

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

England & Wales · Charity number 1131285

Details

Other names	NORTHALLERTON PCC
Status	Registered
Legal form	Previously excepted
Registered	2009-08-21
Register	View on the Charity Commission register

Contact

Address	All Saints Church High Street Northallerton North Yorkshire DL7 8DJ
Phone	01609773338
Email	office@northallerton.church
Website	https://www.northallerton.church/

Activities

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

Activities: Religious activities in the Church of England Northallerton North Yorkshire

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£160,503	£221,598	-	-
2023-12-31	£154,629	£222,786	-	-
2022-12-31	£279,479	£222,992	-	-
2021-12-31	£469,240	£250,469	-	-
2020-12-31	£244,832	£207,800	-	-

Trustees

Name	Role	Appointed
Angus Stewart Deas		2014-04-16
BARRY ADAMS		2023-05-15
Diana Helen Joy Lee		2020-10-01
Jennifer Mary Lappin		2018-04-16
John Edmund Slaughter		2020-10-26
Joyce Hogg		2021-05-10
Linda Chapman		2026-05-10
MR PETER ANDREW		
Raymond Arthur Thompson		2026-05-10
Rev David Johnson		2019-07-01
Rev Julia Staves		2021-05-10
Rev Peter Ian Birkinshaw		2026-05-10
Susan Helen Adsett		2020-10-26

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Registration Number 1131285

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

LEGAL AND ADMINISTRATIVE INFORMATION

P.C.C Members	Mr P Andrew	
	Mr W P Bakker (Warden)	(Resigned 28 October 2024)
	Mr B Adams (Deputy Warden)	
	Mr M Smith	
	Mr A Deas (Warden)	
	Mrs S Adsett	
	Mr I Smithson	
	Dr M Mace	(Resigned 29 April 2024)
	Mrs E Harbord (Deputy Warden)	(Resigned 29 April 2024)
	Mrs J Hogg	(Resigned 29 April 2024)
	Mrs J Lappin (Deputy Warden)	
	Mrs D Lee	
	Mr I Gatto	
	Rev D Johnson	
	Mr J Slaughter	
	Rev C Soderman	(Resigned 22 September 2024)
	Mrs S Toomer	
	Mrs S Fowler	
	Mr M Kitching	
	Mrs V Smith	
	Mr C J Onwuzuligbo	(Co-opted 22 July 2024)
Treasurer	Mr I Smithson	
Secretary	Mrs J Lappin	
Charity Number	1131285	
Principal Address	High Street Northallerton North Yorkshire DL7 8DJ	
Independent Examiner	Deborah Fletcher-McVay FCA Xeinadin Trinity House Thurston Road Northallerton DL6 2NA	
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON
P.C.C MEMBERS REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

The P.C.C. Members present their report and accounts for the year ended 31 December 2024.

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 Parochial Church Council (Powers) Measure (1956), the Charities Act 2011 and the "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 the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The P.C.C. is committed to enabling as many people as possible to worship in our churches and to become part of our parish community. All are welcome to attend our regular services. The P.C.C. maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish.

When planning our activities for the year, the incumbent and the P.C.C. have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

As the Anglican Church in the Parish of Northallerton with Romanby our purpose is:

- To grow in our love for God in Christ;
- To grow in our love for each other in our Christian community;
- To reach out in compassion, service and evangelism; and
- To provide pastoral care for people living in the parish.

The P.C.C. has the responsibility of co-operating with the incumbent in promoting this purpose. It also has maintenance responsibilities for All Saints Church, Northallerton and St James Church, Romanby.

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

Achievements and performance

The P.C.C. met 5 times and the Standing Committee met 4 times during the year. The All Saints, St James and Finance Action Groups met on a number of occasions as business required.

There were 208 parishioners (212 in 2023) on the Electoral Roll at the date of the 2024 Annual Parish Meeting.

Review of the year ending 31st December 2024

The financial year has been a challenge, with congregations still failing to recover from the loss during covid and the traditional services declining with the age of the congregants. However, we are seeing growth in our New Worshipping Communities, which will increase the giving to the church over time.

We are also seeing an increase in the number of events that are bringing in funds, including concerts, talks, and, of particular note, the Christmas Tree Festival, which raised over £5000 for the church.

Great thanks go to all those who have worked hard on managing the finances alongside those who give regularly and those who have given many hours to plan and host events.

There is still much to be done as we aim to reduce our deficit and become a net contributor to the Diocese.

Financial review

The statement of financial activities on page 8 shows that income amounted to £160,503 for the year compared to £154,629 for the previous year. Expenditure in the year totalled £221,598 compared to £222,786 in 2023. The resulting deficit for the year after investment gains is £56,875 compared to one of £59,263 for the previous year. Income in the year was boosted by a net surplus of just over £5,000 from the welcome return of the Christmas Tree Festival which was last held before the pandemic. Investment interest of £10,183 was received compared to £11,075 in 2023 and the value of our investments increased by £4,220 compared to an increase of £8,894 in 2023, but these gains are unrealised.

The main expense variations are a significant increase in energy costs and a planned decrease of our Freewill Offer to the Diocese of £10,000.

Cash flow will continue to be monitored carefully. The P.C.C. is governed by charity legislation under which a risk assessment has been made and the PCC has determined that liquid funds are required equivalent to between three and six month's expenditure. Based on the expenditure for 2023 the liquid reserves required are between £55,000 and £111,000 and these are currently more than adequately covered but are being depleted each year.

The P.C.C. has drawn up a budget for 2025 and it is heartening to note that the current energy contracts will end in summer 2025 and new ones have been negotiated that should significantly reduce expenditure.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The P.C.C. operates under the Parochial Church Council Powers Measure. The P.C.C. is registered as an individual charity with the Charity Commission.

The P.C.C. Members who served during the year were:

Mr P Andrew

Mr W P Bakker (Warden) (Resigned 28 October 2024)

Mr B Adams (Deputy Warden)

Mr M Smith

Mr A Deas (Warden)

Mrs S Adsett	
Mr I Smithson	
Dr M Mace	(Resigned 29 April 2024)
Mrs E Harbord (Deputy Warden)	(Resigned 29 April 2024)
Mrs J Hogg	(Resigned 29 April 2024)
Mrs J Lappin (Deputy Warden)	
Mrs D Lee	
Mr I Gatto	
Rev D Johnson	
Mr J Slaughter	
Rev C Soderman	(Resigned 22 September 2024)
Mrs S Toomer	
Mrs S Fowler	
Mr M Kitching	
Mrs V Smith	
Mr C J Onwuzuligbo	(Co-opted 22 July 2024)

The method of appointment of P.C.C. 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 P.C.C.

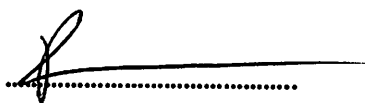
The business of the parish is conducted through the P.C.C. The P.C.C. has a Standing Committee which meets routinely between P.C.C. meetings.

The P.C.C. delegates some of its responsibilities to two sub-committees, the St James Action Group and the All Saints Action Group, who meet regularly. They report to the full Council which then discusses the issues and acts accordingly.

All decisions are made by the P.C.C. members as a whole.

A resolution reappointing Deborah Fletcher-McVay FCA of Xeinadin as independent examiner will be presented to the Annual General Meeting.

The P.C.C. Members report was approved by the Board of P.C.C. Members.



Rev D Johnson

Chairman

Dated: 24th March 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF NORTHALLERTON

I report to the P.C.C. Members on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Northallerton (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the P.C.C. Members 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.

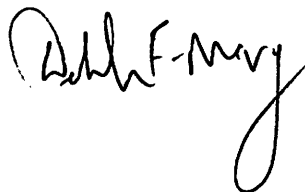
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

Deborah Fletcher-McVay FCA



Xeinadin
Accountants
Trinity House
Thurston Road
Northallerton
DL6 2NA

Dated:

26/3/2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST DECEMBER 2024

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	Notes	£	£	£	£
Income from:					
Donations and legacies	2	108,530	11,084	119,614	121,067
Church activities	3	19,131	1,291	20,422	21,100
Other trading activities	4	10,284	-	10,284	1,387
Investments	5	555	9,628	10,183	11,075
Total Income		138,500	22,003	160,503	154,629
Expenditure on:					
Raising Funds	6	3,583	-	3,583	-
Charitable Activities	7	148,766	69,249	218,015	222,786
Total Expenditure		152,349	69,249	221,598	222,786
Transfers between Funds		2,186	(2,186)	-	-
Net gains/(losses) on investments	11	4,220	-	4,220	8,894
Net movement in Funds		(7,443)	(49,432)	(56,875)	(59,263)
Fund balances at 1 January 2024		650,018	389,773	1,039,791	1,099,054
Fund balances at 31 December 2024		642,575	340,341	982,916	1,039,791

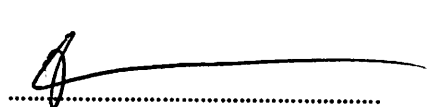
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

BALANCE SHEET

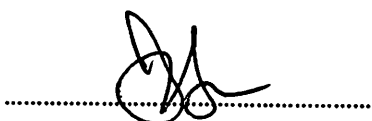
31ST DECEMBER 2024

		2024		2023
	Note	£	£	£
FIXED ASSETS				
Tangible assets	10	674,044		694,341
Investments	11	86,880		82,661
		<u>760,924</u>		<u>777,002</u>
CURRENT ASSETS				
Debtors	12	10,030	11,410	
Investments	13	190,909	240,726	
Cash at bank and in hand		31,212	17,078	
		<u>232,151</u>	<u>269,214</u>	
CREDITORS: Amounts falling due within one year	14	<u>(10,159)</u>	<u>(6,425)</u>	
NET CURRENT ASSETS		221,992		262,789
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>982,916</u>		<u>1,039,791</u>
FUNDS				
Restricted funds	15	340,341		389,773
Unrestricted funds		642,575		650,018
TOTAL FUNDS		<u>982,916</u>		<u>1,039,791</u>

These financial statements were approved by the P.C.C Members on 24th March 2025.



Rev D JOHNSON
Chairman



Mr I C SMITHSON
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

Charity Information

The Parochial Church Council of the Ecclesiastical Parish of Northallerton is a corporate body established by the Church of England.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure (1956), 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 the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention, modified to include investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the accounts, the P.C.C. Members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the P.C.C. Members continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the P.C.C. Members in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

1.4 Incoming resources

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.

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.

Other trading income, including resources from church activities and other trading activities, is recognised when receivable by the charity.

Investment income, in the form of investment interest, is recognised when receivable by the charity.

Rental income from the informal letting of church premises is recognised when the rental is due.

Deferred income relates to wedding deposits deferred to the period in which the event it relates to occurs.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprises the costs associated with attracting donations and the costs of trading for fundraising purposes
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Consecrated and benefice property of any kind is excluded from the financial statements by section 10 of the Charities Act 2011. Depreciation is recognised so as to write off the costs of assets less their residual values over their useful lives on the following basis:

Freehold property	Nil
Improvements to consecrated property	2% straight line
Plant and machinery	15% reducing balance
Furniture and Fittings	5% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 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).

