

**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**

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

## **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 31<sup>st</sup> 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.

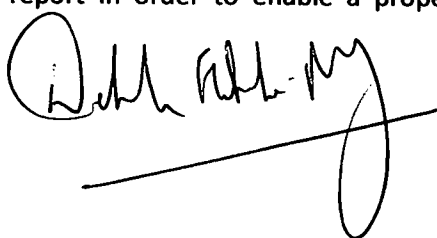
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 31<sup>ST</sup> DECEMBER 2021**

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON**

**BALANCE SHEET**

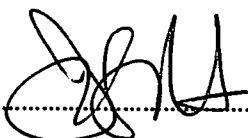
**31<sup>ST</sup> DECEMBER 2021**

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

These financial statements were approved by the P.C.C Members on 28<sup>th</sup> 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 31<sup>ST</sup> 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
	<b>104,671</b>	<b>300,222</b>	<b>404,893</b>	<b>215,462</b>
<b>Donations and Gifts</b>				
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
	<b>104,171</b>	<b>162,213</b>	<b>266,384</b>	<b>214,462</b>
<b>For the year ended 31 December 2020</b>				
Donations and Gifts	105,870	108,592	214,462	
Legacies receivable	1,000	-	1,000	
	<b>106,870</b>	<b>108,592</b>	<b>215,462</b>	

### 3 Church activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
<b>Church activity income</b>				
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
	<b>22,363</b>	<b>41,407</b>	<b>63,770</b>	<b>26,374</b>

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
<b>For the year ended 31 December 2020</b>				
Interest receivable	83	689	772	

### 6 Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Trading costs</b>				
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	-
	<b>250,087</b>	<b>207,161</b>
<b>Analysis by fund</b>		
Unrestricted funds	135,269	146,198
Restricted funds	114,818	60,963
	<b>250,087</b>	<b>207,161</b>

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
	£	£	£	£	£
<b>Cost</b>					
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
<b>Depreciation and Impairment</b>					
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
<b>Carrying amount</b>					
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 £
<b>Amounts falling due within one year</b>		
Other debtors	12,058	9,569
Prepayments and accrued income	240	210
	<b>12,298</b>	<b>9,779</b>

## 12 Current asset investments

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



### 13 Creditors

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

### 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	-
	<b>318,482</b>	<b>341,756</b>	<b>285,519</b>	<b>374,719</b>

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

## 16 Related party transactions

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