

**The Parochial Church Council of the  
Ecclesiastical Parish of St Andrew Soham**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2023**

**Registered Charity Number: 1196349**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW SOHAM  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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<b>CONTENTS</b>	<b>Pages</b>
Trustees' Report	1 to 5
Independent Examiner's report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW SOHAM  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**INFORMATION**

**Correspondence address**

The New Vicarage  
27 The Oaks  
Soham  
Cambs  
CB7 5FF

**Vicar**

The Revd Eleanor Whalley

**Bankers**

Barclays Bank Plc  
Leicester  
LE87 2BB

The CBF Church of England Funds,  
Senator House, 85 Queen Victoria Street,  
London, EC4V 4ET

**Independent Examiner**

Sue Chase, Simple Solutions (Cambs) Ltd

**Inspecting Architect**

Stephanie Norris, Stephanie Norris Architects

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW SOHAM  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**ADMINISTRATIVE DETAILS**

Ex Officio - Clergy	Eleanor Whalley Hannah Richardson	(on maternity leave from 27/2/23)
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Ex Officio - Wardens	Mark Campbell Diane Cole
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Ex Officio - Synods	Carol Weyman
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Elected members with a three-year term	Carol Weyman	Elected: 24/03/23
	Michelle Palmer	24/03/23
	David Tickner	24/03/23
	John Cole	27/04/22
	Margaret Fisher	27/04/22
	Christine Gascoigne	25/05/21
	Susan Taylor	25/05/21
	Pamela Cole	25/05/21

**Elected/Appointed Officers of the PCC**

Vice-chair	Mark Campbell	27/04/22
Treasurer	Simon Wright	to 27/04/23
	Michelle Palmer	from 02/04/23
Secretary	David Tickner	27/04/22
Parish Administrator	Margaret Fisher	05/02/17
Electoral Role Officer	Lynne Webb	27/04/22
Safeguarding Offocer	Carol Weyman	15/07/22
Data Protection Officer	Margaret Fisher	28/04/22
Gift Aid Officer	Eleanor Whalley	27/04/22

## **OBJECTIVES AND ACTIVITIES**

We aim to serve our communities prayerfully, and to work together with friends within the church community and beyond, aiming to play our part in the building of God's Kingdom and helping people to experience God's love and grow as disciples of Jesus. We enjoy each other's company as we celebrate God's hope and life and the beauty of creation.

## **FINANCIAL REVIEW**

The total amount of unrestricted, everyday income for the year was £72,065 (£71,382 in 2022). Corresponding expenditure amounted to £73,194 (£72,901 in 2022) giving a deficit for the year of £1,129. (£1,519 in 2022)

Income specifically relating to pledged giving, which includes tax reclaimed, was £42,509 (£41,751 in 2022). Fund raising activities raised £11,269.

Restricted funds showed an income of £259,616 and expenditure of £260,283. These exceptional figures are due to the grant funding received during the year and the work restoration work carried out. See note below.

Endowment Funds performed well this year showing an increase in value of £12,206 (£17,309 fall in value in 2022). This increase remains unrealised.

### *In the Footsteps of St Felix*

After submitting a bid in 2022, the church was successful in obtaining a grant of £250,000 from the National Heritage Lottery Fund towards a £351,298 capital project. The project, 'In the Footsteps of St Felix', undertook essential repair work to the church transepts and holding repairs to the nave roof. The building project involved reroofing, replacing and repairing rainwater goods, repointing and associated repair to roof timbers and masonry. Alongside the capital project was an extensive Activity Plan which took as its inspiration the church's early medieval foundation and delivered a range of historic and heritage themed activities for the local community, and to young people from Soham Village College and St Andrew's Primary School. The project will complete on time and under budget in August 2024.

### *Principal Funding Sources*

The regular sources of funds for normal operation are charitable donations from Church members, fund raising activities which bring in contributions from the wider community, statutory fees due from weddings and funerals, and interest and dividends from our investment holdings. Additional sources of income come from Soham United Charities and an annual grant from Pembroke College towards the cost of our insurance premiums in respect of the Chancel.

