

Rushen Parochial Church Council

Report and Accounts for the year ended 31st December 2023

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Report of the Rushen Parochial Church Council for the year ended 31st December 2023

Overview

Rushen Parochial Church Council (the "PCC") has the responsibility of cooperating with the incumbent, the Reverend Joe Heaton, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Parish Church, Kirk Christ and its three chapels of ease, namely St. Catherine's, St. Mary's and St Peter's plus St Catherine's Hall and St Mary's Hall.

The Vicar & Wardens was the body responsible for running the parish's affairs prior to the establishment of the Parochial Church Council. Today the Vicar & Wardens' activities are two-fold and held entirely separate from each other and the PCC.

Firstly, under Manx law, the Vicar & Wardens are responsible for the burial grounds attached to Kirk Christ. They are administered under statute by the Vicar & Wardens of Kirk Christ, also known as the Rushen Burial Grounds Authority. This authority operates its own bank accounts and produces its own set of audited accounts in respect of all Rushen burial grounds matters only.

Secondly, the Vicar & Wardens are responsible for the receiving and holding of legacies where it is a named beneficiary and making grants to the PCC where expenditures qualify under the terms of those legacies. The assets of the Vicar & Wardens are held in bank accounts administered by the PCC. Such activities are set out and reported on in the accounts of the Vicar & Wardens of Rushen Parish. These accounts are presented to the annual parish church meeting along with those of the PCC.

The parish files annual returns to the diocese covering membership and finance. The parish return for finance covers PCC activity only and excludes all Vicar & Wardens business, except where the PCC receives a grant from the Vicar & Wardens.

Objectives and activities

The PCC is committed to enabling as many people as possible to take part in Anglican worship in the parish of Rushen and to become part of the Rushen parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered public benefit. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of all our church buildings and halls.

Financial review

There was a deficit on ordinary activities in 2023 of £10,982 (2022 - surplus £1,044). After taking exceptional items into account, there was a net deficit of £126,082 (2022 - surplus £23,073). Total collections and other donations were £85,033 (2022 - £84,687) of which £1,135 was restricted (i.e., given for a specific purpose). This figure includes £45,143 (2022 £46,572) planned voluntary giving.

Administrative information

Rushen parish is the southernmost parish on the Isle of Man. It is part of the Diocese of Sodor and Man within the Church of England. The correspondence address is Rushen Vicarage, Barracks Road, Port St Mary IM9 5LP, Isle of Man.

Rushen Parish website is: www.rushenparish.org.uk

Copies of this Rushen PCC Report and Accounts are available at this website under Publications.

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Rushen Parochial Church Council ("Rushen PCC").

I hereby report on the accounts of the Rushen PCC for the year ended 31st December 2023 which are set out on pages 6 to 12.

Respective responsibilities of members and examiner

The Rushen PCC members are responsible for the preparation of these accounts. They consider that an audit is not required for this year under section 27 of the Charity Registration and Regulation Act 2019 ("the Act") and that an independent examination is appropriate.

It is my responsibility to:

- Examine the accounts; and
- State whether particular matters have come to my attention.