1.8 Investments

Current asset investments represent deposit accounts held by the charity which are measured according to the value of the deposit fund at the balance sheet date. 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.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and Gifts	108,530	11,084	119,614	119,757
Legacies receivable	-	-	-	1,310
	108,530	11,084	119,614	121,067
Donations and Gifts				
Gift Aid donations and other planned giving	67,035	-	67,035	68,159
Income tax recoverable on Gift Aid	19,238	-	19,238	19,773
Collections	15,124	2,353	17,477	17,030
Donations	7,133	-	7,133	5,509
Organ Recital Donations	-	2,677	2,677	4,632
Children & Families income	-	4,554	4,554	4,154
Hambleton DC Warm Spaces Grant	-	-	-	500
Diocesan Building Grant	-	1,500	1,500	-
	108,530	11,084	119,614	119,757

For the year ended 31 December 2023

Donations and Gifts	108,820	10,937	119,757
Legacies receivable	250	1,060	1,310
	109,070	11,997	121,067

3 Church activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024 £	Total Funds 2023 £
Church activity income				
Letting income	3,732	-	3,732	4,903
Fees	15,399	-	15,399	14,442
Listed Place of Worship VAT grant receivable	-	1,291	1,291	1,755
	19,131	1,291	20,422	21,100

All 2023 church activities income was unrestricted with the exception of £1,755 received from the Listed Place of Worship VAT grant.

4 Other trading activities

	2024 £	2023 £
Activities for generating funds	10,284	1,387

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest receivable	555	9,628	10,183	11,075
For the year ended 31 December 2023				
Interest receivable	698	10,377	11,075	

6 Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Trading costs				
Other trading activities	3,583	-	3,583	-

7 Charitable activities

	2024	2023
	£	£
Mission and parish giving	65,000	75,000
Clergy expenses and housing	9,586	10,905
Heat, light and water	24,829	15,711
Maintenance and repairs	7,739	7,942
Insurance	6,165	5,978
Organists salaries and occasional office fees	19,273	18,289
Event costs	2,212	69
Postage, stationery, telephone, sundries and bank charges	6,955	8,659
Parish administration	6,899	6,686
Donations	4,113	7,925
Altar requisites	2,924	2,587
Depreciation	22,483	23,895
Fees to Diocese	4,314	2,588
Legal and professional	1,708	1,564
Children & Families minister's salary and related costs	32,524	33,232
VAT expenditure covered by grant	1,291	1,756
	218,015	222,786
Analysis by fund		
Unrestricted funds	148,766	161,619
Restricted funds	69,249	61,167
	218,015	222,786

Legal and professional fees includes fees payable to the Independent Examiner of £1,600 (2023 - £1,500).

8 P.C.C. Members

None of the P.C.C. Members (or any persons connected with them) received any remuneration during the year but two of them were reimbursed a total of £7,201 travelling and other out of pocket expenses (2023 – three were reimbursed £8,378).

9 Employees

	2024	2023
Number of employees	Number	Number
The average monthly number of employees during the year was:	4	4

10 Tangible Fixed Assets

	Freehold Property	Improvement to Consecrated Property	Plant and Machinery	Furniture and Fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2024	135,000	603,669	109,666	59,338	907,673
Additions during the year	-	-	-	2,186	2,186
At 31 December 2024	135,000	603,669	109,666	61,524	909,859
Depreciation and Impairment					
At 1 January 2024	-	144,945	56,970	11,417	213,332
Depreciation charged in the year	-	12,074	7,904	2,505	22,483
At 31 December 2024	-	157,019	64,874	13,922	235,815
Carrying amount					
At 1 January 2024	135,000	458,724	52,696	47,921	694,341
At 31 December 2024	135,000	446,650	44,792	47,602	674,044

Improvements to consecrated property include the construction of the extension to St James Church and the re-roofing, structural work to the tower at All Saints Church and the conversion of the north aisle room and improvements to the parlour and office at All Saints Church together with the costs of works relating to the heating scheme at All Saints completed in 2021.

Freehold property comprises the residential property at 1 Ashlands Road.

11 Investments

Cost or Valuation	CCLA Investment Fund £
At 1 January 2024	82,661
Additions	-
Valuation changes	4,219
Disposals	-
	<u>86,880</u>
Carrying amount	
As at 31 December 2024	<u>86,880</u>
As at 31 December 2023	<u>82,661</u>

All investments are carried at their fair value. Investments are traded in quoted public markets for which market prices are readily available.

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year		
Other debtors	9,207	11,132
Prepayments and accrued income	823	278
	10,030	11,410

13 Current asset investments

	2024	2023
	£	£
Cash on deposit	190,909	240,726

14 Creditors

	2024	2023
	£	£
Amounts falling due within one year		
Other creditors	-	-
Accruals and deferred income	10,159	6,425
	10,159	6,425

15 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 2024	Movement in Incoming resources	Funds Resources expended	Transfers	Balance at 31 December 2024
	£	£	£		£
Fabric Repair Fund – St James	169,793	4,194	9,193	(2,186)	162,608
Fabric Repair Fund – All Saints	-	1,500	-	-	1,500
Ida Hewson Fund	143,699	8,104	24,209	-	127,594
Evangelical Purposes Fund	68,219	1,685	31,525	-	38,379
Music Fund	8,062	2,876	678	-	10,260
Funeral Collections for Charitable Purposes	-	2,353	2,353	-	-
Listed Place of Worship VAT Grants	-	1,291	1,291	-	-
	389,773	22,003	69,249	(2,186)	340,341

The St James Fabric Repair Fund represents a number of legacies from past parishioners for the general upkeep of the fabric of the church. Expenditure was incurred on maintenance, organ tuning and repair, heating, light, and insurance costs as well as a number of minor works in the church.

The All Saints Fabric Fund was established during the year following the receipt of a grant from the Diocese towards the costs of repairing a chimney in the church. One of the grant conditions was that it be placed into a restricted fund. The work will be carried out in 2025.

Income from the Ida Hewson fund and any capital which the York Diocesan Board of Finance decides it should use, must be applied for uses in the Parish of Northallerton which are both charitable and ecclesiastical, including the repair of the fabric of the church, the expense of running services and providing for a choir and the Diocesan Quota for Foreign Missions. This fund is being used to fund two thirds of the cost of Children & Families Work.

The Evangelical Purposes Fund is the proceeds of a legacy to be spent on those purposes. Expenditure has been incurred on the Associate Minister's expenses, organists salaries, service costs and one third of the expenditure on Children & Families work.

A Music Fund was set up in 2023 by the P.C.C. to raise funds for works to the All Saints organ. During the year collections following music recitals given in All Saints and donations received for the organ were added to the fund.

Funeral Collections for Charitable Purposes comprise 50% of collections received at funerals which the P.C.C. has elected to donate to charities where one has been nominated by relatives of the deceased.

Listed Place of Worship grants were claimed in the year to fund the VAT costs incurred on the heating project.

Transfers from restricted to unrestricted funds relate to fixed asset additions funded from the appropriate restricted fund, whereby the restriction on income is satisfied following expenditure on the capital asset.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Tangible assets	539,044	135,000	674,044
Investments	86,880	-	86,880
Current assets / (liabilities)	16,651	205,341	221,992
	642,575	340,341	982,916

17 Related party transactions

There were no disclosable related party transactions during the year (2023 – none).

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Registration Number 1131285

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

LEGAL AND ADMINISTRATIVE INFORMATION

P.C.C Members	Mr P Andrew (Warden)	
	Mr W P Bakker (Warden)	
	Mr B Adams (Deputy Warden)	(Appointed 15 May 2023)
	Mr M Smith (Deputy Warden)	
	Mr A Deas	
	Rev F Mayer-Jones	(Resigned 30 April 2023)
	Mrs S Adsett	
	Mr I Smithson	
	Dr M Mace	
	Mrs E Harbord (Deputy Warden)	(Appointed 15 May 2023)
	Mrs J Lappin	
	Mrs D Lee	
	Mr I Gatto	(Appointed 23 October 2023)
	Rev D Johnson	
	Mr R Perkins	(Resigned 15 May 2023)
	Mr J Slaughter	
	Rev C Soderman	
	Mrs J Hogg	
	Mrs S Toomer	
	Mrs S Fowler	
	Mrs J Staves	(Resigned 15 May 2023)
Treasurer	Mr I Smithson	
Secretary	Mrs J Lappin	
Charity Number	1131285	
Principal Address	High Street	
	Northallerton	
	North Yorkshire	
	DL7 8DJ	
Independent Examiner	Deborah Fletcher-McVay FCA	
	Kenneth Easby Limited	
	Oak House	
	Market Place	
	Bedale	
	North Yorkshire	
Bankers	DL8 1AQ	
	Barclays Bank PLC	
	193 High Street	
	Northallerton	
	North Yorkshire	
	DL7 8LJ	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON
P.C.C MEMBERS REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The P.C.C. Members present their report and accounts for the year ended 31 December 2023.

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 Parochial Church Council (Powers) Measure (1956), the Charities Act 2011 and the "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 the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The P.C.C. is committed to enabling as many people as possible to worship in our churches and to become part of our parish community. All are welcome to attend our regular services. The P.C.C. maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish.

When planning our activities for the year, the incumbent and the P.C.C. have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

As the Anglican Church in the Parish of Northallerton with Romanby our purpose is:

- To grow in our love for God in Christ;
- To grow in our love for each other in our Christian community;
- To reach out in compassion, service and evangelism; and
- To provide pastoral care for people living in the parish.

The P.C.C. has the responsibility of co-operating with the incumbent in promoting this purpose. It also has maintenance responsibilities for All Saints Church, Northallerton and St James Church, Romanby.

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

Achievements and performance

The P.C.C. met 5 times and the Standing Committee met 6 times during the year. The All Saints, St James and Finance Action Groups met on a number of occasions as business required.

There were 212 parishioners (212 in 2022) on the Electoral Roll at the date of the 2023 Annual Parish Meeting.

Review of the year ending 31st December 2023

Like for many churches, 2023 was a year of stabilisation, consolidation and recovery, mercifully free of COVID restrictions. Unfortunately, our valued vicar decided to move to another position and left us at the end of April, leaving us in vacancy for the rest of the year. However, the existing clergy, retired clergy, PCC members and volunteers have pulled together effectively to take us through this phase. Just before the end of the year, two excellent candidates were shortlisted and interviewed, and one was expected to be appointed early in the New Year. This year also saw a full complement of churchwardens and deputies. Our sub-committee structure is working well.

Our outreach work continues with schools and other groups, and schools continue to use our churches for special services and learning. We have continued to work in collaboration with other churches in the town through ONE Northallerton (Churches Together), especially supporting The Living Rooms, the Syrian and Afghan families who have settled in the community and a town-wide Christians Caring for Creation group. We continue to be listed in the Welcome Directory, ready to welcome ex-offenders.

Our *Parish Profile* was created for the recruitment process but has also helped focus the PCC's attention on our strengths, opportunities, weaknesses and challenges. It has been good to see our churches used for outside events again, and we plan to build on that by putting our beautiful and historic buildings to greater use. Wi-Fi has made it into the main body of All Saints church.

Occasional offices continue to be an important part of our work, with 47 baptisms, no weddings and 47 funerals. We have also continued to offer pastoral ministry to people in their homes, including home communion services for individuals and groups.

Our parish is part of Mowbray Deanery which has been developing a Deanery Plan. This is likely to see Northallerton as the focus of the Northern Team which is likely to mean some changes to our ways of serving our congregations and wider communities.