### *Investment Policy*

St Andrew's reserves are invested with the CBF Church of England Funds, and in deposit accounts operated by the Diocese, which are reviewed regularly.

### *Reserves Policy*

The level of reserves that will be maintained will be sufficient to ensure the Church continues to function throughout the ensuing year. Unusual income, such as bequests and occasional unrestricted lump sums, for use in funding non-regular needs, are held in reserve as designated funds. The Charity aims to hold in excess of one year's worth of running costs (around £70k). At the year end the total funds held were £199,809, of which £50,130 were restricted funds, £141,939 were endowment funds leaving free reserves of only £7,740.

### *Principal Risks and uncertainties*

The quinquennial inspection of the Church in 2021 reiterated the need for very considerable and urgent restoration work to be undertaken as soon as funds became available to carry it out. During 2023, thanks to the successful bid to the National Lottery Heritage Fund, the much needed restoration work has started and will continue into 2024.

### *Volunteers*

The life of St Andrew's Church relies on ongoing prayer, commitment and contribution of members of its congregation and very many other volunteers throughout the year. Their efforts are greatly appreciated: we could not begin to manage without them.

### **PUBLIC BENEFIT**

The Trustees, in setting their objectives, have had due regard to the public benefit guidance issued by the Charity Commission. Their specific objective is to promote in the ecclesiastical parish the whole mission of the church. This is achieved through the provision of services of public worship, including the Occasional Offices (baptisms, weddings and funerals); the provision of other activities open to all members of the public and aimed particularly at those in need (eg. occasional after-school drop-ins, such as our annual Pancake Party); making the church building available for use by external organisations whose activities are of direct public benefit, particularly to those in need (eg Ely Foodbank at Soham).

### **PLANS FOR FUTURE PERIODS**

We look forward to the coming year, and in particular to:

- \* Continuing to develop the spiritual and pastoral life of the church and wider community,
- \* Developing our wider-community links, including with other churches and fellowships, with our local foodbank, Soham's Schools and with residential/nursing homes,
- \* Carrying out future heritage-related activities,
- \* Continuing to work to bring in funds for both everyday running costs and large scale restoration work.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW SOHAM  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**STATEMENT OF TRUSTEE'S RESPONSIBILITIES**

The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice)

The Charities Act 2011 (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed, require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue as a going concern.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Parochial Church Council on ..... and signed on their behalf by:

.....  
The Revd Eleanor Whalley (Chair)

.....  
Michelle Palmer (Treasurer)

## INDEPENDENT EXAMINERS REPORT TO THE PCC of St Andrew, Soham

I report on the accounts for the year ended 31 December 2023 which are set out on pages 7 to 14 of the Financial Statements.

### Respective responsibilities of the PCC and the Examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for 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,
- follow procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

### Basis of the Independent Examiner's Statement

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 the PCC committee concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in a full audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement 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 keep accounting records in accordance with section 103 of the 2011 act, or, to prepare accounts which accord with these accounting records 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.



