

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

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

**Charity Registration Number 1131285**

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

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>P.C.C Members</b>	Mr J Hutchinson Mr P Andrew (Warden) Mr A Deas Rev F Mayer-Jones Mrs P Newbould (Retired 29 <sup>th</sup> April 2019) Mrs S Adsett (Retired 29th April 2019) Mr S Bradman Mrs P Clarke Rev C Backhouse Mr I Smithson Dr M Mace Mrs E Harbord Mr M Smith Mr S Hogg (Warden) Mr P Harbord Mrs S Humphrey (Retired 29th April 2019) Mrs J Lappin Mrs D Lee Mr P Carrotte (Appointed 29 <sup>th</sup> April 2019) Mrs R Masterman (Appointed 29 <sup>th</sup> April 2019) Mr R Perkins (Appointed 29 <sup>th</sup> April 2019) Mrs R Wright (Appointed 29 <sup>th</sup> April 2019)
<b>Treasurer</b>	Mr I Smithson
<b>Secretary</b>	Mrs E Harbord
<b>Charity Number</b>	1131285
<b>Principal Address</b>	High Street Northallerton North Yorkshire DL7 8DJ
<b>Independent Examiner</b>	Deborah Fletcher-McVay ACA Kenneth Easby Limited Chartered Accountants Oak House Market Place Bedale North Yorkshire DL8 1AQ
<b>Bankers</b>	Barclays Bank PLC 193 High Street Northallerton North Yorkshire DL7 8LJ

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

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON  
P.C.C MEMBERS REPORT FOR THE YEAR ENDED 31 DECEMBER 2019**

The P.C.C. Members present their report and accounts for the year ended 31 December 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Parochial Church Council (Powers) Measure (1956), the Charities Act 2011 and the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

**Objectives and activities**

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

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

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

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

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

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

**Achievements and performance**

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

There were 212 parishioners (201 in 2018) on the Electoral Roll at the date of the 2019 Annual Parish Meeting. The average weekly attendance at all services, excluding funerals at both churches was 218 (208 in 2018).

## Review of the year ending 31<sup>st</sup> December 2019

### Town

- Schools: A programme of assemblies has continued throughout the year at 5 schools and a number of RE lessons, and Lunch clubs, including the Secondary School and College, they have also visited both churches in the parish for learning and worship. Local schools have come into our buildings for services and learning.
- The Parish has continued to play a full part in the different Churches Together initiatives in the town including the Hambleton Food Share, Northallerton 'Street Angels', The Living Rooms and outreach and service to new housing developments
- 4 nursing homes and 2 assisted living schemes received regular visits and services, including communion. Much of this work was performed in collaboration with other churches in the town.
- The weekly lunchtime drop-in "Ladle Lunch" continues to welcome all looking for company and conversation. A monthly lunch at St James similarly serves the community, with a communion service as well
- The Parish has had a role in civic life and as part of Churches Together in Northallerton through such things as a Remembrance Day Service, The May Fair, 'Santa Sunday', and the involvement of individuals in chaplaincy at the Friarage Hospital, and the Auction Mart, we have run a successful Christmas Tree Festival in 2019 bringing together charities, community groups and local businesses in a celebration of community life.

### Parish

- All Saints participated once more in the Church Open Scheme during the summer, and as on previous occasions, this proved a worthwhile exercise. The church has remained open, though unstaffed, at other periods, and entries in the Visitors' Book have shown that this is appreciated.
- We welcomed the Reverend David Johnson to the ministry team in 2019, with the remit to pioneer mission and outreach particularly to those in their 20-40s.
- There has been the ongoing work of various committees, overseeing important aspects of care for our buildings and wider parish ministry, including work to plan renewing the heating in All Saints, and St James.
- Occasional Offices, including 44 baptisms, 6 marriages, 94 funerals, continue to be a significant part of parish life.
- The Posada in 2019 was run on a parish basis at both All Saints and St James, including the involvement of schools. It was much appreciated.
- Home groups have continued to meet in 2019 with a new one starting. The 'Pilgrim Course' has continued to prove a useful tool for people learning more about the Christian Faith.
- The pew sheet, magazine and website have continued to provide different means of communication, we have also revitalised the use of social media, particularly for our Children and Families Ministry.

### Financial review

The statement of financial activities on page 9 shows that income amounted to £173,417 for the year compared to £180,887 for the previous year. Expenditure in the year totalled £234,009 compared to £238,898 in 2018. The resulting deficit for the year of £60,592 compares with a deficit of £58,011 for the previous year.

The decrease in income during the year is largely due to a reduction of £14,886 in the amount donated by the Friends of All Saints Church in the year but gift aid donations and other planned giving increased by £7,699 as a result of the Stewardship Campaign. In addition a legacy of £1,500 was received compared to one of £3,000 in 2018.

The main expense variations are increases in the Freewill Giving paid to the Diocese of £4,375 and Children & Families costs of £4,636, offset by reductions in maintenance costs met from income rather than capital resources. Clergy expenses have increased as a result of the arrival of the Associate Minister.