Financial review

The statement of financial activities on page 9 shows that income amounted to £154,629 for the year compared to £279,479 for the previous year. Expenditure in the year totalled £222,786 compared to £222,992 in 2022. The resulting deficit for the year of £59,263 compares with a surplus of £55,254 for the previous year. Income was significantly less than that received in 2022 since last year an instalment of £137,500 from the legacy of John Hutchinson was received. During the year a final payment of £1,060 was received from Mr Hutchinson's estate and a legacy of £250 was received from the estate of Brenda Cranston. Investment interest of £11,075 was received compared to £3,699 in 2022 and the value of our investments increased by £8,894 compared to a loss of £1,233 in 2022, but these gains are unrealised.

The main expense variations are a significant increase in energy costs but maintenance and repair costs were reduced during the year.

Cash flow will continue to be monitored carefully. The P.C.C. is governed by charity legislation under which a risk assessment has been made and the PCC has determined that liquid funds are required equivalent to between three and six month's expenditure. Based on the expenditure for 2023 the liquid reserves required are between £55,000 and £111,000 and these are currently more than adequately covered but are being depleted each year.

The P.C.C. has drawn up a budget for 2024 assuming that income will continue to be adversely affected by the cost of living crisis – energy costs for both churches have trebled recently - and expenditure will continue to be closely monitored.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The P.C.C. operates under the Parochial Church Council Powers Measure. The P.C.C. is registered as an individual charity with the Charity Commission.

The P.C.C. Members who served during the year were:

Mr P Andrew (Warden)	
Mr W P Bakker (Warden)	
Mr B Adams (Deputy Warden)	(Appointed 15 May 2023)
Mr M Smith (Deputy Warden)	
Mr A Deas	
Rev F Mayer-Jones	(Resigned 30 April 2023)
Mrs S Adsett	
Mr I Smithson	
Dr M Mace	
Mrs E Harbord (Deputy Warden)	(Appointed 15 May 2023)
Mrs J Lappin	
Mrs D Lee	
Mr I Gatto	(Appointed 23 October 2023)
Rev D Johnson	
Mr R Perkins	(Resigned 15 May 2023)
Mrs J Staves	(Resigned 15 May 2023)
Ms J Logan	(Resigned 23 October 2023)
Mr J Slaughter	
Mrs J Hogg	
Rev C Soderman	
Mrs S Toomer	
Mrs S Fowler	
Mr M Kitching	(Appointed 15 May 2023)
Mrs V Smith	(Appointed 17 July 2023)
Mrs S Campbell	(Appointed 17 July 2023)

The method of appointment of P.C.C. 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 P.C.C.

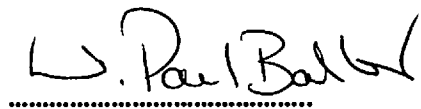
The business of the parish is conducted through the P.C.C. The P.C.C. has a Standing Committee which meets routinely between P.C.C. meetings.

The P.C.C. delegates some of its responsibilities to two sub-committees, the St James Action Group and the All Saints Action Group, who meet regularly. They report to the full Council which then discusses the issues and acts accordingly.

All decisions are made by the P.C.C. members as a whole.

A resolution reappointing Deborah Fletcher-McVay FCA of Kenneth Easby Limited as independent examiner will be presented to the Annual General Meeting.

The P.C.C. Members report was approved by the Board of P.C.C. Members.

A handwritten signature in black ink, appearing to read 'W. Paul Bakker', written over a dotted line.

W P Bakker

Chairman

Dated: 11th March 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHallERTON

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHallERTON

I report to the P.C.C. Members on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Northallerton (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the P.C.C. Members 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.

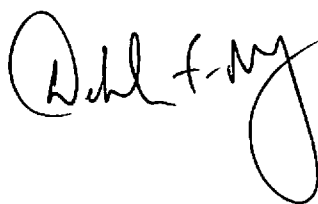
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

Deborah Fletcher-McVay FCA



Kenneth Easby Limited
Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated:

21/3/24

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	109,070	11,997	121,067	253,606
Church activities	3	19,345	1,755	21,100	21,039
Other trading activities	4	1,387	-	1,387	1,135
Investments	5	698	10,377	11,075	3,699
Total Income		130,500	24,129	154,629	279,479
Expenditure on:					
Raising Funds	6	-	-	-	69
Charitable Activities	7	161,619	61,167	222,786	222,923
Total Expenditure		161,619	61,167	222,786	222,992
Transfers between Funds		2,001	(2,001)	-	-
Net gains/(losses) on investments	11	8,894	-	8,894	(1,233)
Net movement in Funds		(20,224)	(39,039)	(59,263)	55,254
Fund balances at 1 January 2023		670,242	428,812	1,099,054	1,043,800
Fund balances at 31 December 2023		650,018	389,773	1,039,791	1,099,054

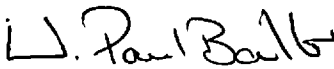
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

BALANCE SHEET

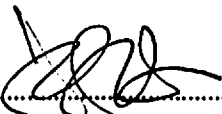
31ST DECEMBER 2023

		2023		2022
	Note	£	£	£
FIXED ASSETS				
Tangible assets	10	694,341		712,544
Investments	11	82,661		63,767
		<u>777,002</u>		<u>776,311</u>
CURRENT ASSETS				
Debtors	12	11,410	9,792	
Investments	13	240,726	300,353	
Cash at bank and in hand		17,078	18,363	
		<u>269,214</u>	<u>328,508</u>	
CREDITORS: Amounts falling due within one year	14	<u>(6,425)</u>	<u>(5,765)</u>	
NET CURRENT ASSETS		262,789		323,743
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,039,791</u>		<u>1,099,054</u>
FUNDS				
Restricted funds	15	389,773		428,812
Unrestricted funds		650,018		670,242
TOTAL FUNDS		<u>1,039,791</u>		<u>1,099,054</u>

These financial statements were approved by the P.C.C Members on 11th March 2024.


.....

Mr W P BAKKER
Trustee


.....

Mr I C SMITHSON
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

Charity Information

The Parochial Church Council of the Ecclesiastical Parish of Northallerton is a corporate body established by the Church of England.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure (1956), 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 the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention, modified to include investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the accounts, the P.C.C. Members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the P.C.C. Members continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the P.C.C. Members in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

1.4 Incoming resources

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.

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.

Other trading income, including resources from church activities and other trading activities, is recognised when receivable by the charity.

Investment income, in the form of investment interest, is recognised when receivable by the charity.

Rental income from the informal letting of church premises is recognised when the rental is due.

Deferred income relates to wedding deposits deferred to the period in which the event it relates to occurs.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprises the costs associated with attracting donations and the costs of trading for fundraising purposes
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Consecrated and benefice property of any kind is excluded from the financial statements by section 10 of the Charities Act 2011. Depreciation is recognised so as to write off the costs of assets less their residual values over their useful lives on the following basis:

Freehold property	Nil
Improvements to consecrated property	2% straight line
Plant and machinery	15% reducing balance
Furniture and Fittings	5% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 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).

1.8 Investments

Current asset investments represent deposit accounts held by the charity which are measured according to the value of the deposit fund at the balance sheet date. 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.

2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations and Gifts	108,820	10,937	119,757	116,106
Legacies receivable	250	1,060	1,310	137,500
	109,070	11,997	121,067	253,606
Donations and Gifts				
Gift Aid donations and other planned giving	68,159	-	68,159	68,340
Income tax recoverable on Gift Aid	19,773	-	19,773	19,882
Collections	14,879	2,151	17,030	22,253
Donations	5,509	-	5,509	2,561
Friends donation/transfer	-	-	-	-
Organ Recital Donations	-	4,632	4,632	-
Children & Families income	-	4,154	4,154	570
Hambleton DC Warm Spaces Grant	500	-	500	-
Diocesan Grant	-	-	-	2,500
	108,820	10,937	119,757	116,106
For the year ended 31 December 2022				
Donations and Gifts	112,679	3,427	116,106	
Legacies receivable	-	137,500	137,500	
	112,679	140,927	253,606	

3 Church activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
Church activity income				
Letting income	4,903	-	4,903	1,532
Fees	14,442	-	14,442	17,123
Listed Place of Worship VAT grant receivable	-	1,755	1,755	2,384
	19,345	1,755	21,100	21,039

All 2022 church activities income was unrestricted with the exception of £2,384 received from the Listed Place of Worship VAT grant.

4 Other trading activities

	2023 £	2022 £
Activities for generating funds	1,387	1,135

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Interest receivable	698	10,377	11,075	3,699
For the year ended 31 December 2022				
Interest receivable	1,825	1,874	3,699	

6 Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Trading costs				
Other trading activities	-	-	-	69

7 Charitable activities

	2023	2022
	£	£
Mission and parish giving	75,000	75,000
Clergy expenses and housing	10,905	11,905
Heat, light and water	15,711	11,715
Maintenance and repairs	7,942	13,570
Insurance	5,978	5,475
Organists salaries and occasional office fees	18,289	19,560
Parish magazine and event costs	69	35
Postage, stationery, telephone, sundries and bank charges	8,659	6,729
Parish administration	6,686	6,295
Donations	7,925	2,664
Altar requisites	2,587	6,766
Depreciation	23,895	25,227
Fees to Diocese	2,588	5,159
Children & Families minister's salary and related costs	33,232	29,017
Legal and professional	1,564	1,422
VAT expenditure covered by grant	1,756	2,384
	222,786	222,923
Analysis by fund		
Unrestricted funds	161,619	139,757
Restricted funds	61,167	83,166
	222,786	222,923

Legal and professional fees includes fees payable to the Independent Examiner of £1,500 (2022 - £1,400).

8 P.C.C. Members

None of the P.C.C. Members (or any persons connected with them) received any remuneration during the year but three of them were reimbursed a total of £8,378 travelling and other out of pocket expenses (2022 – three were reimbursed £9,872).

9 Employees

	2023	2022
Number of employees	Number	Number
The average monthly number of employees during the year was:	4	4

10 Tangible Fixed Assets

	Freehold Property	Improvement to Consecrated Property	Plant and Machinery	Furniture and Fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2023	135,000	603,669	108,515	54,798	901,982
Additions during the year	-	-	1,151	4,540	5,691
At 31 December 2023	135,000	603,669	109,666	59,338	907,673
Depreciation and Impairment					
At 1 January 2023	-	132,872	47,671	8,895	189,438
Depreciation charged in the year	-	12,073	9,299	2,522	23,894
At 31 December 2023	-	144,945	56,970	11,417	213,332
Carrying amount					
At 1 January 2023	135,000	470,797	60,844	45,903	712,544
At 31 December 2023	135,000	458,724	52,696	47,921	694,341

Improvements to consecrated property include the construction of the extension to St James Church and the re-roofing, structural work to the tower at All Saints Church and the conversion of the north aisle room and improvements to the parlour and office at All Saints Church together with the costs of works relating to the heating scheme at All Saints completed in 2021.

Freehold property comprises the residential property at 1 Ashlands Road.

11 Investments

Cost or Valuation	CCLA Investment Fund £
At 1 January 2023	63,767
Additions	10,000
Valuation changes	8,894
Disposals	-
	82,661
Carrying amount	
As at 31 December 2023	82,661
As at 31 December 2022	63,767

All investments are carried at their fair value. Investments are traded in quoted public markets for which market prices are readily available.

