated and discussed.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Safeguarding

The PCC is aware of its duty arising from the Safeguarding and Clergy Discipline Measure 2016. The Parish Safeguarding Policy was reviewed towards the end of the year and found to be in accordance with the guidelines issued by York Diocese.

Financial review

This has been a second difficult year when, due to the lockdowns and other restrictions, income from donations, fees and Hall hiring charges remained significantly lower than pre-pandemic levels.

The PCC decided to meet its financial commitments which necessitated further spending from reserves in addition to over £10,000 spent from reserves the previous year.

The PCC paid all the Freewill Offering promised to the Diocese £46,548 during the year. The Diocese pays the salary of the vicar and his pension and provides the vicarage.

Turning to local and overseas mission, donations of over £8,000 were raised for TearFund, Wycliffe Bible Translators, the Leprosy Mission, Hunsley Christian Youth Trust, and Crosslinks.

Collections at the small number of weddings and funerals raised funds totalling over £450 for the upkeep of the church, OSPREY, RNLI, Sight Savers and Motor Neurone Disease.

The PCC last reviewed its financial controls in September 2013; does not have a policy on paying staff; and is not aware of any serious incidents during the year and hence there were no such incidents that should have been brought to the attention of the Charity Commission but were not.

The PCC's policy on reserves is that cash balances should be sufficient to cover cash flow requirements, any anticipated shortfall in budgeted income and a provision for emergencies.

At the end of the year the bank balances in unrestricted (general) and restricted accounts were £44,513 and £59,902 respectively; with the monthly expenditure in 2021 from these funds being £7,593 and £3,855 respectively. Unrestricted reserves at 31 December 2021 was £56,023.

The PCC considers that the total of these amounts, which exceed three months' actual expenditure, are appropriate as a reserve.

Structure, governance and management

The Charity was established in accordance with the Church Representation Rules, and a constitution approved by the APCM on the 26th March 2007.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Members of the Council who served during the year and up to the date of signature of the financial statements were:

Revd M C Brailsford

Mr H Crosland

Mr D Shepherd

(Resigned 7 December 2021)

Mrs G Crosland

Mr J Dixon

Mr N Greenfield

Mrs A Palmer

Mrs W Wright

(Retired 23 May 2021)

Mr J Verdon-Smith

(Retired 23 May 2021)

Mrs N Ward

Mr P Greenfield

Mr J Innes

Mrs V Cook

Mrs K Vandercruyssen

Mr L Bartlett

(Appointed 23 May 2021)

Rev A Young

(Appointed 25 February 2021)

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the electoral role and stand for election to the PCC.

At the APCM held on the 23 May 2021 the following appointments were approved

Church Wardens

Mrs A Palmer

Mr N Greenfield

Deanery Synod Representatives

Mr H Crosland

Mrs A Palmer

Mrs N Ward

Secretary

Mrs A Palmer

Treasurer

Mr D Shepherd

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered by the Charity Commission on 4th August 2009, registration number 1130970.

The PCC is the appointing body for two of the trustees of the Caroline Turner Charity.

The Members' report was approved by the Board of Members Of The Council.

Revd M C Brailsford

Chairman

3 April 2022

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE COUNCIL OF PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

I report to the Members of the Council on my examination of the financial statements of Parochial Church Council All Saints, North Ferriby (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Members of the Council of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

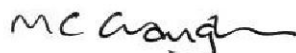
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Michael Craughan
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

Dated: 3 April 2022

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted 2021 £	Restricted funds 2020 £	Total 2020 £
Income from:						
Donations and legacies	3	67,709	21,709	89,418	44,442	62,736
Charitable activities	4	18,787	-	18,787	20,696	20,696
Other trading activities	5	18,485	-	18,485	6,568	6,568
Investments	6	375	13	388	190	562
Total income		105,356	21,722	127,078	72,078	90,562
Expenditure on:						
Raising funds	7	13,881	-	13,881	-	19,301
Charitable activities	8	77,241	46,255	123,496	83,294	152,803
Total resources expended		91,122	46,255	137,377	83,294	172,104
Net gains/(losses) on investments	11	931	-	931	(1,461)	(1,461)
Net incoming/(outgoing) resources before transfers		15,165	(24,533)	(9,368)	(18,193)	(83,003)
Gross transfers between funds		(1,319)	1,319	-	(21,950)	-
Net income/(expenditure) for the year/ Net movement in funds		13,846	(23,214)	(9,368)	3,757	(83,003)
Fund balances at 1 January 2021		42,177	284,672	326,849	371,432	409,852
Fund balances at 31 December 2021		56,023	261,458	317,481	284,672	326,849