Date: 25 April 2024

Sue Chase

Simple Solutions (Cambs) Ltd  
5 Williams Close  
Great Gransden  
SG19 3QS



**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW SOHAM  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	FUNDS 2022 £
<b>INCOMING RESOURCES</b>						
Donations and legacies	2a	47,596	1,333	-	48,929	81,729
Charitable Activities	2b	10,087	-	-	10,087	9,588
Other trading activities	2c	11,269	-	-	11,269	3,800
Investments	2d	2,482	2,771	-	5,254	4,285
Restoration project	2e	-	254,526	-	254,526	1,000
Other income	2f	630	986	-	1,616	
<b>TOTAL INCOMING RESOURCES</b>		<b>72,065</b>	<b>259,616</b>	<b>-</b>	<b>331,681</b>	100,402
<b>RESOURCES EXPENDED</b>						
Raising funds	3a	475	-	-	<b>475</b>	475
Charitable Activities	3b	72,719	2,251	-	<b>74,970</b>	98,349
Restoration project	3c	-	258,032	-	<b>258,032</b>	
<b>TOTAL RESOURCES EXPENDED</b>		<b>73,194</b>	<b>260,283</b>	<b>-</b>	<b>333,477</b>	98,824
Gains/losses on investment assets unrealised	5			12,206	<b>12,206</b>	(17,309)
<b>Net Income/(expenditure)</b>		<b>(1,129)</b>	<b>(667)</b>	<b>12,206</b>	<b>10,410</b>	<b>(15,731)</b>
Transfer between funds	8				<b>0</b>	0
<b>NET MOVEMENT IN FUNDS AFTER TRANSFERS</b>		<b>(1,129)</b>	<b>(667)</b>	<b>12,206</b>	<b>10,410</b>	<b>(15,731)</b>
<b>BALANCES BROUGHT FORWARD AT 1 JANUARY 2023</b>		<b>8,869</b>	<b>50,798</b>	<b>129,733</b>	<b>189,400</b>	<b>205,131</b>
<b>TOTAL FUNDS AT 31 DECEMBER 2023</b>		<b>7,740</b>	<b>50,130</b>	<b>141,939</b>	<b>199,809</b>	189,400

The ensuing notes form part of these accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW SOHAM  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**BALANCE SHEET**

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Investments	5	166,200	151,223
		<b>166,200</b>	151,223
<b>CURRENT ASSETS</b>			
Debtors	6	2,790	5,352
Cash at bank and in hand		58,976	67,939
		<b>61,766</b>	73,291
<b>CURRENT LIABILITIES</b>			
Creditors: amounts falling due within one year	7	8,156	35,114
<b>NET CURRENT ASSETS</b>			
		<b>53,609</b>	<b>38,177</b>
Creditors: amounts falling due after more than one year	7a	20,000	-
<b>NET ASSETS</b>			
		<b>199,809</b>	<b>189,400</b>
<b>FUNDS</b>			
Unrestricted	9	7,740	8,869
Restricted	9	50,130	50,798
Endowment	9	141,939	129,733
		<b>199,809</b>	<b>189,400</b>

Approved by the Parochial Church Council on.....

.....  
The Revd Eleanor Whalley (Chair)

.....  
Michelle Palmer (Treasurer)

The ensuing notes form part of these accounts

## NOTES TO THE FINANCIAL STATEMENTS

### 1. ACCOUNTING POLICIES

#### (a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their own accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

#### Going Concern Basis

The trustees consider that the going concern basis is appropriate as they consider the reserves levels to be sufficient to ensure that the trustees can meet their financial obligations for the next 12 to 18 months and on the basis the entity is a going concern.

#### (b) Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and which are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also treated as funds which have been given for a particular purpose and which are therefore not available for the general purposes of the PCC, but only for this particular purpose.

#### (c) Income

Income from planned giving and collections are recognised as received. Income tax recoverable on covenants or gift aid donations is recognised when the related income is recognised. Grants and legacies are recognised when the amount falls due. Rents and investments income are recognised when receivable.

#### (d) Expenditure

Expenditure is recorded when payable, and where unpaid at the year end are included as creditors.

#### (e) Fixed Assets

Consecrated property is not included in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Assets listed in the Church inventory, which require a faculty for disposal, are inalienable property and not included in the accounts. For inalienable property acquired prior to 2015 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since January 2015 will be capitalised and depreciated in the accounts over their currently anticipated useful economic life where the cost is deemed sufficiently material.

#### (f) Investments

Investments are stated at market value.