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
Other debtors	11,132	9,272
Prepayments and accrued income	278	520
	11,410	9,792

13 Current asset investments

	2023	2022
	£	£
Cash on deposit	240,726	300,353

14 Creditors

	2023	2022
	£	£
Amounts falling due within one year		
Other creditors	-	-
Accruals and deferred income	6,425	5,765
	6,425	5,765

15 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 2023	Movement in Incoming resources	Funds Resources expended	Transfers	Balance at 31 December 2023
	£	£	£		£
Fabric Repair Fund – St James	173,142	4,720	7,479	(590)	169,793
Ida Hewson Fund	156,790	7,948	20,478	(561)	143,699
Evangelical Purposes Fund	98,880	2,923	29,044	(4,540)	68,219
Music Fund	-	4,632	260	3,690	8,062
Funeral Collections for Charitable Purposes	-	2,151	2,151	-	-
Listed Place of Worship VAT Grants		1,755	1,755	-	-
	428,812	24,129	61,167	(2,001)	389,773

The St James Fabric Repair Fund represents a number of legacies from past parishioners for the general upkeep of the fabric of the church. During the year the final instalment from the estate of the late John Hutchinson was added to the Fund. Expenditure was incurred on maintenance, organ tuning and repair, heating, light, and insurance costs as well as a number of minor works in the church.

Income from the Ida Hewson fund and any capital which the York Diocesan Board of Finance decides it should use, must be applied for uses in the Parish of Northallerton which are both charitable and ecclesiastical, including the repair of the fabric of the church, the expense of running services and providing for a choir and the Diocesan Quota for Foreign Missions. This fund is being used to fund two thirds of the cost of Children & Families Work.

The Evangelical Purposes Fund is the proceeds of a legacy to be spent on those purposes. During the year the final instalment from the estate of the late John Hutchinson was added to the Fund. Expenditure has been incurred on the Associate Minister's expenses, organists salaries, service costs and one third of the expenditure on Children & Families work.

During the year a Music Fund was set up by the P.C.C. to raise funds for works to the All Saints organ. During the year collections following music recitals given in All Saints and donations received for the organ were added to the fund.

Funeral Collections for Charitable Purposes comprise 50% of collections received at funerals which the P.C.C. has elected to donate to charities where one has been nominated by relatives of the deceased.

Listed Place of Worship grants were claimed in the year to fund the VAT costs incurred on the heating project.

Transfers from restricted to unrestricted funds relate to fixed asset additions funded from the appropriate restricted fund, whereby the restriction on income is satisfied following expenditure on the capital asset. In addition donations received in earlier years in respect of the Music Fund set up in 2023 were transferred from unrestricted funds to the Music Fund. Total transfers in 2023 amounted to £2,001 (2022: £7,926).

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	559,341	135,000	694,341
Current assets / (liabilities)	90,677	254,773	345,450
	650,018	389,773	1,039,791

17 Related party transactions

There were no disclosable related party transactions during the year (2022 – none).

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Charity Registration Number 1131285

KENNETH EASBY LIMITED

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

LEGAL AND ADMINISTRATIVE INFORMATION

P.C.C Members	Mr P Andrew (Warden)	
	Mr A Deas	
	Rev F Mayer-Jones	
	Mrs S Adsett	
	Mr I Smithson	
	Dr M Mace	
	Mrs E Harbord	(Resigned 16 May 2022)
	Mr M Smith (Warden)	
	Mrs J Lappin	
	Mrs D Lee	
	Mrs R Masterman	(Resigned 16 May 2022)
	Mr R Perkins	
	Rev D Johnson	
	Mrs R Wright	
	Mr J Slaughter	
	Mr P Carrotte	(Resigned 11 July 2022)
	Mrs J Hogg	
	Mrs J Staves	
	Rev C Soderman	
	Ms J Logan	(Appointed 11 th July 2022)
	Mr W P Bakker	(Appointed 16 th May 2022)
	Mrs S Toomer	(Appointed 16 th May 2022)
	Mrs S Fowler	(Appointed 16 th May 2022)
Treasurer	Mr I Smithson	
Secretary	Mrs J Lappin	
Charity Number	1131285	
Principal Address	High Street Northallerton North Yorkshire DL7 8DJ	
Independent Examiner	Deborah Fletcher-McVay FCA Kenneth Easby Limited Accountants Oak House Market Place Bedale North Yorkshire DL8 1AQ	
Bankers	Barclays Bank PLC 193 High Street Northallerton North Yorkshire DL7 8LJ	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON
P.C.C MEMBERS REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The P.C.C. Members present their report and accounts for the year ended 31 December 2022.

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 Parochial Church Council (Powers) Measure (1956), the Charities Act 2011 and the "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 the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The P.C.C. is committed to enabling as many people as possible to worship in our churches and to become part of our parish community. All are welcome to attend our regular services. The P.C.C. maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish.

When planning our activities for the year, the incumbent and the P.C.C. have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

As the Anglican Church in the Parish of Northallerton with Romanby our purpose is:

- To grow in our love for God in Christ;
- To grow in our love for each other in our Christian community;
- To reach out in compassion, service and evangelism; and
- To provide pastoral care for people living in the parish.

The P.C.C. has the responsibility of co-operating with the incumbent in promoting this purpose. It also has maintenance responsibilities for All Saints Church, Northallerton and St James Church, Romanby.

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

Achievements and performance

The P.C.C. met 5 times and the Standing Committee met 4 times during the year. The All Saints and St James Action Groups met on a number of occasions as business required.

There were 212 parishioners (209 in 2021) on the Electoral Roll at the date of the 2022 Annual Parish Meeting.

Review of the year ending 31st December 2022

Occasional offices continue to be a main part of our work with 46 baptisms, 8 weddings and 57 funerals taking place in the year.

We continue with a small online worshipping community on Sunday evenings but most of our worship together has returned to our buildings.

There has been a usual engagement with visits to schools in person for assemblies and RE lessons, with our nearest schools using the church buildings for services at Harvest and Christmas. In addition there has been an area Leavers' Service run in conjunction with the Diocese of York Education Department.

Informal services in the parish continue to grow – "The Gathering" (Café Church at All Saints) is increasingly established and in the latter part of the year a new service "Family Church" at St James, once a month was begun.

We have continued to work in collaboration with other churches in the town through ONE Northallerton (Churches Together), especially supporting The Living Rooms, the Syrian and Afghan families who have settled in the community, a town-wide Christians Caring for Creation group and co-ordinating a Warm Spaces initiative across our different buildings.

The next phase of the All Saints Re-ordering continues with consultations over nave furniture, which we hope to run to completion in 2023

Financial review

The statement of financial activities on page 9 shows that income amounted to £279,479 for the year compared to £469,240 for the previous year. Expenditure in the year totalled £222,992 compared to £250,469 in 2021. The resulting surplus for the year of £55,254 compares with one of £218,771 for the previous year. However, income was artificially boosted by the receipt of large legacy payments from the estate of John Hutchinson in both years and a transfer of funds from the Friends of All Saints charity which merged with the P.C.C. during 2021. The Parish Giving Scheme was introduced towards the end of 2021 and income from planned giving originally increased slightly but has since fallen back again as a result of the deaths of some particularly generous parishioners.

However, income from collections increased significantly from 2021 levels as the country moved out of COVID restrictions and the introduction of a cashless transaction terminal at the end of the year has led to additional income.

The main expense variations are a significant reduction in the amount of VAT paid out on works to the churches (the actual expenditure is funded from capital) and an increase in the amount of Freewill Giving paid to the Diocese of £10,000. In 2021 there was also a significant amount paid out in respect of the patio at the Multiply Minister's house.

Cash flow will continue to be monitored carefully. The P.C.C. is governed by charity legislation under which a risk assessment has been made and the PCC has determined that liquid funds are required equivalent to between three and six month's expenditure. Based on the expenditure for 2022 the liquid reserves required are between £55,000 and £111,000 and these are currently more than adequately covered but are being depleted each year.

The P.C.C. has drawn up a budget for 2023 assuming that income will continue to be adversely affected by the cost of living crisis – energy costs for both churches have trebled recently - and expenditure will continue to be closely monitored.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The P.C.C. operates under the Parochial Church Council Powers Measure. The P.C.C. is registered as an individual charity with the Charity Commission.

The P.C.C. Members who served during the year were:

Mr P Andrew (Warden)	
Mr A Deas	
Rev F Mayer-Jones	
Mrs S Adsett	
Mr I Smithson	
Dr M Mace	
Mrs E Harbord	(Resigned 16 May 2022)
Mr M Smith	
Mrs J Hogg	
Mrs J Lappin	
Mrs D Lee	
Mr P Carrotte	(Resigned 11 July 2022)
Mrs R Masterman	(Resigned 16 May 2022)
Rev D Johnson	
Mr R Perkins	
Mrs R Wright	
Mr J Slaughter	
Mrs J Staves	
Rev C Soderman	
Ms J Logan	(Appointed 11 th July 2022)
Mr W P Bakker	(Appointed 16 th May 2022)
Mrs S Toomer	(Appointed 16 th May 2022)
Mrs S Fowler	(Appointed 16 th May 2022)

The method of appointment of P.C.C. 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 P.C.C.

The business of the parish is conducted through the P.C.C. The P.C.C. has a Standing Committee which meet routinely between P.C.C. meetings.

The P.C.C. delegates some of its responsibilities to two sub-committees, the St James Action Group and the All Saints Action Group, who meet regularly. They report to the full Council which then discusses the issues and act accordingly.

All decisions are made by the P.C.C. members as a whole.

A resolution reappointing Deborah Fletcher-McVay FCA of Kenneth Easby Limited as independent examiner will be presented to the Annual General Meeting.

The P.C.C. Members report was approved by the Board of P.C.C. Members.

A handwritten signature in black ink, appearing to read 'F. Jones', written over a dotted line.

Rev F Mayer-Jones

Chairman

Dated: 27/3/23

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

I report to the P.C.C. Members on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Northallerton (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the P.C.C. Members 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.

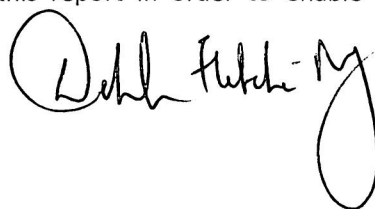
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

Deborah Fletcher-McVay FCA



Kenneth Easby Limited
Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated: 30/03/2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	112,679	140,927	253,606	404,893
Church activities	3	18,655	2,384	21,039	63,770
Other trading activities	4	1,135	-	1,135	431
Investments	5	1,825	1,874	3,699	146
Total Income		134,294	145,185	279,479	469,240
Expenditure on:					
Raising Funds	6	69	-	69	382
Charitable Activities	7	139,757	83,166	222,923	250,087
Total Expenditure		139,826	83,166	222,992	250,469
Transfers between Funds		7,926	(7,926)	-	-
Net gains/(losses) on investments	11	(1,233)	-	(1,233)	-
Net movement in Funds		1,161	54,093	55,254	218,771
Fund balances at 1 January 2022		669,081	374,719	1,043,800	825,029
Fund balances at 31 December 2022		670,242	428,812	1,099,054	1,043,800

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

BALANCE SHEET

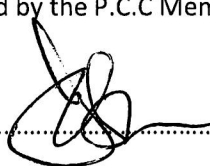
31ST DECEMBER 2022

		2022		2021
	Note	£	£	£
FIXED ASSETS				
Tangible assets	10		712,544	729,845
Investments	11		63,767	-
			<u>776,311</u>	<u>729,845</u>
CURRENT ASSETS				
Debtors	12	9,792		12,298
Investments	13	300,353		234,488
Cash at bank and in hand		18,363		79,284
		<u>328,508</u>		<u>326,070</u>
CREDITORS: Amounts falling due within one year	14	<u>(5,765)</u>		<u>(12,115)</u>
NET CURRENT ASSETS			322,743	313,955
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,099,054</u>	<u>1,043,800</u>
FUNDS				
Restricted funds	15		428,812	374,719
Unrestricted funds			670,242	669,081
TOTAL FUNDS			<u>1,099,054</u>	<u>1,043,800</u>

These financial statements were approved by the P.C.C Members on 27th March 2023.