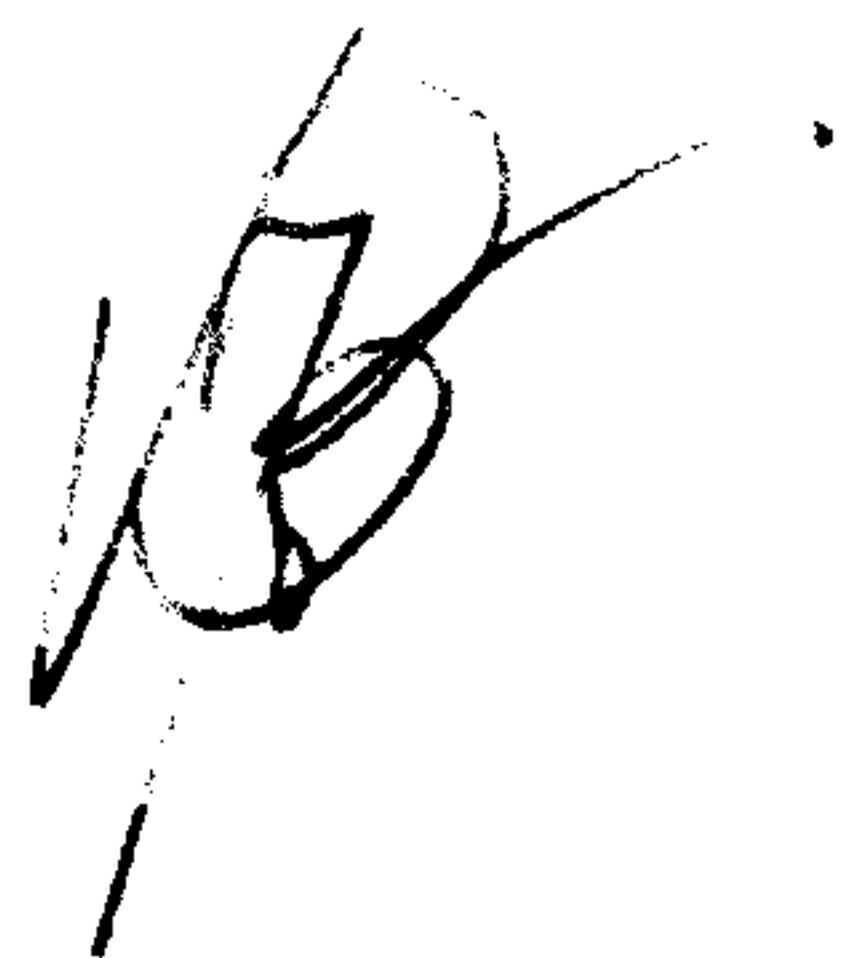
Basis of independent examiner's report

My examination was carried out taking into consideration the Guidance on the Independent Examination of Charity accounts issued by the Attorney General in October 2020. An examination includes a review of the accounting records kept by the Rushen PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Rushen PCC members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

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

- which gives me reasonable cause to believe that in all material respects the requirements to keep accounting records and to prepare accounts in accordance with regulations made under section 27 of the Act have not been met; and
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kevin Mort, Independent Examiner
Chartered Public Finance Accountant
Shee Yee
12a Ballachrink
Colby
Isle of Man
IM9 4PB

Date: 23rd April 2024

Rushen PCC Accounts for the year ended 31st December 2023

Note	RECEIPTS	2023 (£)		2022 (£)
4	Collections and Giving	72,756		72,128
5	Donations	12,277		12,559
5	Legacies received	1,500		6,861
5	Grants	777		1,403
5	Grants from Vicar & Wardens	17,925		17,018
6	Fundraising Activities	7,072		6,391
	Income from Investments	26,354		25,359
7	Wedding & Funeral Fees	4,992		7,185
8	Trading Income	8,984		13,972
	Receipts for the year	152,637		162,876
	ASSETS at	01/01/23		01/01/22
	Cash	214		431
	Isle of Man Bank	136,064		238,795
	Investments (at cost)	931,197		805,176
	Total Assets	1,067,475		1,044,402
	TOTAL RECEIPTS	1,220,112		1,207,278

	DISBURSEMENTS	2023 (£)		2022 (£)
9	Fundraising Costs	589		1,557
10	Charitable Donations	6,145		6,978
	Diocesan Parish Share	68,665		71,165
11	Salaries, Wages and Honoraria	16,353		11,693
12	Vicar's Expenses	2,563		2,784
13	Mission and Evangelism	1,382		1,458
14	Total Church Running Expenses	31,360		26,240
	Church Electricity & Oil	7,585		8,388
15	Hall Costs	7,512		6,540
	Major Work – Churches	121,400		3,000
	Major Work – Halls	13,635		0
	Loss on Sale of Investments	1,530		0
	Disbursements for the year	278,719		139,803
	ASSETS at	31/12/23		31/12/22
	Cash	270		214
	Isle of Man Bank	61,456		136,064
16	Investments (at Cost)	879,667		931,197
	Total Assets	941,393		1,067,475
	TOTAL DISBURSEMENTS	1,220,112		1,207,278