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 2019 the liquid reserves required are between £46,000 and £92,000. At 31 December 2019 the reserves were £46,834.

Since the year ended the COVID-19 pandemic has resulted in church buildings being closed for what is likely to be a prolonged period. This will have an effect on the income of the P.C.C. and the Council is taking steps to mitigate the reduction. A revised budget is being drawn up at the time of producing this report and will be presented to the APCM.

### **Structure, governance and management**

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

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

Mr J Hutchinson  
Mr P Andrew (Warden)  
Mr A Deas  
Rev F Mayer-Jones  
Mrs P Newbould (Retired 29<sup>th</sup> April 2019)  
Mrs S Adsett (Retired 29<sup>th</sup> April 2019)  
Mr S Bradman  
Mrs P Clarke  
Rev C Backhouse  
Mr I Smithson  
Dr M Mace  
Mrs E Harbord  
Mr M Smith  
Mr S Hogg (Warden)  
Mr P Harbord  
Mrs S Humphrey (Retired 29<sup>th</sup> April 2019)  
Mrs J Lappin  
Mrs D Lee  
Mr P Carrotte (Appointed 29<sup>th</sup> April 2019)  
Mrs R Masterman (Appointed 29<sup>th</sup> April 2019)  
Mr R Perkins (Appointed 29<sup>th</sup> April 2019)  
Mrs R Wright (Appointed 29<sup>th</sup> April 2019)

The method of appointment of P.C.C. members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the P.C.C.

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

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

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

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

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

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**Rev F Mayer-Jones**

Chairman

Date:

## 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 2019.

#### **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:



THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NORTHALLERTON

STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Income from:					
Donations and legacies	2	111,501	10,187	121,688	131,434
Church activities	3	38,157	-	38,157	42,836
Other trading activities	4	11,684	-	11,684	5,037
Investments	5	159	1,729	1,888	1,580
<b>Total Income</b>		<b>161,501</b>	<b>11,916</b>	<b>173,417</b>	<b>180,887</b>
Expenditure on:					
Raising Funds	6	1,605	-	1,605	1,532
Charitable Activities	7	179,312	53,092	232,404	237,366
<b>Total Expenditure</b>		<b>180,917</b>	<b>53,092</b>	<b>234,009</b>	<b>238,898</b>
<b>Transfers between Funds</b>		<b>23,382</b>	<b>(23,382)</b>	<b>-</b>	<b>-</b>
<b>Net movement in Funds</b>		<b>3,966</b>	<b>(64,558)</b>	<b>(60,592)</b>	<b>(58,011)</b>
Fund balances at 1 January 2019		455,394	393,195	848,589	906,600
<b>Fund balances at 31 December 2019</b>		<b>459,360</b>	<b>328,637</b>	<b>787,997</b>	<b>848,589</b>

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

**BALANCE SHEET**  
**31<sup>ST</sup> DECEMBER 2019**

	<b>Note</b>	<b>2019</b>		<b>2018</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible assets	10		544,426		533,807
<b>CURRENT ASSETS</b>					
Debtors	11	6,873		13,722	
Investments	12	223,634		296,746	
Cash at bank and in hand		27,825		8,326	
		<u>258,332</u>		<u>318,794</u>	
<b>CREDITORS: Amounts falling due within one year</b>	<b>13</b>	<u>(14,761)</u>		<u>(4,012)</u>	
<b>NET CURRENT ASSETS</b>			243,571		314,782
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>787,997</u>		<u>848,589</u>
<b>FUNDS</b>					
Restricted funds	14		328,637		393,195
Unrestricted funds			459,360		455,394
<b>TOTAL FUNDS</b>			<u>787,997</u>		<u>848,589</u>

These financial statements were approved by the P.C.C Members on

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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 2019

#### 1. ACCOUNTING POLICIES

##### Charity Information

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

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure (1956), the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

##### 1.2 Going Concern

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

##### 1.3 Charitable Funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

## 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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

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

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

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

## 1.5 Resources expended

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

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

## 1.6 Tangible fixed assets

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

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

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

### 1.7 Investment properties

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

### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.9 Investments

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

## 2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Donations and Gifts	111,501	8,687	120,188	128,434
Legacies receivable	-	1,500	1,500	3,000
	111,501	10,187	121,688	131,434
<b>Donations and Gifts</b>				
Gift Aid donations and other planned giving	68,458	-	68,458	60,759
Income tax recoverable on Gift Aid	18,594	-	18,594	17,370
Collections	21,154	6,887	28,041	31,369
Donations	2,925	1,000	3,925	2,942
Organ Recital Donations	370	-	370	-
Friends donation	-	-	-	14,886
Children & families income	-	800	800	1,108
	111,501	8,687	120,188	128,434
<b>For the year ended 31 December 2018</b>				
Donations and Gifts	104,585	23,849	128,434	
Legacies receivable	3,000	-	3,000	
	<b>107,585</b>	<b>23,849</b>	<b>131,434</b>	