REV'D FIONA MAYER-JONES
Trustee



MR IAN SMITHSON
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Charity Information

The Parochial Church Council of the Ecclesiastical Parish of Northallerton is a corporate body established by the Church of England.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure (1956), 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 the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention, modified to include investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the accounts, the P.C.C. Members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the P.C.C. Members continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the P.C.C. Members in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

1.4 Incoming resources

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.

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.

Other trading income, including resources from church activities and other trading activities, is recognised when receivable by the charity.

Investment income, in the form of investment interest, is recognised when receivable by the charity.

Rental income from the informal letting of church premises is recognised when the rental is due.

Deferred income relates to wedding deposits deferred to the period in which the event it relates to occurs.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprises the costs associated with attracting donations and the costs of trading for fundraising purposes
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Consecrated and benefice property of any kind is excluded from the financial statements by section 10 of the Charities Act 2011. Depreciation is recognised so as to write off the costs of assets less their residual values over their useful lives on the following basis:

Freehold property	Nil
Improvements to consecrated property	2% straight line
Plant and machinery	15% reducing balance
Furniture and Fittings	5% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 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).

1.8 Investments

Current asset investments represent deposit accounts held by the charity which are measured according to the value of the deposit fund at the balance sheet date. 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.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations and Gifts	112,679	3,427	116,106	266,384
Legacies receivable	-	137,500	137,500	138,509
	112,679	140,927	253,606	404,893
Donations and Gifts				
Gift Aid donations and other planned giving	68,340	-	68,340	69,582
Income tax recoverable on Gift Aid	19,882	-	19,882	20,520
Collections	19,590	2,663	22,253	11,445
Donations	2,367	194	2,561	2,249
Friends donation/transfer	-	-	-	156,714
Music Donations	-	-	-	3,234
Children & Families income	-	570	570	693
Diocesan Grants	2,500	-	2,500	-
Coronavirus Job Retention Grant	-	-	-	1,947
	112,679	3,427	116,106	266,384
For the year ended 31 December 2021				
Donations and Gifts	104,171	162,213	266,384	
Legacies receivable	500	138,009	138,509	
	104,671	300,222	404,893	

3 Church activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022 £	Total Funds 2021 £
Church activity income				
Letting income	1,532	-	1,532	4,457
Parish magazine	-	-	-	35
Fees	17,123	-	17,123	16,871
Listed Place of Worship VAT grant receivable	-	2,384	2,384	41,407
Other grants receivable	-	-	-	1,000
	18,655	2,384	21,039	63,770

All 2021 church activities income was unrestricted with the exception of £41,407 received from the Listed Place of Worship VAT grant.

4 Other trading activities

	2022 £	2021 £
Activities for generating funds	1,135	431

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Interest receivable	1,825	1,874	3,699	146
For the year ended 31 December 2021				
Interest receivable	19	127	146	

6 Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Trading costs				
Other trading activities	69	-	69	382

7 Charitable activities

	2022	2021
	£	£
Mission and parish giving	75,000	65,000
Clergy expenses and housing	11,905	23,449
Heat, light and water	11,715	7,056
Maintenance and repairs	13,570	7,942
Insurance	5,475	4,945
Organists salaries and occasional office fees	19,560	17,869
Parish magazine and event costs	35	-
Postage, stationery, telephone, sundries and bank charges	6,729	9,812
Parish administration	6,295	6,253
Donations	2,664	3,062
Altar requisites	6,766	1,360
Depreciation	25,227	26,865
Fees to Diocese	5,159	5,134
Children & Families minister's salary and related costs	29,017	28,503
Legal and professional	1,422	1,430
VAT expenditure covered by grant	2,384	41,407
	222,923	250,087
Analysis by fund		
Unrestricted funds	139,757	135,269
Restricted funds	83,166	114,818
	222,923	250,087

Legal and professional fees includes fees payable to the Independent Examiner of £1,400 (2021 - £1,380).

8 P.C.C. Members

None of the P.C.C. Members (or any persons connected with them) received any remuneration during the year but three of them were reimbursed a total of £9,872 travelling and other out of pocket expenses (2021 – three were reimbursed £7,030).

9 Employees

	2022	2021
Number of employees	Number	Number
The average monthly number of employees during the year was:	4	4

10 Tangible Fixed Assets

	Freehold Property	Improvement to Consecrated Property	Plant and Machinery	Furniture and Fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2022	135,000	602,189	108,387	48,480	894,056
Additions during the year	-	1,480	128	6,318	7,926
At 31 December 2022	135,000	603,669	108,515	54,798	901,982
Depreciation and Impairment					
At 1 January 2022	-	120,799	36,933	6,479	164,211
Depreciation charged in the year	-	12,073	10,738	2,416	25,227
At 31 December 2022	-	132,872	47,671	8,895	189,438
Carrying amount					
At 1 January 2022	135,000	481,390	71,454	42,001	729,845
At 31 December 2022	135,000	470,797	60,844	45,903	712,544

Improvements to consecrated property include the construction of the extension to St James Church and the re-roofing, structural work to the tower at All Saints Church and the conversion of the north aisle room and improvements to the parlour and office at All Saints Church together with the costs of works relating to the heating scheme at All Saints completed in 2021.

Freehold property comprises the residential property at 1 Ashlands Road.

11 Investments

	£
Cost or valuation	CCLA Investment Fund
At 1 January 2022	-
Additions	65,000
Valuation changes	(1,233)
Disposals	-
	63,767
Carrying amount	
At 31 December 2022	63,767
At 31 December 2021	-

All investments are carried at their fair value. Investments are all traded in quoted public markets for which market prices are readily available.

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year		
Other debtors	9,272	12,058
Prepayments and accrued income	520	240
	9,792	12,298

13 Current asset investments

	2022	2021
	£	£
Cash on deposit	300,353	234,488

14 Creditors

	2022	2021
	£	£
Amounts falling due within one year		
Other creditors	-	-
Accruals and deferred income	5,765	12,115
	5,765	12,115

15 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 31 December 2022
	£	Incoming resources £	Resources expended £	Transfers £	£
Fabric Repair Fund – All Saints	18,991	289	25,675	6,395	-
Fabric Repair Fund – St James	109,830	69,299	4,507	(1,480)	173,142
Ida Hewson Fund	187,234	1,506	19,345	(12,605)	156,790
Evangelical Purposes Fund	58,664	69,043	28,591	(236)	98,880
Funeral Collections for Charitable purposes	-	2,664	2,664	-	-
Listed Place of Worship VAT Grants	-	2,384	2,384	-	-
	374,719	145,185	83,166	(7,926)	428,812

The All Saints Fabric Repair fund represented donations for the general upkeep of the fabric of the church. During the year expenditure was incurred on the completion of the heating project together with church maintenance, organ tuning and repair, heating, light, and insurance costs. This fund has now been exhausted and further work to All Saints Church will be funded from the Ida Hewson Fund (see below).

The St James Fabric Repair Fund represents a number of legacies from past parishioners for the general upkeep of the fabric of the church. During the year a further instalment from the estate of the late John Hutchinson was added to the Fund. Expenditure was incurred on maintenance, organ tuning and repair, heating, light, and insurance costs as well as the work to the floor of the church.

Income from the Ida Hewson fund and any capital which the York Diocesan Board of Finance decides it should use, must be applied for uses in the Parish of Northallerton which are both charitable and ecclesiastical, including the repair of the fabric of the church, the expense of running services and providing for a choir and the Diocesan Quota for Foreign Missions. This fund is being used to fund two thirds of the cost of Children & Families Work and has financed some of the works on All Saints Church that was previously funded by the Fabric fund that was exhausted during the year.

The Evangelical Purposes Fund is the proceeds of a legacy to be spent on those purposes. During the year a further instalment from the estate of the late John Hutchinson was added to the Fund. Expenditure has been incurred on the Associate Minister's expenses, Organists salaries, service costs and one third of the expenditure on Children & Families work.

Funeral Collections for Charitable Purposes comprise 50% of collections received at funerals which the P.C.C. has elected to donate to charities where one has been nominated by relatives of the deceased.

Listed Place of Worship grants were claimed in the year to fund the VAT costs incurred on the heating project.

Transfers from restricted to unrestricted funds relate to fixed asset additions funded from the appropriate restricted fund, whereby the restriction on income is satisfied following expenditure on the capital asset. Total transfers in 2022 amounted to £7,926 (2021: £170,701).

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	577,544	135,000	712,544
Current assets / (liabilities)	92,698	293,812	386,510
	670,242	428,812	1,099,054

17 Related party transactions

There were no disclosable related party transactions during the year (2021 – none).

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Registration Number 1131285

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

LEGAL AND ADMINISTRATIVE INFORMATION

P.C.C Members	Mr P Andrew (Warden)	
	Mr A Deas	
	Rev F Mayer-Jones	
	Mrs S Adsett	
	Mr I Smithson	
	Dr M Mace	
	Mrs E Harbord	
	Mr M Smith	
	Mrs J Lappin	
	Mrs D Lee	
	Mrs R Masterman	
	Mr R Perkins	
	Rev D Johnson	
	Mrs R Wright	
	Mr J Slaughter	
	Mr P Carrotte	(Appointed 10 May 2021)
	Mrs J Hogg	(Appointed 10 May 2021)
	Mrs J Staves	(Appointed 10 May 2021)
	Rev C Soderman	(Appointed 1 June 2021)
Treasurer	Mr I Smithson	
Secretary	Mrs E Harbord	
Charity Number	1131285	
Principal Address	High Street Northallerton North Yorkshire DL7 8DJ	
Independent Examiner	Deborah Fletcher-McVay ACA Kenneth Easby Limited Chartered Accountants Oak House Market Place Bedale North Yorkshire DL8 1AQ	
Bankers	Barclays Bank PLC 193 High Street Northallerton North Yorkshire DL7 8LJ	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON
P.C.C MEMBERS REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The P.C.C. Members present their report and accounts for the year ended 31 December 2021.

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 Parochial Church Council (Powers) Measure (1956), the Charities Act 2011 and the "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 the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The P.C.C. is committed to enabling as many people as possible to worship in our churches and to become part of our parish community. All are welcome to attend our regular services. The P.C.C. maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish.

When planning our activities for the year, the incumbent and the P.C.C. have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

As the Anglican Church in the Parish of Northallerton with Romanby our purpose is:

- To grow in our love for God in Christ;
- To grow in our love for each other in our Christian community;
- To reach out in compassion, service and evangelism; and
- To provide pastoral care for people living in the parish.

The P.C.C. has the responsibility of co-operating with the incumbent in promoting this purpose. It also has maintenance responsibilities for All Saints Church, Northallerton and St James Church, Romanby.

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

Achievements and performance

The P.C.C. met 5 times and the Standing Committee met 4 times during the year. The All Saints and St James Action Groups met on a number of occasions as business required.

There were 209 parishioners (211 in 2020) on the Electoral Roll at the date of the 2021 Annual Parish Meeting.

