

## PCC Report – April 2024

### Ex officio Members

Vicar

### Wardens

Jane Chesters

Olive Kielty

### Deputy Wardens

Jane Casey

Steph Williams

### Deanery Synod Members

Olive Kielty

Linda Wilde

Tony Bassett

Sue Beattie

Evan Humphreys

Louise Gilmartin

Barbara Brassey

Lauren Campbell

Derick Kielty

Andy Vernon

Emma Craig

Ray Hutton

Helen Nile – Secretary (co-opted)

Will Dickinson – Treasurer (co-opted)

Electoral Roll Officer – our Electoral Roll Officer David Williams passed away during his term of office and Janet Toy (our previous Electoral Roll Officer) took on the role temporarily until the APCM.

The PCC meets on a regular basis with additional meetings arranged as and when needed. Our new Vicar chaired his first PCC meeting in August of 2023.

In addition to any issues arising, each PCC meeting also deals with the following:

- Consideration of fabrics, finance, mission and charitable giving, safeguarding and pastoral matters
- Any issues arising in relation to the Church Hall
- A report from Deanery Synod meetings
- Any other issues which require discussion

The following meetings have taken place:

15 May 2023 – PCC meeting

14 August 2023 – PCC meeting

19 September 2023 – PCC meeting

15 October 2023 – extraordinary meeting called to deal with the installation of wi-fi and the setting up of a website for the church.

20 November 2023 – PCC meeting

13 January 2024 – Away Day held at Willaston Grange: our discussions centred around the vision for the church and how we think our aims can be achieved.

23 January 2024 – PCC meeting

4 February 2024 – extraordinary meeting called to approve the submission of the accounts to the independent examiner for audit.

11 March 2024 – PCC meeting

Helen Nile  
PCC Secretary  
April 2024



**Frankby PCC**

**Financial Statements**

**Year Ended 31/12/2022**

## **Independent Examiners Report to the Trustees of Frankby with Greasby PCC**

I report on the accounts of the PCC for the year ended 31/12/2022 which are set out on the following pages.

### **Respective responsibilities of Trustees and Examiner**

The PCC's Trustees are responsible for the preparation of the accounts. The PCC's Trustees consider that an audit is not required this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act;  
To follow the procedures laid down in the General Directions given by the Charity Commission under section 144 (5) (b) of the 2011 Act; AND  
To state whether particular matters have come to my attention.

### **Basis of Independent Examiners Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is formally given as to whether the accounts represent a 'true and fair' view and the report is limited to those matters listed below.

### **Independent Examiners Statement**

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

- 1) Which gives me reasonable cause to believe that in any material respect the requirements to;
- a) Keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) Prepare accounts which accord with the accounting requirements of the 2011 Act

Have not been met; or

- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

EXAMINER: Mrs Jayne Stirrup ACMA

QUALIFICATION: Associate of the Chartered Institute of Management Accountants  
Contact ID 1-KRMP

ADDRESS: 24 Miles Lane, Greasby, Wirral CH49 3PA



Frankby PCC Accounts			Charity No (if any)		1131951	CC17a
Annual accounts for the period						
Period start date	1st Jan 22	To	31st Dec 22			

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income		S01	289,818	3,094	-	292,912	92,152
Activities for generating funds		S02	1,522	5,541	-	7,063	3,850
Investment income		S03	238	-	-	238	27
<b>Incoming resources from charitable activities</b>		S04	20,850	4,905	-	25,755	19,097
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	312,428	13,540	-	325,968	115,126
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Church Activities</b>		S10	104,485	18,402	-	122,886	102,636
<b>Charitable activities</b>		S11	-	3,497	-	3,497	5,900
<b>Staff costs/Youth workers</b>		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	104,485	21,899	-	126,383	108,536
<b>Net incoming/(outgoing) resources before transfers</b>		S14	207,944	- 8,359	-	199,585	6,589
<b>Gross transfers between funds</b>		S15			-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	207,944	- 8,359	-	199,585	6,589
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	- 15,183	-	- 15,183	- 15,183
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	207,944	- 23,542	-	184,402	- 8,594
<b>Total funds brought forward</b>		S20	10,591	708,341		718,932	727,526
<b>Total funds carried forward</b>		S21	218,535	684,799	-	903,334	727,527

## Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	-	659,247	-	659,247	674,431
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	-	659,247	-	659,247	674,431
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	218,535	25,551	-	244,086	44,502
<b>Total current assets</b>	B09	218,535	25,551	-	244,086	44,502
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	-	-	-	-	-
<b>Net current assets/(liabilities)</b>	B11	218,535	25,551	-	244,086	44,502
<b>Total assets less current liabilities</b>	B12	218,535	684,798	-	903,334	718,932
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	218,535	684,798	-	903,334	718,932
<b>Funds of the Charity</b>						
Unrestricted funds	B16	218,535			218,535	10,591
	B17	-			-	-
Restricted income funds (Note 13)	B18		684,798		684,798	708,341
Endowment funds (Note 13)	B19			-	-	-
<b>Total funds</b>	B20	218,535	684,798	-	903,334	718,932
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* ☒ Accounting Standards;
- or ☐ Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 3                      Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year		Last year	
		Unrestricted£	Restricted	Unrestricted£	Restricted
<b>Voluntary income</b>	Planned Giving	70,103	2,367	74,708	5,247
	Collections (open plate) + sundries	7,482		4,955	
	Gift Days	-	-	-	-
	Grants	-	-	-	-
	Donations	132,233	727	1,234	6,007
	Legacies	80,000		-	
	<b>Total</b>	<b>289,818</b>	<b>3,094</b>	<b>80,897</b>	<b>11,254</b>
<b>Activities for generating funds</b>	Coffee Morning				
	Special Events	-	4,019	-	3,800
	Magazine				
	Post Box	1,522	1,522	-	50
		-		-	
	<b>Total</b>	<b>1,522</b>	<b>5,541</b>	<b>-</b>	<b>3,850</b>
<b>Investment income</b>	Interest	238	-	27	-
		-		-	
		-		-	
		-		-	
	<b>Total</b>	<b>238</b>	<b>-</b>	<b>27</b>	<b>-</b>
<b>Incoming resources from charitable activities</b>	Church Hall Rent	17,479		9,585	
	PCC Fees	3,371	4,905	4,214	5,298
		-		-	
		-		-	
		-		-	
	<b>Total</b>	<b>20,850</b>	<b>4,905</b>	<b>13,799</b>	<b>5,298</b>
Page Total		312,428	13,540 325,968	94,723	20,402 115,126

**Section C** **Notes to the accounts** **(cont)**

**Note 4** **Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

		This year		Last year	
		Unrestricted Funds £	Restricted Funds £	Unrestricted Funds £	Restricted Funds £
Costs of generating voluntary income	Analysis				
	Events Costs	-		-	-
		-		-	
		-		-	
		-		-	
		-		-	
	<b>Total</b>	-		-	-
Fundraising trading costs	Coffee Morning	-		-	
		-		-	
		-		-	
		-		-	
		-		-	
	<b>Total</b>	-		-	
Church Activities	Parish Share	69,667		68,132	
	Building maintenance Costs	9,039	4,719	1,485	106
	Church Hall	3,767	-	1,190	-
	Curate's Rental		8,525		9,300
	Utilities	9,256		5,625	
	CBF Fees		4,450		4,705
	Churchyard & Church Cleaning				
	Youth & Children			-	
	Clergy Expenses	1,466	395	1,966	44
	Insurance & Rates	10,400		9,048	
	Post Box		312		50
	Stationery	890		985	
	Organist	-		-	
	Tuesday Group/Choir	-		-	
	Magazine costs	-		-	
	<b>Total</b>	104,485	18,402	88,431	14,205
Charitable activities	Overseas Charities	-	1,930	-	3,598
	Home Charities		1,567		2,302
	provision for tithe	-		-	
		-		-	
		-		-	
	<b>Total</b>	-	3,497	-	5,900
Staff Costs Youth Workers		-	-	-	-
		-		-	
		-		-	
	<b>Total</b>	-	-	-	-
Total		104,485	21,899	88,431	20,105
Total from 2022 accounts		<b>125,064</b>			
Total from above		126,383	Tot from 2021 accounts	108,587	108,536