#### (g) Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW SOHAM**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**NOTES TO THE FINANCIAL STATEMENTS**

**2. INCOMING RESOURCES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
				2023	2022
<b>a) Donations and legacies</b>					
Pledged Giving:					
Offertory	32,990			32,990	30,800
Tax reclaimable	9,519	36		9,554	10,951
Collections	2,056	798		2,854	3,696
Contactless donations	1,598			1,598	1,166
Other donations, grants and legacies	1,432	500		1,932	32,889
LPWS grant				-	2,227
	<b>47,596</b>	<b>1,333</b>	<b>-</b>	<b>48,929</b>	<b>81,729</b>
<b>b) Charitable activities</b>					
Church activities:					
Wedding and funeral fees	10,087			10,087	9,588
	<b>10,087</b>	<b>-</b>	<b>-</b>	<b>10,087</b>	<b>9,588</b>
<b>c) Other trading activities</b>					
Fund raising events	11,269			11,269	3,800
	<b>11,269</b>	<b>-</b>	<b>-</b>	<b>11,269</b>	<b>3,800</b>
<b>d) Investments</b>					
Interest	1,198	2,771		3,969	465
Dividends	1,285			1,285	3,820
	<b>2,482</b>	<b>2,771</b>	<b>-</b>	<b>5,254</b>	<b>4,285</b>
<b>e) Restoration Project</b>					
Grants		<b>254,526</b>		<b>254,526</b>	
	<b>-</b>	<b>254,526</b>	<b>-</b>	<b>254,526</b>	<b>-</b>
<b>f) Other income</b>					
Other	630	986		<b>1,616</b>	1,000
	<b>630</b>	<b>986</b>	<b>-</b>	<b>1,616</b>	<b>1,000</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>72,065</b>	<b>259,616</b>	<b>-</b>	<b>331,681</b>	<b>100,402</b>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW SOHAM**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**NOTES TO THE FINANCIAL STATEMENTS**

**3. EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
				2023	2022
<b>3a. Raising Funds</b>					
200 Club prizes	475			475	475
	475	-	-	475	475

	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
				2023	2022
<b>3b. Charitable activities</b>					
Ministry Share	45,000			45,000	48,186
Vicar and curate allowances	3,683			3,683	2,571
Church utilities	975			975	1,437
Church insurance	8,661	398		9,059	6,441
Church Repairs & maintenance	3,245	1,853		5,099	5,129
Wedding & Funeral Fees	5,233			5,233	
Donation	100			100	-
Roof repairs - bird control				-	12,513
Project management				-	4,400
Architects fees				-	7,049
Legal fees	300			300	3,870
Admin	1,323			1,323	1,813
Honoraria	3,200			3,200	2,400
Junior church	290			290	1,400
Contactless charges				-	180
Governance:				-	-
Independent Examination	710			710	960
	72,719	2,251	-	74,970	98,349

**3c. Restoration Project**

Fees & work carried out		252,532		252,532	
Donations		5,500		5,500	
	-	258,032	-	258,032	-

**4. Trustee Expenses**

No members of the PCC received any remuneration  
 NO PCC members claimed expenses

<b>TOTAL RESOURCES EXPENDED</b>	<b>73,194</b>	<b>260,283</b>	<b>-</b>	<b>333,477</b>	<b>98,349</b>
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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST ANDREW SOHAM**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**NOTES TO THE FINANCIAL STATEMENTS**

**5. Investments**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
<b>Value at 1st January 2023</b>		<b>21,490</b>	<b>129,733</b>	<b>151,223</b>
Additions				-
Disposals				-
Interest and dividends		2,771		<b>2,771</b>
Revaluation gain/loss			12,206	<b>12,206</b>
<b>Value at 31 December 2023</b>	<b>-</b>	<b>24,261</b>	<b>141,939</b>	<b>166,200</b>

Invested in:

CBF Investment Funds			141,939	141,939
CBF Deposit Funds		24,261		24,261
	<b>-</b>	<b>24,261</b>	<b>141,939</b>	<b>166,200</b>

Investments held by:

General Fund			46,996	46,996
Fabric Fund			19,644	19,644
Sunday School Fund		8,391	31,987	40,378
Bells and Tower Maintenance Fund		15,870	43,312	59,182
		<b>24,261</b>	<b>141,939</b>	<b>166,200</b>

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Tax recoverable	918	716
Other Debtors	1,872	4,637
	<b>2,790</b>	<b>5,352</b>

7. Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Creditors	1,483	34,154
Other Creditors	6,673	960
	<b>8,156</b>	<b>35,114</b>

7a. Creditors: amounts falling due after more than one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Loan from Cambridgeshire Historic Churches Trust	20,000	
	<b>20,000</b>	<b>-</b>

## 8. FUNDS

The movements on the funds are:

	Opening Balances at 1 January 23	Incoming Resources	Outgoing Resources	Transfers / Revaluations	Balances Carried Forward
<b>Restricted funds:</b>					
Flower Fund	1,944		(484)		1,460
Sunday School Fund	7,273	1,118			8,391
Bell & Tower Fund	14,216	1,653			15,869
Fabric Fund	12,060		(1,369)		10,691
Youth Work Fund	280	500			780
Noticeboard & Communications Fund	493				493
Hymn Book Fund	97				97
Restoration Fund	14,435	255,324	(258,431)		11,328
Mothers Union		986			986
National Churches Trust Fund		36			36
	<b>50,798</b>	<b>259,616</b>	<b>(260,283)</b>	<b>-</b>	<b>50,130</b>
<b>Unrestricted funds :</b>					
General Fund	8,869	72,065	(73,194)		7,740
	<b>8,869</b>	<b>72,065</b>	<b>(73,194)</b>	<b>-</b>	<b>7,740</b>
<b>Endowment Funds:</b>					
General Fund	42,955			4,041	46,996
Sunday School Fund	29,237			2,750	31,987
Bells and Tower Fund	39,587			3,725	43,312
Fabric Fund	17,954			1,690	19,644
	<b>129,733</b>	<b>-</b>	<b>-</b>	<b>12,206</b>	<b>141,939</b>
	<b>189,400</b>	<b>331,681</b>	<b>(333,477)</b>	<b>12,206</b>	<b>199,809</b>

### Restricted Funds consist of:

**Flower Fund** - donations and fundraising for the cost of flowers.

**Sunday School Fund** - donations and endowment fund income for the Sunday School.

**Bells and Tower Fund** - donations and endowment fund income for the maintenance and repair of the bells and tower.

**Fabric Fund** - donations and endowment fund income for the upkeep and repair of the church fabric.

**Youth Work Fund** - Council Grant for youth work.

**Notice Board & Communications Fund** - Grants received to allow church events to be publicised more widely.

**Hymn Book Fund** - donations for updating the hymn books and PA system.

**Restoration Fund** - donations made towards the costs of restoring the church building.

**Project Management Fund** - Donation received to support St Andrew's Church-based heritage-related project management activities.

**National Churches Trust Fund** - Grant received to support the efforts to combat the problem of roosting birds in the church roof.

**Mothers Union Fund** - donation made for helping families in need.

#### **Endowment Funds Consist of:**

**General Fund** - Cowell bequest the income from which can be used for general purposes and is taken directly to unrestricted income

**Sunday School Fund** - Peacock and Lyon bequests the income from which is to be used for the Sunday School and is each year included in the Sunday School restricted fund.

**Bell and Tower Fund** - Peacock bequest the income from which is to be used on the church bells and tower and is each year included in the Bells and Tower restricted fund.

**Fabrick Fund** - Basil Slack Trust and Grace Norman bequest the income from which is to be used for the upkeep and repair of the church fabric and is each year included in the Fabric restricted fund.

#### **9. BREAKDOWN OF NET ASSETS BY FUND:**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Fund</b>	<b>2023</b>	<b>2022</b>
Investments	-	24,261	141,939	<b>166,200</b>	151,223
Current assets	14,596	47,169		<b>61,766</b>	73,291
Liabilities	(6,856)	(21,300)		<b>(28,156)</b>	(35,114)
	<b>7,740</b>	<b>50,130</b>	<b>141,939</b>	<b>199,809</b>	<b>189,400</b>

#### **10. Trust Funds**

The PCC acts as trustee for the Mrs Jill Clark and Train Explosion funds, with a value of £1,896 and £672 respectively, which have charitable aims different to those of the PCC and are therefore not included in these accounts.