Rushen PCC Accounts for the year ended 31st December 2023

Note	Cash Flow Statement	2023 (£)		2022 (£)
	Receipts for the year	152,637		162,876
	Disbursements for the year	-278,719		-139,803
	Net Cash Flow	-126,082		23,073
	Exceptional receipts removed:			
	Grant from Vicar & Wardens			
	- towards major work	-8,343		0
	- towards repairs, maintenance & general costs	-9,582		-17,018
	Legacies received	-1,500		-6,861
	Restricted grants & donations	-510		-1,150
	Exceptional disbursements removed:			
	Major Work – Churches	121,400		3,000
	Major Work – Halls	13,635		0
	Net Cash Flow without exceptional items	-10,982		1,044

Note	Reserve Analysis for 2023	31/12/23 (£)	Net Movement for year	31/12/22 (£)
	Assets	941,393		1,067,475
	Represented by:			
17	Restricted Reserves:	818,349	-135,768	954,117
	PCC Designated Reserves:			
	Kirk Christ	0	-1,302	1,302
	St Catherine	0	-9,886	9,886
	St Mary	0	-2,240	2,240
	St Mary's Ladies Working Party	267	4	263
	Vicar's Discretionary Fund	1,500	0	1,500
17	PCC Designated Reserves	1,767	-13,424	15,191
17	General Reserve	121,277	23,110	98,167
	Total Reserves	941,393	-126,082	1,067,475

These accounts were approved by Rushen Parochial Church Council on 23rd April 2024

..... 

Chairperson

..... 

Treasurer

..... 23/4/24

Date

Rushen Parochial Church Council

Notes to the accounts for the year ended 31st December 2023

1 - Purpose of Accounts

These accounts are prepared by the Rushen Parochial Church Council ("Rushen PCC" or "the PCC") to present to the Annual Church Meeting the financial affairs of the Parish of Rushen in the Diocese of Sodor and Man.

2 - Accounting Policies

The accounts have been prepared on a receipts and disbursements basis. This is a cash method of accounting and no accruals are included. The conventions used in the preparation of the accounts are set out by the Church of England in the notes for Returns of Parish Finance for 2021.

The guidance notes on preparation of parish returns are available at:
<https://parishreturns.churchofengland.org/UserGuides/2021FinanceForm.pdf>

Receipts:

Receipts are normally recorded at the time of banking. Cash from offertory boxes are included at date of counting and posted to the PCC cash position. Certain other offertory box cash is recorded at date of banking. Cash activity by subgroups are recorded at the date they are entered in the respective cash books.

Disbursements:

Cheques are recorded at the time they are written. Direct debits and standing orders are posted to the cash book at the date they appear on the bank statements.

The Parish return requires that all lines are broken down between unrestricted and restricted funds. Restricted funds received are those received for a specific purpose designated by the donor or by PCC policy. Where disbursements are made from restricted funds received they are reported on the return as restricted. These accounts do not distinguish between restricted and unrestricted items but where appropriate the breakdown is shown in the notes to these accounts.

3 - Basis of Consolidation

The accounts are the consolidated activities of all the churches and chapels and their associated subsidiary church related groups under the auspices of the Rushen Parochial Church Council.

These accounts therefore cover the activities of Kirk Christ (Rushen, known as the Parish Church), St Catherine's (Port Erin), St Mary's (Port St Mary) and St Peter's (Cregneish). The legal position of Rushen Parish is that there is a parish church (Kirk Christ) and three chapels of ease to the parish church, namely St. Catherine, St. Mary and St. Peter. For the sake of simplicity, and to reflect general usage, the three chapels of ease will be referred to as churches in these notes.

The accounts for 2023 have been prepared on the same basis as 2022. The activities included in these accounts for 2023 are the same as for 2022.