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure**

**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	-	-

**7.2 Average number of full-time equivalent employees in the year**

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Youth Work	0.00	0.00
<b>Total</b>	-	-

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 8 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**8.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**8.1 Grantmaking costs**

*If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.*

Support costs of grantmaking

£

**8.3 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions</b>		-

**Section C****Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	759,160		-	-	-	759,160
Additions		-	-	-		-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	759,160	-	-	-	-	759,160

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>	2.00%	20.00%			

Balance brought forward	84,729		-	-	-	84,729
Depreciation charge for year	15,183		-	-	-	15,183
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	99,913	-	-	-	-	99,913

**9.3 Net book value**

Brought forward	674,431	-	-	-	-	674,431
Carried forward	659,247	-	-	-	-	659,247

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	<b>10.2 Market value at year end £</b>	<b>10.3 Income from investments for the year £</b>
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

<b>Investment held</b>	
<b>Market Value</b>	

**Section C****Notes to the accounts****(cont)**

280.65

**Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors****Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
		-	-
-	-	-	-
0	0	-	-
-	-	-	-
-	-	-	-

**Note 12 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors****Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
		-	-
-	-	-	-
-	-	-	-
	-	-	
-	-	-	-
-	-	-	-

**12.2 Security over assets***If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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**Note 13 Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
ST JOHNS APPEAL		For building & general St John's costs
FABRICS FUND		All building costs
YOUTH AND CHILDREN		To assist with youth work
Children's Account Budget		from legacy specially for children
CHILDREN'S WORK		For work associated with Children's worker
St Nicholas Donation		donation in 2009 for work on St Nicholas
Church Hall Fund		For the replacement of the Church Hall
Curate's Fund		Fund for house rental / now renamed ministry fund

**13.2 Movements of major funds**

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
ST JOHNS APPEAL	21,226	673	- 4,719	- 2,551	-	14,629
FABRICS FUND	988			- 94	-	894
YOUTH AND CHILDREN	6,483	-		-	-	6,483
CHILDREN'S ACCOUNT BUDGET	635	-	-	-	-	635
POST BOX	20	1,522	- 312	- 1,230		-
GIFT DAYS	87		-	- 87		0
HALL WINDOWS	-	1,000				1,000
SPECIAL EVENTS	162	1,179		- 1,280		60
CHESTER	884	4,905	- 4,450	- 1,339		0
Ministry Fund*	2,568	1,757	- 8,920	4,595		- 0
Advent Appeal	858	2,503	- 3,497	1,986		1,850
LAND & PROPERTY FUNDS	674,431	-			- 15,183	659,248
<b>Total Funds</b>	<b>708,342</b>	<b>13,539</b>	<b>- 21,899</b>	<b>-</b>	<b>- 15,183</b>	<b>684,799</b>

**13.3 Transfers between funds**

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

**Frankby PCC**

**Financial Statements**

**Year Ended 31/12/2022**

## **Independent Examiners Report to the Trustees of Frankby with Greasby PCC**

I report on the accounts of the PCC for the year ended 31/12/2022 which are set out on the following pages.

### **Respective responsibilities of Trustees and Examiner**

The PCC's Trustees are responsible for the preparation of the accounts. The PCC's Trustees consider that an audit is not required this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act;  
To follow the procedures laid down in the General Directions given by the Charity Commission under section 144 (5) (b) of the 2011 Act; AND  
To state whether particular matters have come to my attention.

### **Basis of Independent Examiners Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is formally given as to whether the accounts represent a 'true and fair' view and the report is limited to those matters listed below.

### **Independent Examiners Statement**

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

- 1) Which gives me reasonable cause to believe that in any material respect the requirements to;
- a) Keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) Prepare accounts which accord with the accounting requirements of the 2011 Act

Have not been met; or

- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

EXAMINER: Mrs Jayne Stirrup ACMA

QUALIFICATION: Associate of the Chartered Institute of Management Accountants  
Contact ID 1-KRMP

ADDRESS: 24 Miles Lane, Greasby, Wirral CH49 3PA



Frankby PCC Accounts			Charity No (if any)		1131951	CC17a
Annual accounts for the period						
Period start date	1st Jan 22	To	31st Dec 22			

