

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

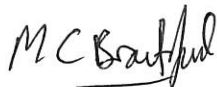
Mrs S Hoggard

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		114,190	2,816	117,006	100,515	16,726	117,241
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		96,308	16,330	112,638	100,667	35,131	135,798
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		78,944	223,734	302,678	55,477	243,008	298,485

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	(46,679)		(8,964)	
Net current assets			113,998		99,555
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 £	2022 £	2022 £	2022 £
Donations and gifts	77,773	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>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 £	2022 £	2022 £	2022 £	2022 £
Sales within charitable activities	9,178	1,311	10,489	1,600	10,931	674	13,205

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
	=====	=====	=====	=====	=====	=====

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

	Ministry costs 2023 £	Church upkeep 2023 £	Parish admin 2023 £	Total 2023 £	Ministry costs 2022 £	Church upkeep 2022 £	Parish admin 2022 £	Total 2022 £
Staff costs	-	-	7,206	7,206	-	-	7,504	7,504
Depreciation and impairment	-	10,074	-	10,074	-	10,075	-	10,075
Activities undertaken directly	63,244	13,594	898	77,736	81,833	13,296	4,237	99,366
	<u>63,244</u>	<u>23,668</u>	<u>8,104</u>	<u>95,016</u>	<u>81,833</u>	<u>23,371</u>	<u>11,741</u>	<u>116,945</u>
Share of governance costs (see note)	810	-	-	810	780	-	-	780
	<u>64,054</u>	<u>23,668</u>	<u>8,104</u>	<u>95,826</u>	<u>82,613</u>	<u>23,371</u>	<u>11,741</u>	<u>117,725</u>
Analysis by fund								
Unrestricted funds	57,798	13,594	8,104	79,496	60,634	13,296	8,664	82,594
Restricted funds	6,256	10,074	-	16,330	21,979	10,075	3,077	35,131
	<u>64,054</u>	<u>23,668</u>	<u>8,104</u>	<u>95,826</u>	<u>82,613</u>	<u>23,371</u>	<u>11,741</u>	<u>117,725</u>

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	Unrestricted funds
	2023 £	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	402,972	8,664	411,636
Depreciation and impairment			
At 1 January 2023	221,567	8,664	230,231
At 31 December 2023	221,567	8,664	230,231
Carrying amount			
At 31 December 2023	181,405	-	181,405
At 31 December 2022	191,479	-	191,479

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023	7,451
Valuation changes	(176)
	<hr/>
At 31 December 2023	7,275
	<hr/>
Carrying amount	
At 31 December 2023	7,275
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At 31 December 2022	7,451
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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>

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>

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

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.