Review of the year ending 31st December 2021

At the start of the year, the All Saints building was closed for heating work. Services were going to take place in the Golden Lion, and at St. James, but the COVID lockdown introduced in early January meant that services went online until Easter. Ministers and clergy, including our Outreach Minister continued to find innovative ways to engage, through Facebook, Zoom, YouTube. The Sunday morning Zoom service was well-supported and enabled people throughout the benefice to share worship. All Saints re-opened for worship on Maundy Thursday and St. James on Easter Day. As COVID restrictions gradually eased during the summer more activities, including singing, could take place, but still with social distancing, mask-wearing, ventilation and sanitising.

Occasional offices continue to be a main part of our work, although reduced this year: 21 baptisms, 5 weddings, 66 funerals. In the second half of the year funeral ministry saw a return to a greater number in the church buildings than had been possible in 2020 and the first half of 2021. We have also been able to offer more pastoral ministry to people in their homes as restrictions have eased, including returning to home communion services for individuals and groups.

As restrictions have eased we have reduced our online presence. Towards the end of the year we have been able to offer visits to schools in person for assemblies and RE lessons, with our nearest schools using the church buildings for services at Harvest and Christmas.

In March the PCC agreed that the parish should register with the Open Table Network and assent to the Inclusive Church vision. Monthly Open Table services started in April. A new informal Sunday service at 9.30am in All Saints began over the summer, necessitating a move of the 10.45 Eucharist to 11am.

We have continued to work in collaboration with other churches in the town through ONE Northallerton (Churches Together), especially supporting The Living Rooms, the Syrian and Afghan families who have settled in the community and a town-wide Christians Caring for Creation group.

The new heating system at All Saints was completed in March and has transformed the inside appearance as well as the temperature. The church contents which had been in storage were returned except for the pews, to allow for a period of experimenting with chairs and flexible use of the space. After consultation with the congregations and other users, permission was received from the diocese to dispose of the pews appropriately and continue with chairs.

A Stewardship Campaign was run in October and various new ways to give are being introduced (e.g. the Parish Giving Scheme, contactless payments).

Financial review

The COVID-19 pandemic has again had a significant effect on the finances of the P.C.C. The statement of financial activities on page 9 shows that income amounted to £469,240 for the year compared to £244,832 for the previous year. Expenditure in the year totalled £250,469 compared to £207,800 in 2020. The resulting surplus for the year of £218,771 compares with one of £37,032 for the previous year. However, income was artificially boosted by a large legacy from the estate of John Hutchinson and a transfer of funds from the Friends of All Saints charity which merged with the P.C.C. during the year. Towards the end of the year the "Let's Grow" initiative publicised the Parish Giving Scheme and, whilst it is too early to say what the overall effect of the Scheme has been there are promising signs that income from planned giving will increase significantly.

During the year three legacies totalling £138,509 were received compared to one of £1,000 in 2020. There was a modest increase in collections received but these are still considerably down on pre-COVID levels. The transfer from the Friends of All Saints to the All Saints Fabric Repair Fund amounted to £156,714, most of which was spent on the balance of the heating scheme started in 2020.

The main expense variations are a significant reduction in the amount of Freewill Giving paid to the Diocese of £22,318 and increases in Clergy housing costs of £15,576 relating mainly to the short term hire of a house for the curate and costs of the patio at the Associate Minister's house. Depreciation costs also increased considerably as a result of the capital projects undertaken. The main item of capital expenditure is the heating project at All Saints which was completed in time for Easter 2021 at a total cost of approximately £200,000 excluding fees.

Cash flow will continue to be monitored carefully. The P.C.C. is governed by charity legislation under which a risk assessment has been made and the PCC has determined that liquid funds are required equivalent to between three and six month's expenditure. Based on the expenditure for 2021 the liquid reserves required are between £52,000 and £104,000. At 31 December 2021 the reserves were £74,256.

Since the COVID-19 pandemic continues to result in the closure of church buildings the P.C.C. has drawn up a budget for 2022 assuming that income will continue to be adversely affected and expenditure will continue to be closely monitored.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The P.C.C. operates under the Parochial Church Council Powers Measure. The P.C.C. is registered as an individual charity with the Charity Commission.

The P.C.C. Members who served during the year were:

Mr P Andrew (Warden)

Mr A Deas

Rev F Mayer-Jones

Mrs S Adsett

Mr I Smithson

Dr M Mace

Mrs E Harbord

Mr M Smith

Mrs J Hogg (Appointed 10 May 2021)

Mrs J Lappin

Mrs D Lee

Mr P Carrotte (Appointed 10 May 2021)

Mrs R Masterman

Rev D Johnson

Mr R Perkins

Mrs R Wright

Mr J Slaughter

Mrs J Staves (Appointed 10 May 2021)

Rev C Soderman (Appointed 1 June 2021)

The method of appointment of P.C.C. 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 P.C.C.

The business of the parish is conducted through the P.C.C. The P.C.C. has a Standing Committee which meet routinely between P.C.C. meetings.

The P.C.C. delegates some of its responsibilities to two sub-committees, the St James Action Group and the All Saints Action Group, who meet regularly. They report to the full Council which then discusses the issues and act accordingly.

All decisions are made by the P.C.C. members as a whole.

A resolution reappointing Deborah Fletcher-McVay ACA of Kenneth Easby Limited as independent examiner will be presented to the Annual General Meeting.

The P.C.C. Members report was approved by the Board of P.C.C. Members.



.....
Rev F Mayer-Jones

Chairman

Dated: 28 March 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

I report to the P.C.C. Members on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Northallerton (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the P.C.C. Members 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.

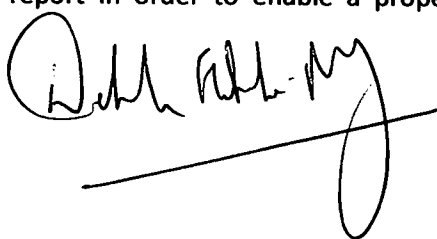
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

Deborah Fletcher-McVay ACA



Kenneth Easby Limited
Chartered Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated: 30 March 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	104,671	300,222	404,893	215,462
Church activities	3	22,363	41,407	63,770	26,374
Other trading activities	4	431	-	431	2,224
Investments	5	19	127	146	772
Total Income		127,484	341,756	469,240	244,832
Expenditure on:					
Raising Funds	6	382	-	382	639
Charitable Activities	7	135,269	114,818	250,087	207,161
Total Expenditure		135,651	114,818	250,469	207,800
Transfers between Funds		170,701	(170,701)	-	-
Net movement in Funds		162,534	56,237	218,771	37,032
Fund balances at 1 January 2021		506,547	318,482	825,029	787,997
Fund balances at 31 December 2021		669,081	374,719	1,043,800	825,029

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

BALANCE SHEET

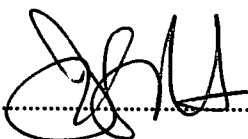
31ST DECEMBER 2021

		2021		2020
	Note	£	£	£
FIXED ASSETS				
Tangible assets	10		729,845	586,008
CURRENT ASSETS				
Debtors	11	12,298		9,779
Investments	12	234,488		134,406
Cash at bank and in hand		79,284		138,781
		<u>326,070</u>		<u>282,966</u>
CREDITORS: Amounts falling due within one year	13	<u>(12,115)</u>		<u>(43,945)</u>
NET CURRENT ASSETS			313,955	239,021
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,043,800</u>	<u>825,029</u>
FUNDS				
Restricted funds	14	374,719		318,482
Unrestricted funds		669,081		506,547
TOTAL FUNDS			<u>1,043,800</u>	<u>825,029</u>

These financial statements were approved by the P.C.C Members on 28th March 2022.



REV'D FIONA MAYER-JONES
Trustee



Mr IAN SMITHSON
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

Charity Information

The Parochial Church Council of the Ecclesiastical Parish of Northallerton is a corporate body established by the Church of England.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure (1956), 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 the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention, modified to include investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the accounts, the P.C.C. Members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the P.C.C. Members continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the P.C.C. Members in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

1.4 Incoming resources

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.

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.

Other trading income, including resources from church activities and other trading activities, is recognised when receivable by the charity.

Investment income, in the form of investment interest, is recognised when receivable by the charity.

Rental income from the informal letting of church premises is recognised when the rental is due.

Deferred income relates to wedding deposits deferred to the period in which the event it relates to occurs.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprises the costs associated with attracting donations and the costs of trading for fundraising purposes
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Consecrated and benefice property of any kind is excluded from the financial statements by section 10 of the Charities Act 2011. Depreciation is recognised so as to write off the costs of assets less their residual values over their useful lives on the following basis:

Freehold property	Nil
Improvements to consecrated property	2% straight line
Plant and machinery	15% reducing balance
Furniture and Fittings	5% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised in net income/(expenditure) for the year.

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 Investments

Investments represent deposit accounts held by the charity which are measured according to the value of the deposit fund at the balance sheet date.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations and Gifts	104,171	162,213	266,384	214,462
Legacies receivable	500	138,009	138,509	1,000
	104,671	300,222	404,893	215,462
Donations and Gifts				
Gift Aid donations and other planned giving	69,582	-	69,582	65,080
Income tax recoverable on Gift Aid	20,367	153	20,520	19,067
Collections	7,826	3,619	11,445	10,236
Summer Appeal	-	-	-	11,377
Donations	1,199	1,050	2,249	2,859
Friends donation/transfer	-	156,714	156,714	100,000
Music Donations	3,234	-	3,234	142
Children & Families income	16	677	693	519
Diocesan Grants	-	-	-	2,200
Coronavirus Job Retention Grant	1,947	-	1,947	2,982
	104,171	162,213	266,384	214,462
For the year ended 31 December 2020				
Donations and Gifts	105,870	108,592	214,462	
Legacies receivable	1,000	-	1,000	
	106,870	108,592	215,462	

3 Church activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
Church activity income				
Letting income	4,457	-	4,457	4,882
Parish magazine	35	-	35	2,858
Fees	16,871	-	16,871	17,634
Listed Place of Worship VAT grant receivable	-	41,407	41,407	-
Other grants receivable	1,000	-	1,000	1,000
	22,363	41,407	63,770	26,374

All 2020 church activities income was unrestricted.

4 Other trading activities

	2021 £	2020 £
Activities for generating funds	431	2,224

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest receivable	19	127	146	772
For the year ended 31 December 2020				
Interest receivable	83	689	772	

6 Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Trading costs				
Other trading activities	382	-	382	639

7 Charitable activities

	2021	2020
	£	£
Mission and parish giving	65,000	87,318
Clergy expenses and housing	23,449	7,873
Heat, light and water	7,056	7,168
Maintenance and repairs	7,942	10,284
Insurance	4,945	6,020
Organists salaries and occasional office fees	17,869	11,864
Parish magazine and event costs	-	591
Postage, stationery, telephone, sundries and bank charges	9,812	8,437
Parish administration	6,253	6,320
Donations	3,062	6,748
Altar requisites	1,360	771
Depreciation	26,865	16,891
Fees to Diocese	5,134	7,341
Children & Families minister's salary and related costs	28,503	28,035
Legal and professional	1,430	1,500
VAT expenditure covered by grant	41,407	-
	250,087	207,161
Analysis by fund		
Unrestricted funds	135,269	146,198
Restricted funds	114,818	60,963
	250,087	207,161

Legal and professional fees includes fees payable to the Independent Examiner of £1,380 (2020 - £1,500).