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		201,554		211,628
Investments	13		7,890		6,959
			<u>209,444</u>		<u>218,587</u>
Current assets					
Debtors	15	5,342		311	
Cash at bank and in hand		104,416		108,864	
		<u>109,758</u>		<u>109,175</u>	
Creditors: amounts falling due within one year	16	(1,721)		(913)	
Net current assets			108,037		108,262
Total assets less current liabilities			<u>317,481</u>		<u>326,849</u>
Income funds					
Restricted funds	17		261,458		284,672
Unrestricted funds			56,023		42,177
			<u>317,481</u>		<u>326,849</u>

The financial statements were approved by the Members Of The Council on 3 April 2022

Revd M C Brailsford
Trustee

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The Parochial Church Council All Saints, North Ferriby is a registered charity with the Charity Commissioners of England and Wales Nr: 1130970.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified if required to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Members of the Council have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Members of the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Members of the Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Parish Hall	at cost over 50 years
Parish Hall equipment	at cost over 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Members of the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	65,709	21,709	87,418	44,442	18,294	62,736
Legacies receivable	2,000	-	2,000	-	-	-
	<u>67,709</u>	<u>21,709</u>	<u>89,418</u>	<u>44,442</u>	<u>18,294</u>	<u>62,736</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities	Church upkeep 2021	Fees 2021	Parish magazine 2021	Total 2021	Church upkeep 2020	Fees 2020	Parish magazine 2020	Total 2020
	£	£	£	£	£	£	£	£
Sales within charitable activities	1,763	10,307	6,717	18,787	8,797	10,532	1,367	20,696

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Parish Hall	18,485	6,568
	<u>18,485</u>	<u>6,568</u>

6 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Interest receivable	375	13	388	372	190	562
	<u>375</u>	<u>13</u>	<u>388</u>	<u>372</u>	<u>190</u>	<u>562</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Trading costs</u>		
Parish Hall	13,881	19,301
	<u>13,881</u>	<u>19,301</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Charitable activities

	Ministry costs 2021 £	Church upkeep 2021 £	Parish magazine 2021 £	Parish admin 2021 £	Total 2021 £	Total 2020 £
Depreciation and impairment	-	10,074	-	-	10,074	10,074
Activities undertaken directly	77,459	19,643	4,615	10,925	112,642	141,979
	<u>77,459</u>	<u>29,717</u>	<u>4,615</u>	<u>10,925</u>	<u>122,716</u>	<u>152,053</u>
Share of governance costs (see note)	780	-	-	-	780	750
	<u>78,239</u>	<u>29,717</u>	<u>4,615</u>	<u>10,925</u>	<u>123,496</u>	<u>152,803</u>
Analysis by fund						
Unrestricted funds	59,894	13,079	4,615	(347)	77,241	69,509
Restricted funds	18,345	16,638	-	11,272	46,255	83,294
	<u>78,239</u>	<u>29,717</u>	<u>4,615</u>	<u>10,925</u>	<u>123,496</u>	<u>152,803</u>

For the year ended 31 December 2020

	Ministry costs £	Church upkeep £	Parish magazine £	Parish admin £	Total 2020 £
Depreciation and impairment	-	10,074	-	-	10,074
Activities undertaken directly	69,670	60,222	2,381	9,706	141,979
	<u>69,670</u>	<u>70,296</u>	<u>2,381</u>	<u>9,706</u>	<u>152,053</u>
Share of governance costs (see note)	750	-	-	-	750
	<u>70,420</u>	<u>70,296</u>	<u>2,381</u>	<u>9,706</u>	<u>152,803</u>
Analysis by fund					
Unrestricted funds	52,070	11,346	2,381	3,712	69,509
Restricted funds	18,350	58,950	-	5,994	83,294
	<u>70,420</u>	<u>70,296</u>	<u>2,381</u>	<u>9,706</u>	<u>152,803</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Members Of The Council

None of the Members of the Council (or any persons connected with them) received any remuneration during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Parish administration	1	1

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Gain/(loss) on sale of investments	931	(1,461)