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income		S01	289,818	3,094	-	292,912	92,152
Activities for generating funds		S02	1,522	5,541	-	7,063	3,850
Investment income		S03	238	-	-	238	27
<b>Incoming resources from charitable activities</b>		S04	20,850	4,905	-	25,755	19,097
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	312,428	13,540	-	325,968	115,126
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Church Activities</b>		S10	104,485	18,402	-	122,886	102,636
<b>Charitable activities</b>		S11	-	3,497	-	3,497	5,900
<b>Staff costs/Youth workers</b>		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	104,485	21,899	-	126,383	108,536
<b>Net incoming/(outgoing) resources before transfers</b>		S14	207,944	- 8,359	-	199,585	6,589
<b>Gross transfers between funds</b>		S15			-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	207,944	- 8,359	-	199,585	6,589
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	- 15,183	-	- 15,183	- 15,183
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	207,944	- 23,542	-	184,402	- 8,594
<b>Total funds brought forward</b>		S20	10,591	708,341		718,932	727,526
<b>Total funds carried forward</b>		S21	218,535	684,799	-	903,334	727,527

## Section B Balance sheet

		Note	Restricted				
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	-	659,247	-	659,247	674,431
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>		B04	-	659,247	-	659,247	674,431
<b>Current assets</b>							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06		-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	218,535	25,551	-	244,086	44,502
<b>Total current assets</b>		B09	218,535	25,551	-	244,086	44,502
<b>Creditors: amounts falling due within one year</b>							
(Note 12)		B10	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B11	218,535	25,551	-	244,086	44,502
<b>Total assets less current liabilities</b>		B12	218,535	684,798	-	903,334	718,932
<b>Creditors: amounts falling due after one year</b>							
(Note 12)		B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>		B14	-	-	-	-	-
<b>Net assets</b>		B15	218,535	684,798	-	903,334	718,932
<b>Funds of the Charity</b>							
Unrestricted funds		B16	218,535			218,535	10,591
		B17	-			-	-
Restricted income funds (Note 13)		B18		684,798		684,798	708,341
Endowment funds (Note 13)		B19			-	-	-
<b>Total funds</b>		B20	218,535	684,798	-	903,334	718,932
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 


 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

Section C	Notes to the accounts	(cont)
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**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year		Last year	
		Unrestricted£	Restricted	Unrestricted£	Restricted
<b>Voluntary income</b>	Planned Giving	70,103	2,367	74,708	5,247
	Collections (open plate) + sundries	7,482		4,955	
	Gift Days	-	-	-	-
	Grants	-	-	-	-
	Donations	132,233	727	1,234	6,007
	Legacies	80,000		-	
	<b>Total</b>	<b>289,818</b>	<b>3,094</b>	<b>80,897</b>	<b>11,254</b>
<b>Activities for generating funds</b>	Coffee Morning				
	Special Events	-	4,019	-	3,800
	Magazine				
	Post Box	1,522	1,522	-	50
		-		-	
	<b>Total</b>	<b>1,522</b>	<b>5,541</b>	<b>-</b>	<b>3,850</b>
<b>Investment income</b>	Interest	238	-	27	-
		-		-	
		-		-	
		-		-	
	<b>Total</b>	<b>238</b>	<b>-</b>	<b>27</b>	<b>-</b>
<b>Incoming resources from charitable activities</b>	Church Hall Rent	17,479		9,585	
	PCC Fees	3,371	4,905	4,214	5,298
		-		-	
		-		-	
		-		-	
	<b>Total</b>	<b>20,850</b>	<b>4,905</b>	<b>13,799</b>	<b>5,298</b>
Page Total		312,428	13,540 325,968	94,723	20,402 115,126