8 P.C.C. Members

None of the P.C.C. Members (or any persons connected with them) received any remuneration during the year but three of them were reimbursed a total of £7,030 travelling and other out of pocket expenses (2020 – two were reimbursed £2,618).

9 Employees

	2021	2020
Number of employees	Number	Number
The average monthly number of employees during the year was:	4	4

10 Tangible Fixed Assets

	Freehold Property	Improvement to Consecrated Property	Plant and Machinery	Furniture and Fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2021	135,000	487,551	57,283	43,520	723,354
Additions during the year	-	114,638	51,104	4,960	170,702
At 31 December 2021	135,000	602,189	108,387	48,480	894,056
Depreciation and Impairment					
At 1 January 2021	-	108,755	24,323	4,268	137,346
Depreciation charged in the year	-	12,044	12,610	2,211	26,865
At 31 December 2021	-	120,799	36,933	6,479	164,211
Carrying amount					
At 1 January 2021	135,000	378,796	32,960	39,252	586,008
At 31 December 2021	135,000	481,390	71,454	42,001	729,845

Improvements to consecrated property include the construction of the extension to St James Church and the re-roofing, structural work to the tower at All Saints Church and the conversion of the north aisle room and improvements to the parlour and office at All Saints Church together with the costs of works relating to the heating scheme at All Saints completed in 2021.

Freehold property comprises the residential property at 1 Ashlands Road.

11 Debtors

	2021 £	2020 £
Amounts falling due within one year		
Other debtors	12,058	9,569
Prepayments and accrued income	240	210
	12,298	9,779

12 Current asset investments

	2021 £	2020 £
Cash on deposit	234,488	134,406

13 Creditors

	2021	2020
	£	£
Amounts falling due within one year		
Other creditors	-	-
Accruals and deferred income	12,115	43,945
	12,115	43,945

14 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 Incoming resources £	funds Resources expended & transfers £	Balance at 31 December 2021 £
Fabric Repair Fund – All Saints	45,237	157,502	183,748	18,991
Fabric Repair Fund – St James	47,813	68,776	6,759	109,830
Ida Hewson Fund	204,802	1,688	19,256	187,234
Evangelical Purposes Fund	20,630	70,364	32,330	58,664
Funeral Collections for Charitable Purposes	-	2,019	2,019	-
Listed Place of Worship VAT Grants	-	41,407	41,407	-
	318,482	341,756	285,519	374,719

The All Saints Fabric Repair fund represents donations for the general upkeep of the fabric of the church. During the year the members of the Friends of All Saints Church (charity no 514433) voted to merge their charity with that of the P.C.C. provided that the balance was transferred to the All Saints Fabric Repair Fund. The merger was subsequently approved by the Charity Commission and subsequently £156,714 was paid into the Fund. Expenditure during the year was incurred on the completion of the heating project together with church maintenance, organ tuning and repair, heating, light, and insurance costs.

The St James Fabric Repair Fund represents a number of legacies from past parishioners for the general upkeep of the fabric of the church. During the year half of the legacy received from the estate of the late John Hutchinson was added to the Fund. Expenditure was incurred on maintenance, organ tuning and repair, heating, light, and insurance costs as well as the purchase of new gates and coffin trestles.

The Ida Hewson Fund represents capital invested in the purchase of the Curate's house, 1 Ashlands Road together with the net proceeds from the sale of the former Curate's house, 26 Helmsley Way which was sold in 2015. It is required that income from the trust fund and any capital which the York Diocesan Board of Finance decides it should use, must be applied for uses in the Parish of Northallerton which are both charitable and ecclesiastical, including the repair of the fabric of the church, the expense of running services and providing for a choir and the Diocesan Quota for Foreign Missions. This fund is being used to fund two thirds of the cost of Children & Families Work.

The Evangelical Purposes Fund is the proceeds of a legacy to be spent on those purposes. During the year half of the legacy received from the estate of the late John Hutchinson was added to the Fund. Expenditure has been incurred on the Associate Minister's expenses, Organists salaries, service costs and one third of the expenditure on Children & Families work. In addition the costs of the patio at the Associate Minister's house are shown here.

Funeral Collections for Charitable Purposes comprise 50% of collections received at funerals which the P.C.C. has elected to donate to charities where one has been nominated by relatives of the deceased.

Listed Place of Worship grants were claimed in the year to fund the VAT costs incurred on the heating project.

Transfers from restricted to unrestricted funds relate to fixed asset additions funded from the appropriate restricted fund, whereby the restriction on income is satisfied following expenditure on the capital asset. Total transfers in 2021 amounted to £170,701 (2020: £58,473).

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2021 are represented by:			
Tangible assets	594,845	135,000	729,845
Current assets / (liabilities)	74,236	239,719	313,955
	669,081	374,719	1,043,800

16 Related party transactions

There were no disclosable related party transactions during the year (2020 – none).

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Charity Registration Number 1131285

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

LEGAL AND ADMINISTRATIVE INFORMATION

P.C.C Members	Mr P Andrew (Warden)	
	Mr A Deas	
	Rev F Mayer-Jones	
	Mrs S Adsett	(Appointed 26th October 2020)
	Mr I Smithson	
	Dr M Mace	
	Mrs E Harbord	
	Mr M Smith	
	Mrs J Lappin	
	Mrs D Lee	
	Mrs R Masterman	
	Mr R Perkins	(Retired 26 th October 2020, Co-opted 7 th December 2020)
	Rev D Johnson	
	Mrs R Wright	
	Mr J Slaughter	(Appointed 26th October 2020)
Treasurer	Mr I Smithson	
Secretary	Mrs E Harbord	
Charity Number	1131285	
Principal Address	High Street Northallerton North Yorkshire DL7 8DJ	
Independent Examiner	Deborah Fletcher-McVay ACA Kenneth Easby Limited Chartered Accountants Oak House Market Place Bedale North Yorkshire DL8 1AQ	
Bankers	Barclays Bank PLC 193 High Street Northallerton North Yorkshire DL7 8LJ	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

P.C.C MEMBERS REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The P.C.C. Members 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 Parochial Church Council (Powers) Measure (1956), the Charities Act 2011 and the "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 the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The P.C.C. is committed to enabling as many people as possible to worship in our churches and to become part of our parish community. All are welcome to attend our regular services. The P.C.C. maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish.

When planning our activities for the year, the incumbent and the P.C.C. have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

As the Anglican Church in the Parish of Northallerton with Romanby our purpose is:

- To grow in our love for God in Christ;
- To grow in our love for each other in our Christian community;
- To reach out in compassion, service and evangelism; and
- To provide pastoral care for people living in the parish.

The P.C.C. has the responsibility of co-operating with the incumbent in promoting this purpose. It also has maintenance responsibilities for All Saints Church, Northallerton and St James Church, Romanby.

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

Achievements and performance

The P.C.C. met 5 times and the Standing Committee met 5 times during the year. The All Saints and St James Action Groups met on a number of occasions as business required.

There were 211 parishioners (212 in 2019) on the Electoral Roll at the date of the 2020 Annual Parish Meeting.

Review of the year ending 31st December 2020

The year started off fairly as expected until the effects of COVID and lockdown hit. The parish took part in a deanery wide mission “Come and See” in mid March, although by that point we were following social distance guide-lines that led to a curtailing of some activities.

Seeking to continue to serve the community and the vulnerable we set up teams of volunteers able to help practically and/or pastorally – finding that many needed phone contact more than anything, and finding new ways to offer prayer and worship online, by phone and post, and open-air gatherings.

Occasional offices continue to be a main part of our work, although reduced this year: 11 baptisms, 2 weddings, 63 funerals – a higher proportion of which were held entirely at either crematorium or cemetery. With this, a large part of pastoral ministry in 2020 has been the care of bereaved families, and funeral directors, as they have navigated the necessary restrictions on meeting and gatherings for services.

Some of our regular work, such as visiting nursing home and assisted living schemes, has been on hold since March 2020. The way we engage with our schools and families has changed – working with other churches to provide assembly material by video, and resources ‘in a bag’ for use at home whilst meeting online via Zoom or ‘broadcasting’ over Facebook and Youtube.

We have continued to work in collaboration with other churches in the town through ONE Northallerton (Churches Together). Especially supporting Living Rooms, and the Syrian families who have settled in the community, and starting a town wide Christians Caring for Creation group.

Minsters and clergy, including our Outreach Minister found innovative ways to engage with people online, through Facebook, Zoom, YouTube. As an example in October 2020 our average weekly reach online was 462. A “Blue Christmas” service put together collaboratively with deanery colleagues and released across our Facebook pages had over 1500 views by Christmas Eve.

Large scale works to renew the heating system at All Saints were initially postponed from January 2020 to 2021 but we then took advantage of the limitations of lockdown to start that work in late 2020.

Our congregations responded very generously to a mid-year appeal to help make up for the shortfall in plate collections and the loss of income from routine events such as the Summer Fair. This enables us to nearly meet our Free Will Offer to the Diocese, and prevented us having to reduce funding to other supported charities.

Financial review

The COVID-19 pandemic had a significant effect on the finances of the P.C.C. in 2020. The statement of financial activities on page 9 shows that income amounted to £244,832 for the year compared to £173,417 for the previous year. Expenditure in the year totalled £207,800 compared to £234,009 in 2019. The resulting surplus for the year of £37,032 compares with a deficit of £60,592 for the previous year. However, income was artificially boosted by a £100,000 donation from the Friends of All Saints towards the costs of the ongoing heating project and by very generous donations from parishioners towards the Vicar’s summer appeal to help replace income lost as a result of the churches being closed. In excess of £11,300 was received, excluding Gift Aid, for the Appeal and a further £1,550 was received for the appeal to build a patio for worship at the Associate Minister’s house which will be built in 2021.

During the year a legacy of £1,000 was received compared to one of £1,500 in 2019. There were significant reductions in collections received but additional income was received from the Coronavirus Job Retention Grant as the Musical Director was placed on furlough in March until the end of the year. In addition grants were received from the Diocese towards a roof alarm at All Saints and sound equipment for the Associate Minister.

The main expense variations are significant reductions on energy costs, occasional office fees and altar requisites as services were very much reduced and the P.C.C took the difficult decision to reduce the Freewill Giving paid to the Diocese by £8,000. The main item of capital expenditure is the heating project at All Saints which is planned to be completed by April 2021 at a total cost of £200,000 excluding fees. This cost is being met by the Friends of All Saints.

Cash flow will continue to be monitored carefully. The P.C.C. is governed by charity legislation under which a risk assessment has been made and the PCC has determined that liquid funds are required equivalent to between three and six month's expenditure. Based on the expenditure for 2020 the liquid reserves required are between £52,000 and £104,000. At 31 December 2020 the reserves were £55,540.

Since the COVID-19 pandemic continues to result in the closure of church buildings the P.C.C. has drawn up a budget for 2021 assuming that income will continue to be adversely affected and expenditure will continue to be closely monitored.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The P.C.C. operates under the Parochial Church Council Powers Measure. The P.C.C. is registered as an individual charity with the Charity Commission.