12 Tangible fixed assets

	Parish Hall £	Parish Hall equipment £	Total £
Cost			
At 1 January 2021	402,972	8,664	411,636
At 31 December 2021	402,972	8,664	411,636
Depreciation and impairment			
At 1 January 2021	191,345	8,663	200,008
Depreciation charged in the year	10,074	-	10,074
At 31 December 2021	201,419	8,663	210,082
Carrying amount			
At 31 December 2021	201,553	1	201,554
At 31 December 2020	211,627	1	211,628

13 Fixed asset investments

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13	Fixed asset investments		(Continued)
			Listed investments
			£
	Cost or valuation		
	At 1 January 2021 & 31 December 2021		6,959
			<u> </u>
	Carrying amount		
	At 31 December 2021		6,959
			<u> </u>
	At 31 December 2020		6,959
			<u> </u>
14	Financial instruments	2021	2020
		£	£
	Carrying amount of financial assets		
	Instruments measured at fair value through profit or loss	7,890	6,959
		<u> </u>	<u> </u>
	Listed investments included above:		
	M&G Charifund 507 units		
15	Debtors	2021	2020
		£	£
	Amounts falling due within one year:		
	Other debtors	5,342	311
		<u> </u>	<u> </u>
16	Creditors: amounts falling due within one year	2021	2020
		£	£
	Accruals and deferred income	1,721	913
		<u> </u>	<u> </u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020		Movement in funds		Transfers		Balance at 1 January 2021		Movement in funds		Balance at 31 December 2021	
	£	£	Incoming resource	Outgoing resource	£	£	£	£	Incoming resource	Outgoing resource	£	£
Music and Bells		720	3,824	(4,365)	-	179		4,255	(4,270)		164	
Churchyard		188	1,875	(1,872)	-	191		1,875	(1,899)		167	
Disaster		3,413	37	(3,450)	-	-		581	-		581	
Fabric		64,609	533	(47,004)	8,500	26,638		6,502	(11,828)		21,312	
Sundry		97	-	-	-	97		-	-		97	
Parish Hall		221,702	-	(10,074)	-	211,628		-	(10,074)		201,554	
CCLA - Sandham, Staff, Bells		56,214	157	(30,450)	-	25,921		13	-		25,934	
Parish Mission		9,578	37	(4,192)	-	5,423		1,461	(5,507)		1,377	
Staff		12,496	8,639	(9,309)	-	11,826		7,240	(11,271)		7,795	
Mission		2,415	3,381	(3,027)	-	2,769		1,113	(1,405)		2,477	
		<u>371,432</u>	<u>18,483</u>	<u>(113,743)</u>	<u>8,500</u>	<u>284,672</u>		<u>23,040</u>	<u>(46,254)</u>		<u>261,458</u>	

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	-	201,554	201,554	-	211,628	211,628
Investments	7,890	-	7,890	6,959	-	6,959
Current assets/ (liabilities)	48,133	59,904	108,037	35,218	73,044	108,262
	<u>56,023</u>	<u>261,458</u>	<u>317,481</u>	<u>42,177</u>	<u>284,672</u>	<u>326,849</u>

19 Related party transactions

Our organist/music coordinator of many years, Mr L Bartlett, continues to receive remuneration for playing at services and also Rev A Young who is part of the ministry team both at the same rate as previous years.

A Conflict of Interests policy has been adopted as a result.

None of the other Members of the Council (or any persons connected with them) received any remuneration during the year.

Accounts

**PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY
MEMBERS' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS**

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

LEGAL AND ADMINISTRATIVE INFORMATION

Members Of The Council

Revd M C Brailsford
Mr H Crosland
Mr D Shepherd
Mrs G Crosland
Mr J Dixon
Mr N Greenfield
Mrs A Palmer
Mrs W Wright
Mr J Verdon-Smith
Mrs N Ward
Mr P Greenfield
Mr J Innes
Mrs V Cook
Mrs K Vandercruyssen

Secretary

Mrs A Palmer

Charity number

1130970

Independent examiner

Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
East Yorkshire
HU1 2AS

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

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PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Members of the Council present their report and accounts for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's [governing document], the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Charity was established in accordance with the Church Representation Rules, and a constitution approved by the APCM on the 26th March 2007.

