

**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 Mrs J Henderson	 (Appointed 8 April 2024) (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

CONTENTS

	Page
Members' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 18

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

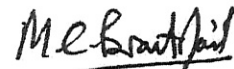
Secretary
Mrs P Davies
Treasurer
Mrs S Hoggard

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	<u>190</u>	<u>-</u>	<u>190</u>	<u>(175)</u>	<u>-</u>	<u>(175)</u>
Net income/(expenditure)		11,470	(9,556)	1,914	17,707	(13,514)	4,193
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>5,760</u>	<u>(5,760)</u>	<u>-</u>
Net movement in funds	9	11,470	(9,556)	1,914	23,467	(19,274)	4,193
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		<u>128,873</u>		<u>154,051</u>	
		134,214		160,677	
Creditors: amounts falling due within one year	17	<u>(8,418)</u>		<u>(46,679)</u>	
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			<u>90,414</u>		<u>78,944</u>
			<u>304,592</u>		<u>302,678</u>

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

McBratford

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	2	2
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	20,436	17,088
	<u> </u>	<u> </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	190	(175)
	<u> </u>	<u> </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 £
Listed investments carrying amount	7,465
	2023 £
	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	-	-	2,094	695	(2,200)	589
Fabric	20,189	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	-	(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)	-
	243,008	2,816	(16,330)	(5,760)	223,734	4,058	(13,614)	214,178

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
	<u>78,944</u>	<u>117,811</u>	<u>(106,531)</u>	<u>-</u>	<u>190</u>	<u>90,414</u>
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
	<u>55,477</u>	<u>114,190</u>	<u>(96,308)</u>	<u>5,760</u>	<u>(175)</u>	<u>78,944</u>

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
	<u>90,414</u>	<u>214,178</u>	<u>304,592</u>
	<u>90,414</u>	<u>214,178</u>	<u>304,592</u>
	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
	<u>78,944</u>	<u>223,734</u>	<u>302,678</u>
	<u>78,944</u>	<u>223,734</u>	<u>302,678</u>