### 3 Church activities

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Church activity income</b>		
Letting income	4,560	5,333
Parish magazine	3,024	2,950
Fees	29,573	34,553
Grants Receivable	1,000	-
	<hr/> 38,157	<hr/> 42,836

### 4 Other trading activities

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Activities for generating funds	11,684	5,037

### 5 Investments

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2019</b>	<b>Total Funds 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest receivable	159	1,729	1,888	1,580
<b>For the year ended 31 December 2019</b>				
Interest receivable	278	1,302	1,580	

### 6 Raising Funds

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2019</b>	<b>Total Funds 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Trading costs</b>				
Other trading activities	1,605	-	1,605	1,532

## 7 Charitable activities

	2019	2018
	£	£
Mission and parish giving	91,000	86,625
Clergy expenses and housing	6,780	4,370
Heat, light and water	10,883	10,724
Maintenance and repairs	6,872	24,933
Insurance	7,612	7,367
Organists salaries and occasional office fees	16,840	18,498
Parish magazine and event costs	4,892	1,981
Postage, stationery, telephone, sundries and bank charges	8,899	8,031
Parish administration	6,067	6,063
Donations	13,275	13,344
Altar requisites	3,333	5,127
Depreciation	13,244	11,942
Fees to Diocese	10,994	10,924
Children & Families minister's salary and related costs	30,513	25,877
Legal and professional	1,200	1,560
	<hr/>	<hr/>
	232,404	237,366
<b>Analysis by fund</b>		
Unrestricted funds	179,312	183,174
Restricted funds	53,092	54,192
	<hr/>	<hr/>
	232,404	237,366

Legal and professional fees includes fees payable to the Independent Examiner of £1,200 (2018 - £1,320).

## 8 P.C.C. Members

None of the P.C.C. Members (or any persons connected with them) received any remuneration during the year, but two of them were reimbursed a total of £4,298 travelling and other out of pocket expenses (2018 – three were reimbursed £3,309).

## 9 Employees

	2019	2018
Number of employees	Number	Number
The average monthly number of employees during the year was:	4	3

## 10 Tangible Fixed Assets

	Freehold Property	Improvement to Consecrated Property	Plant and Machinery	Furniture and Fittings	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2019	135,000	444,938	30,052	31,029	641,019
Additions during the year	-	-	23,382	480	23,862
At 31 December 2019	135,000	444,938	53,434	31,509	664,881
<b>Depreciation and Impairment</b>					
At 1 January 2019	-	90,957	15,738	517	107,212
Depreciation charged in the year	-	8,899	2,769	1,575	13,243
At 31 December 2019	-	99,856	18,507	2,092	120,455
<b>Carrying amount</b>					
At 1 January 2019	135,000	353,981	14,314	30,512	533,807
At 31 December 2019	135,000	345,082	34,927	29,417	544,426

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.

Freehold property comprises the residential property at 1 Ashlands Road.

## 11 Debtors

	2019	2018
	£	£
<b>Amounts falling due within one year</b>		
Other debtors	6,873	13,722
Prepayments and accrued income	-	-
	6,873	13,722

## 12 Current asset investments

	2019	2018
	£	£
Cash on deposit	223,634	296,746



### 13 Creditors

	2019	2018
	£	£
<b>Amounts falling due within one year</b>		
Other creditors	-	-
Accruals and deferred income	14,761	4,012
	<u>14,761</u>	<u>4,012</u>

### 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 2019	Movement in Incoming resources	funds Resources expended & transfers	Balance at 31 December 2019
	£	£	£	£
Fabric Repair Fund – All Saints	18,171	140	9,271	9,040
Ida Hewson Fund	250,399	2,416	30,813	222,002
General Fund – St James	2,547	20	-	2,567
Brian Shipp Fund	48,636	380	12,018	36,998
Gwen Gibbon / Geoff Reay Fund	73,442	2,073	17,485	58,030
Funeral Collections for Charitable Purposes	-	6,887	6,887	-
	<u><b>393,195</b></u>	<u><b>11,916</b></u>	<u><b>76,474</b></u>	<u><b>328,637</b></u>

The Fabric repair fund represents donations for the general upkeep of the fabric of the Churches in the Parish.

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 the Children & Families Work.

The General Fund for St James Church represents a legacy received in a prior year to be used for St James Church purposes.

The Brian Shipp Fund is the proceeds of a legacy to be spent on evangelical purposes. During the year expenditure has been incurred on the Associate Minister's expenses, the Refresh initiative, and a donation to the Living Rooms.

The Gwen Gibbon/Geoff Reay Fund is made up of the proceeds of two legacies, the latter received during the year, to be spent on the building of St James Church. During the year this fund was used to finance the new heating system and some minor maintenance works in the church.

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.

#### 15 Analysis of net assets between funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances at 31 December 2019 are represented by:</b>			
Tangible assets	409,426	135,000	544,426
Current assets / (liabilities)	49,934	193,637	243,571
	459,360	328,637	787,997

#### 16 Related party transactions

There were no disclosable related party transactions during the year (2018 – none).