The P.C.C. Members who served during the year were:

Mr J Hutchinson	(Died 1 st February 2020)
Mr P Andrew (Warden)	
Mr A Deas	
Rev F Mayer-Jones	
Mrs S Adsett	(Appointed 26 th October 2020)
Mr S Bradman	(Retired 26 th October 2020)
Mrs P Clarke	(Retired 26 th October 2020)
Mr I Smithson	
Dr M Mace	
Mrs E Harbord	
Mr M Smith	
Mr S Hogg (Warden)	(Retired 26 th October 2020)
Mr P Harbord	(Retired 26 th October 2020)
Mrs J Lappin	
Mrs D Lee	
Mr P Carrotte	(Retired 26 th October 2020)
Mrs R Masterman	
Rev D Johnson	
Mr R Perkins	(Retired 26 th October 2020, Co-opted 7 th December 2020)

Mrs R Wright
Mr J Slaughter

(Appointed 26th October 2020)

The method of appointment of P.C.C. 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 P.C.C.

The business of the parish is conducted through the P.C.C. The P.C.C. has a Standing Committee which meet routinely between P.C.C. meetings.

The P.C.C. delegates some of its responsibilities to two sub-committees, the St James Action Group and the All Saints Action Group, who meet regularly. They report to the full Council which then discusses the issues and act accordingly.

All decisions are made by the P.C.C. members as a whole.

A resolution reappointing Deborah Fletcher-McVay ACA of Kenneth Easby Limited as independent examiner will be presented to the Annual General Meeting.

The P.C.C. Members report was approved by the Board of P.C.C. Members.



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Rev F Mayer-Jones

Chairman

Dated: 22nd March 2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

I report to the P.C.C. Members on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Northallerton (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the P.C.C. Members 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.

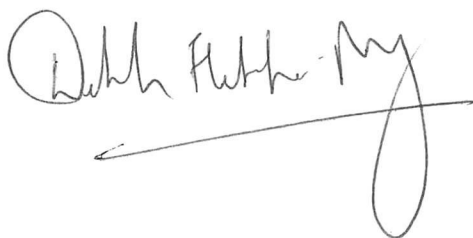
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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.

Deborah Fletcher-McVay ACA

Kenneth Easby Limited
Chartered Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ



Dated: 25 March 2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies	2	106,870	108,592	215,462	121,688
Church activities	3	26,374	-	26,374	38,157
Other trading activities	4	2,224	-	2,224	11,684
Investments	5	83	689	772	1,888
Total Income		135,551	109,281	244,832	173,417
Expenditure on:					
Raising Funds	6	639	-	639	1,605
Charitable Activities	7	146,198	60,963	207,161	232,404
Total Expenditure		146,837	60,963	207,800	234,009
Transfers between Funds		58,473	(58,473)	-	-
Net movement in Funds		47,187	(10,155)	37,032	(60,592)
Fund balances at 1 January 2020		459,360	328,637	787,997	848,589
Fund balances at 31 December 2020		506,547	318,482	825,029	787,997

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

BALANCE SHEET

31ST DECEMBER 2020

		2020		2019
	Note	£	£	£
FIXED ASSETS				
Tangible assets	10	586,008		544,426
CURRENT ASSETS				
Debtors	11	9,779	6,873	
Investments	12	134,406	223,634	
Cash at bank and in hand		138,781	27,825	
		<u>282,966</u>	<u>258,332</u>	
CREDITORS: Amounts falling due within one year	13	<u>(43,945)</u>	<u>(14,761)</u>	
NET CURRENT ASSETS			239,021	243,571
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>825,029</u>	<u>787,997</u>
FUNDS				
Restricted funds	14	318,482	328,637	
Unrestricted funds		506,547	459,360	
TOTAL FUNDS			<u>825,029</u>	<u>787,997</u>

These financial statements were approved by the P.C.C Members on 22nd March 2021.



REV'D FIONA MAYER-JONES
Trustee



Mr IAN SMITHSON
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

Charity Information

The Parochial Church Council of the Ecclesiastical Parish of Northallerton is a corporate body established by the Church of England.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure (1956), 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 the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention, modified to include investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the accounts, the P.C.C. Members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the P.C.C. Members continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the P.C.C. Members in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

1.4 Incoming resources

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.

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.

Other trading income, including resources from church activities and other trading activities, is recognised when receivable by the charity.

Investment income, in the form of investment interest, is recognised when receivable by the charity.

Rental income from the informal letting of church premises is recognised when the rental is due.

Deferred income relates to wedding deposits deferred to the period in which the event it relates to occurs.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprises the costs associated with attracting donations and the costs of trading for fundraising purposes
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. Consecrated and benefice property of any kind is excluded from the financial statements by section 10 of the Charities Act 2011. Depreciation is recognised so as to write off the costs of assets less their residual values over their useful lives on the following basis:

Freehold property	Nil
Improvement to consecrated property	2% straight line
Plant and machinery	15% reducing balance
Furniture and Fittings	5% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value at the reporting end date. The surplus or deficit on revaluation is recognised in net income/(expenditure) for the year.

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 Investments

Investments represent deposit accounts held by the charity which are measured according to the value of the deposit fund at the balance sheet date.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Donations and Gifts	105,870	108,592	214,462	120,188
Legacies receivable	1,000	-	1,000	1,500
	106,870	108,592	215,462	121,688
Donations and Gifts				
Gift Aid donations and other planned giving	65,080	-	65,080	68,458
Income tax recoverable on Gift Aid	19,067	-	19,067	18,594
Collections	5,589	4,647	10,236	28,041
Summer Appeal	11,377	-	11,377	-
Donations	1,633	101,226	102,859	3,925
Organ Recital Donations	142	-	142	370
Children & Families income	-	519	519	800
Diocesan Grants	-	2,200	2,200	-
Coronavirus Job Retention Grant	2,982	-	2,982	-
	105,870	108,592	214,462	120,188
For the year ended 31 December 2019				
Donations and Gifts	111,501	8,687	128,434	
Legacies receivable	-	1,500	1,500	
	111,501	10,187	121,688	

3 Church activities

	2020	2019
	£	£
Church activity income		
Letting income	4,882	4,560
Parish magazine	2,858	3,024
Fees	17,634	29,573
Grants Receivable	1,000	1,000
	26,374	38,157

4 Other trading activities

	2020	2019
	£	£
Activities for generating funds	2,224	11,684

5 Investments

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Interest receivable	83	689	772	1,888
For the year ended 31 December 2019				
Interest receivable	159	1,729	1,888	

6 Raising Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Trading costs				
Other trading activities	639	-	639	1,605

7 Charitable activities

	2020	2019
	£	£
Mission and parish giving	87,318	91,000
Clergy expenses and housing	7,873	6,780
Heat, light and water	7,168	10,883
Maintenance and repairs	10,284	6,872
Insurance	6,020	7,612
Organists salaries and occasional office fees	11,864	16,840
Parish magazine and event costs	591	4,892
Postage, stationery, telephone, sundries and bank charges	8,437	8,899
Parish administration	6,320	6,067
Donations	6,748	13,275
Altar requisites	771	3,333
Depreciation	16,891	13,244
Fees to Diocese	7,341	10,994
Children & Families minister's salary and related costs	28,035	30,513
Legal and professional	1,500	1,200
	207,161	232,404
Analysis by fund		
Unrestricted funds	146,198	179,312
Restricted funds	60,963	53,092
	207,161	232,404

Legal and professional fees includes fees payable to the Independent Examiner of £1,500 (2019 - £1,200).

8 P.C.C. Members

None of the P.C.C. Members (or any persons connected with them) received any remuneration during the year but two of them were reimbursed a total of £2,618 travelling and other out of pocket expenses (2019 – two were reimbursed £4,298).

9 Employees

	2020	2019
Number of employees	Number	Number
The average monthly number of employees during the year was:	4	4

10 Tangible Fixed Assets

	Freehold Property	Improvement to Consecrated Property	Plant and Machinery	Furniture and Fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2020	135,000	444,938	53,434	31,509	664,881
Additions during the year	-	42,613	3,849	12,011	58,473
At 31 December 2020	135,000	487,551	57,283	43,520	723,354
Depreciation and Impairment					
At 1 January 2020	-	99,856	18,507	2,092	120,455
Depreciation charged in the year	-	8,899	5,816	2,176	16,891
At 31 December 2020	-	108,755	24,323	4,268	137,346
Carrying amount					
At 1 January 2020	135,000	345,082	34,927	29,417	544,426
At 31 December 2020	135,000	378,796	32,960	39,252	586,008

Improvements to consecrated property include the construction of the extension to St James Church and the re-roofing, structural work to the tower at All Saints Church and the conversion of the north aisle room and improvements to the parlour and office at All Saints Church. Also included are the first payments for works relating to the heating scheme started in 2020.

Freehold property comprises the residential property at 1 Ashlands Road.

11 Debtors

	2020 £	2019 £
Amounts falling due within one year		
Other debtors	9,569	6,873
Prepayments and accrued income	210	-
	9,779	6,873

12 Current asset investments

	2020 £	2019 £
Cash on deposit	134,406	223,634

13 Creditors

	2020	2019
	£	£
Amounts falling due within one year		
Other creditors	-	-
Accruals and deferred income	43,945	14,761
	43,945	14,761

14 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 Incoming resources	funds Resources expended & transfers	Balance at 31 December 2020
	£	£	£	£
Fabric Repair Fund – All Saints	9,040	101,738	65,541	45,237
Fabric Repair Fund – St James	60,597	255	13,039	47,813
Ida Hewson Fund	222,002	1,760	18,960	204,802
Evangelical Purposes Fund	36,998	2,431	18,799	20,630
Funeral Collections for Charitable Purposes	-	3,097	3,097	-
	328,637	109,281	119,436	318,482

The All Saints Fabric Repair fund represents donations for the general upkeep of the fabric of the church. During the year a donation of £100,000 was received from the Friends of All Saints Church towards the heating project and expenditure has been incurred on the first stage payment for that project, heating, light, maintenance and insurance costs. A new roof alarm was also purchased.

The St James Fabric Repair Fund represents a number of legacies from past parishioners for the general upkeep of the fabric of the church. During the year expenditure was incurred on the refurbishment of the vestry together with heating, light, maintenance and insurance costs.

The Ida Hewson Fund represents capital invested in the purchase of the Curate's house, 1 Ashlands Road together with the net proceeds from the sale of the former Curate's house, 26 Helmsley Way which was sold in 2015. It is required that income from the trust fund and any capital which the York Diocesan Board of Finance decides it should use, must be applied for uses in the Parish of Northallerton which are both charitable and ecclesiastical, including the repair of the fabric of the church, the expense of running services and providing for a choir and the Diocesan Quota for Foreign Missions. This fund is being used to fund two thirds of the cost of Children & Families Work.

The Evangelical Purposes Fund is the proceeds of a legacy to be spent on those purposes. During the year expenditure has been incurred on the Associate Minister’s expenses, the Refresh initiative, and one third of the expenditure on Children & Families work. In addition the proceeds of an appeal for a patio at the Associate Minister’s house, to be constructed in 2021, are shown here.

Funeral Collections for Charitable Purposes comprise 50% of collections received at funerals which the P.C.C. has elected to donate to charities where one has been nominated by relatives of the deceased.

Transfers from restricted to unrestricted to unrestricted funds relate to fixed asset additions funded from the appropriate restricted fund, whereby the restriction on income is satisfied following expenditure on the capital asset. Total transfers in 2020 amounted to £58,473 (2019: £23,382).

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2020 are represented by:			
Tangible assets	451,007	135,000	586,007
Current assets / (liabilities)	55,540	183,482	239,022
	506,547	318,482	825,029

16 Related party transactions

There were no disclosable related party transactions during the year (2019 – none).