**Section C** **Notes to the accounts** **(cont)**

**Note 4** **Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

		This year		Last year	
		Unrestricted Funds £	Restricted Funds £	Unrestricted Funds £	Restricted Funds £
Costs of generating voluntary income	Analysis				
	Events Costs	-		-	-
		-		-	
		-		-	
		-		-	
		-		-	
	<b>Total</b>	-		-	-
Fundraising trading costs	Coffee Morning	-		-	
		-		-	
		-		-	
		-		-	
		-		-	
	<b>Total</b>	-		-	
Church Activities	Parish Share	69,667		68,132	
	Building maintenance Costs	9,039	4,719	1,485	106
	Church Hall	3,767	-	1,190	-
	Curate's Rental		8,525		9,300
	Utilities	9,256		5,625	
	CBF Fees		4,450		4,705
	Churchyard & Church Cleaning				
	Youth & Children			-	
	Clergy Expenses	1,466	395	1,966	44
	Insurance & Rates	10,400		9,048	
	Post Box		312		50
	Stationery	890		985	
	Organist	-		-	
	Tuesday Group/Choir	-		-	
	Magazine costs	-		-	
	<b>Total</b>	104,485	18,402	88,431	14,205
Charitable activities	Overseas Charities	-	1,930	-	3,598
	Home Charities		1,567		2,302
	provision for tithe	-		-	
		-		-	
		-		-	
	<b>Total</b>	-	3,497	-	5,900
Staff Costs Youth Workers		-	-	-	-
		-		-	
		-		-	
	<b>Total</b>	-	-	-	-
Total		104,485	21,899	88,431	20,105
Total from 2022 accounts		<b>125,064</b>			
Total from above		126,383	Tot from 2021 accounts	108,587	108,536

**Section C****Notes to the accounts****(cont)****Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	-	-

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Youth Work	0.00	0.00
<b>Total</b>	-	-

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 8 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**8.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**8.1 Grantmaking costs**

*If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.*

Support costs of grantmaking

£

**8.3 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions</b>		-

**Section C****Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	759,160		-	-	-	759,160
Additions		-	-	-		-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	759,160	-	-	-	-	759,160

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>	2.00%	20.00%			

Balance brought forward	84,729		-	-	-	84,729
Depreciation charge for year	15,183		-	-	-	15,183
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	99,913	-	-	-	-	99,913

**9.3 Net book value**

Brought forward	674,431	-	-	-	-	674,431
Carried forward	659,247	-	-	-	-	659,247

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	<b>10.2 Market value at year end £</b>	<b>10.3 Income from investments for the year £</b>
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Section C****Notes to the accounts****(cont)**

280.65

**Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors****Trade debtors****Amounts due from subsidiary and associated undertakings****Other debtors****Prepayments and accrued income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
		-	-
-	-	-	-
0	0	-	-
-	-	-	-
-	-	-	-

**Note 12 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors****Loans and overdrafts****Trade creditors****Amounts due to subsidiary and associated undertakings****Other creditors****Accruals and deferred income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
		-	-
-	-	-	-
-	-	-	-
	-	-	
-	-	-	-
-	-	-	-

**12.2 Security over assets***If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

--

**Note 13 Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
ST JOHNS APPEAL		For building & general St John's costs
FABRICS FUND		All building costs
YOUTH AND CHILDREN		To assist with youth work
Children's Account Budget		from legacy specially for children
CHILDREN'S WORK		For work associated with Children's worker
St Nicholas Donation		donation in 2009 for work on St Nicholas
Church Hall Fund		For the replacement of the Church Hall
Curate's Fund		Fund for house rental / now renamed ministry fund

**13.2 Movements of major funds**

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
ST JOHNS APPEAL	21,226	673	- 4,719	- 2,551	-	14,629
FABRICS FUND	988			- 94	-	894
YOUTH AND CHILDREN	6,483	-		-	-	6,483
CHILDREN'S ACCOUNT BUDGET	635	-	-	-	-	635
POST BOX	20	1,522	- 312	- 1,230		-
GIFT DAYS	87		-	- 87		0
HALL WINDOWS	-	1,000				1,000
SPECIAL EVENTS	162	1,179		- 1,280		60
CHESTER	884	4,905	- 4,450	- 1,339		0
Ministry Fund*	2,568	1,757	- 8,920	4,595		- 0
Advent Appeal	858	2,503	- 3,497	1,986		1,850
LAND & PROPERTY FUNDS	674,431	-			- 15,183	659,248
<b>Total Funds</b>	<b>708,342</b>	<b>13,539</b>	<b>- 21,899</b>	<b>-</b>	<b>- 15,183</b>	<b>684,799</b>

**13.3 Transfers between funds**

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

<b>Note 15</b>	<b>Additional Disclosures</b>
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.