The Members of the Council who served during the year were:

Revd M C Brailsford

Mr H Crosland

Mr D Shepherd

Mr A Eaton

(Resigned 15 November 2020)

Mrs G Crosland

Mr J Dixon

Mr N Greenfield

Mrs A Palmer

Mrs W Wright

Mr J Verdon-Smith

Mrs N Ward

(Appointed 15 November 2020)

Mr P Greenfield

Mr J Innes

Mrs V Cook

(Appointed 15 November 2020)

Mrs K Vandercruyssen

(Appointed 15 November 2020)

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the electoral role and stand for election to the PCC.

At the APCM the following were approved

Church Wardens

Mr H Crosland

Mr N Greenfield

Deanery Synod Representatives

Mr H Crosland

Mrs A Palmer

Mrs N Ward

Secretary

Mrs A Palmer

Treasurer

Mr D Shepherd

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered by the Charity Commission on 4th August 2009, registration number 1130970.

The PCC is the appointing body for two of the trustees of the Caroline Turner Charity.

Objectives and activities

The overall responsibility of the PCC is to co-operate with the vicar in promoting in the parish the whole mission of the church. We seek to be a church in Ferriby for Ferriby, with gratitude to God for the privileges of being His people and with the purpose of declaring His excellences to our parish and beyond.

The PCC is also responsible for the operation and maintenance of the Parish Hall and delegates these functions to the Parish Hall Management Committee.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Church attendance

There were 125 parishioners on the church electoral roll, with 80 regularly being the attendance level at Sunday services prior to "lockdown" in March. For the remainder of the year we complied with national guidance and, when open, limited attendance to 45. Services were also available online and via a telephone service. We endeavour to be a church for all ages with several groups for the committed and enquirers meeting in the Parish Hall and local homes. These met before "lockdown" and since, where possible, have continued meeting within guidelines or online. A prayer group (with 55 active members) was also set up on a messaging system.

The Members of the Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The PCC met on 10 occasions with an average attendance of 10 members. Most PCC meetings have been held using zoom technology.

During that time, we have discussed and been informed about:-

The necessary measures needed to address issues arising from the pandemic, Covid19. Appropriate risk assessments were made. The church building was closed during the week and one Sunday service resumed after the first lockdown. The APCM was held in November instead of April.

Major work on the fabric of the church arising from the current Quinquennial inspection began in the second half of 2020 and will be completed early in 2021.

Safeguarding and Health and Safety Policies were updated and are addressed every month.

A Deputy Safeguarding Officer was elected.

Our financial reports have been regularly updated due to the fall in donations, fee and Hall rental and difficult decisions have had to be made.

There was a new electoral roll this year and which was managed very well.

As vice-chair the vicar is acting Chair of Governors of North Ferriby CE Primary School in the absence of the chair due to illness. A new foundation governor has been elected.

A new Caretaker of the Parish Hall was appointed.

Rev Young's role has been formalised by the Diocese.

The role of technology in the church has been widely investigated and discussed .

Safeguarding

The PCC is aware of its duty arising from the Safeguarding and Clergy Discipline Measure 2016.

The Parish Safeguarding Policy was reviewed towards the end of the year and found to be in accordance with the guidelines issued by York Diocese.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

MEMBERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

This has been a difficult year when, due to the lockdowns and other restrictions, income from donations, fees and Hall hiring charges fell significantly. Immediately prior to the first lockdown reserves were transferred from CCLA deposits to the current accounts to ensure they were readily available. The PCC decided to meet its financial commitments which necessitated spending over £20,000 from reserves.

The PCC paid all the Freewill Offering promised to the Diocese £46,548 during the year. The Diocese pays the salary of the vicar and his pension and provides the vicarage.

Turning to local and overseas mission, donations of over £10,000 were raised for TearFund, Wycliffe Bible Translators, the Leprosy Mission, Hunsley Christian Youth Trust, and Crosslinks. In addition, just over £950 from collections at the Christmas services in 2019 was given to Tearfund and the Godfrey Robinson Home.

Collections at the small number of weddings and funerals raised funds totalling over £1,100 for the upkeep of the church, Cancer Research UK, British Heart Foundation, and North Ferriby Nursing Home

The PCC last reviewed its financial controls in September 2013; does not have a policy on paying staff; and is not aware of any serious incidents during the year and hence there were no such incidents that should have been brought to the attention of the Charity Commission but were not.

The PCC's policy on reserves is that cash balances should be sufficient to cover cash flow requirements, any anticipated shortfall in budgeted income and a provision for emergencies.

At the end of the year the balances in unrestricted (general) and restricted accounts were £15,338 and £47,121 respectively; with the monthly expenditure in 2020 from these funds being £7,106 and £10,161 respectively. There is now only £7,105 in reserves.

The PCC considers that the total of these amounts, which exceed three months' actual expenditure, are appropriate as a reserve.

On behalf of the board of Members of the Council

Revd M C Brailsford

Chairman

Dated: 13 April 2021

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE COUNCIL OF PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 12.

Respective responsibilities of Members of the Council and examiner

The charity's Members of the Council are responsible for the preparation of the accounts. The charity's Members of the Council consider that an audit is not required for 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:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Craughan
Fawley Judge & Easton
1 Parliament Street
Hull
HU1 2AS

Dated: 13 April 2021

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<u>Incoming resources from generated funds</u>					
Donations and legacies	2	44,442	18,294	62,736	74,257
Activities for generating funds		(7,019)	-	(7,019)	2,303
Investment income	3	372	190	562	981
		<u>37,795</u>	<u>18,484</u>	<u>56,279</u>	<u>77,541</u>
Incoming resources from charitable activities	4	20,696	-	20,696	40,536
Total incoming resources		<u>58,491</u>	<u>18,484</u>	<u>76,975</u>	<u>118,077</u>
<u>Resources expended</u>					
Charitable activities					
Ministry costs		57,033	18,350	75,383	73,324
Church upkeep		11,346	58,950	70,296	27,877
Parish magazine		2,381	-	2,381	4,287
Parish administration		3,712	5,994	9,706	9,288
		<u>74,472</u>	<u>83,294</u>	<u>157,766</u>	<u>114,776</u>
Total charitable expenditure		<u>74,472</u>	<u>83,294</u>	<u>157,766</u>	<u>114,776</u>
Governance costs		751	-	751	748
		<u>75,223</u>	<u>83,294</u>	<u>158,517</u>	<u>115,524</u>
Total resources expended		<u>75,223</u>	<u>83,294</u>	<u>158,517</u>	<u>115,524</u>
Net (outgoing)/incoming resources before transfers		<u>(16,732)</u>	<u>(64,810)</u>	<u>(81,542)</u>	<u>2,553</u>
Gross transfers between funds		21,950	(21,950)	-	-
		<u>5,218</u>	<u>(86,760)</u>	<u>(81,542)</u>	<u>2,553</u>
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		<u>5,218</u>	<u>(86,760)</u>	<u>(81,542)</u>	<u>2,553</u>
Other recognised gains and losses (Losses)/gains on investment assets		(1,461)	-	(1,461)	1,200
		<u>3,757</u>	<u>(86,760)</u>	<u>(83,003)</u>	<u>3,753</u>
Net movement in funds		<u>3,757</u>	<u>(86,760)</u>	<u>(83,003)</u>	<u>3,753</u>
Fund balances at 1 January 2020		38,420	371,432	409,852	406,098
		<u>42,177</u>	<u>284,672</u>	<u>326,849</u>	<u>409,851</u>
Fund balances at 31 December 2020		<u>42,177</u>	<u>284,672</u>	<u>326,849</u>	<u>409,851</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	8	211,628		221,702	
Investments	9	6,959		8,420	
		<u>218,587</u>		<u>230,122</u>	
Current assets					
Debtors	10	311		449	
Cash at bank and in hand		108,864		180,755	
		<u>109,175</u>		<u>181,204</u>	
Creditors: amounts falling due within one year	11	(913)		(1,475)	
Net current assets		<u>108,262</u>		<u>179,729</u>	
Total assets less current liabilities		<u>326,849</u>		<u>409,851</u>	
Income funds					
Restricted funds	12	284,672		371,431	
Unrestricted funds		42,177		38,420	
		<u>326,849</u>		<u>409,851</u>	

The accounts were approved by the Members Of The Council on 13 May 2021

Revd M C Brailsford
Chairman

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Incoming resources

Legacies are accounted for in the SOFA when notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt is reasonably certain.

Voluntary Income and capital sources

Collections are recognised when received by on on behalf of the PCC.

Planned giving receivable under Gift Aid donations is recognised when received.

Funds raised by the fete, garden party, book sale, magazines or similar events are accounted for gross.

Hire of the Parish Hall is recognised when received.

1.3 Resources expended

Expenditure incurred in the furtherance of the generating funds are accounted for on an accruals basis.

The diocesan parish freewill offering is accounted for when paid.

All other expenditure in furtherance of the charity's objects are accounted for on an accruals basis in the SOFA.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated

Freehold buildings at cost over 50 years

Parish Hall equipment at cost over 10 years

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.9 (2) (a) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on a special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the churches' inventory which can be inspected (at any reasonable time). For the inalienable property acquired prior to 31st December 1980 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1st January 1991 have been capitalised and depreciated in the accounts as stated above.

1.5 Investments

Fixed asset investments are stated at market value.

1.6 Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and gift aid	40,991	18,294	59,285	69,354
Collections	3,451	-	3,451	4,903
	<u>44,442</u>	<u>18,294</u>	<u>62,736</u>	<u>74,257</u>

3 Investment income

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Interest receivable	372	190	562	981
	<u>372</u>	<u>190</u>	<u>562</u>	<u>981</u>

4 Incoming resources from charitable activities

	2020 £	2019 £
Church upkeep	8,797	29,631
Fees	10,532	6,582
Parish magazine	1,367	4,323
	<u>20,696</u>	<u>40,536</u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Total resources expended

	2020 £	2019 £
Charitable activities		
<u>Ministry costs</u>		
Activities undertaken directly	75,383	73,324
<u>Church upkeep</u>		
Activities undertaken directly	70,296	27,877
<u>Parish magazine</u>		
Activities undertaken directly	2,381	4,287
Parish administration		
Activities undertaken directly	9,706	9,288
	<u>157,766</u>	<u>114,776</u>
Governance costs	<u>751</u>	<u>748</u>
	<u><u>158,517</u></u>	<u><u>115,524</u></u>

Governance costs includes payments to the accountants of £750 (2019: £768) for independent examination fees.

6 Members Of The Council

None of the Members of the Council (or any persons connected with them) received any remuneration during the year.

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Parish administration	<u>1</u>	<u>1</u>

There were no employees whose annual remuneration was £60,000 or more.

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8 Tangible fixed assets

	Parish Hall	Parish Hall equipment	Total
	£	£	£
Cost			
At 1 January 2020 and at 31 December 2020	402,972	8,664	411,636
Depreciation			
At 1 January 2020	181,271	8,663	189,934
Charge for the year	10,074	-	10,074
At 31 December 2020	191,345	8,663	200,008
Net book value			
At 31 December 2020	211,627	1	211,628
At 31 December 2019	221,701	1	221,702

9 Fixed asset investments

	M&G Equities Investment Fund for Charities £
Market value at 1 January 2020	8,420
Change in value in the year	(1,461)
Market value at 31 December 2020	6,959
Historical cost:	
At 31 December 2020	673
At 31 December 2019	673

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10 Debtors	2020	2019
	£	£
Other debtors	311	449
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year	2020	2019
	£	£
Accruals	913	1,475
	<u> </u>	<u> </u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 December 2020 £
	Balance at 1 January 2020 £	Incoming resource £	Outgoing resource £	Transfers £	
Music and Bells	720	3,824	(4,365)	-	179
Churchyard	188	1,875	(1,872)	-	191
Disaster	3,413	37	(3,450)	-	-
Fabric	64,609	533	(47,004)	8,500	26,638
Sundry	97	-	-	-	97
Parish Hall	221,702	-	(10,074)	-	211,628
CCLA - Sandham, Staff, Bells	56,214	157	(30,450)	-	25,921
Parish Mission	9,578	37	(4,192)	-	5,423
Staff	12,496	8,639	(9,309)	-	11,826
Mission	2,415	3,381	(3,027)	-	2,769
	<u>371,432</u>	<u>18,483</u>	<u>(113,743)</u>	<u>8,500</u>	<u>284,672</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

PAROCHIAL CHURCH COUNCIL ALL SAINTS, NORTH FERRIBY

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

13 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible fixed assets	-	211,628	211,628
Investments	6,959	-	6,959
Current assets	36,131	73,044	109,175
Creditors: amounts falling due within one year	(913)	-	(913)
	<hr/>	<hr/>	<hr/>
	42,177	284,672	326,849
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>