The Vicar & Wardens is a separate legal entity to the PCC whose sole remaining church-related financial activity is the receiving, holding and distribution of legacies donated to them. For information purposes a summary of the Vicar & Wardens accounts is presented in Note 18. The PCC manages all the assets of the Vicar & Wardens.

Note that the activities of the Vicar & Wardens with respect to the burial grounds forms no part of the Rushen PCC or Rushen Vicar & Wardens accounts. This activity is managed and accounted for separately under statutory regulation.

4 - Collections and Giving

All collections at services are treated as unplanned giving for Parish Return reporting, except where a known annual cheque is received through the plate. Only giving by covenant, standing order, bank transfer and annual cheque is treated as planned giving in the parish return. Retiring collections and those taken at weddings and funerals are treated as donations.

5 – Donations, Legacies and Grants received

Legacies of £1,000 for the benefit of St Peter’s Church and £500 for the benefit of St Mary’s Church were received during the year from the estate of Mrs Susan Alexander.

Grants from the Vicar & Wardens totalling £17,925 represented the funds released to cover PCC expenditures that met the restrictions on legacies held by the Vicar & Wardens.

6 - Fundraising Activities

The total amount of £7,072 comprised funds raised from the proceeds from concerts and various other activities.

7 - Weddings and Funeral Fees

These are shown after paying organist, vergers and clerk fees, and represent the statutory fees set by the diocese for use of the church together with heating charges.

8 – Trading Income

Trading Income	2023 (£)		2022 (£)
Books and magazine sales	0		44
Letting of halls	7,430		12,530
Fees for provision of a choir at weddings	300		225
Administration services	1,254		1,173
Total	8,984		13,972

9 - Fundraising Costs

These are the costs of the various groups who raise funds through concerts, coffee mornings, teas, rambling and weekly subscriptions.

10 - Charitable Donations

	Amount (£)
Charitable Donations for 2023	
Christian Aid (earthquake appeal)	700
Crossroads Young Carers	700
Southern Befrienders	650
IOM Food Bank Southern Hub	505
Port St Mary SU Holiday Club	500
Scripture Union Ministries Trust	500
Tear Fund	500
Beach Buddies	500
Sight Matters	500
Isle Listen	500
Children's Society	200
Royal British Legion	169
Christian Aid IOM	132
Alderhey Children's Hospital	50
Thank you gift	39
Total	6,145

11 - Salaries and Fees Paid

These comprise the Parish Administrator's and Family & Youth Worker's salaries, the Director of Music's honorarium, substitute and extra organist's fees plus fees and expenses paid to the retired clergy.

12 - Vicar's Expenses

These represent sundry expenses incurred directly by the vicar and curate in the performance of their duties plus the Easter collection traditionally given to the vicar.

13 - Mission and Evangelism

This comprises the cost of supplies for St Mary's Sunday School, Messy Church, Soup Inn and other local outreach.

14 – Total Church Running Expenses

Church Running Expenses	2023 (£)		2022 (£)
Insurance	3,032		1,555
Cleaning	4,347		3,973
Church supplies	1,296		1,791
Copying, books, stationery	2,184		534
Telephone	441		812
Administration costs	1,958		2,575
Repairs & maintenance	18,102		15,000
Total	31,360		26,240

15 - Hall Costs

The total figure represents the costs of both St. Mary's and St Catherine's halls and includes insurance premium allocated to the halls, electricity and oil, repairs and maintenance, cleaning and various items for the kitchens.

16 – Investments

Investments are shown at cost or the best approximation thereto. Investments held at 31st December 2023 were as follows:

CBF Income Fund	No. of shares	Cost	Proceeds	Profit/ (Loss) on sale	Market Value
As at 31 st December 2022	42,651.27	£931,197			£881,235
Disposal during the year	-2,360.19	-£51,530	-£50,000	-£1,530	
As at 31 st December 2023	40,291.08	£879,667			£910,791

Market value is at 31st December 2023 as supplied by CCLA, the investment management arm of the Central Board of Finance of the Church of England.

17 - Reserves

There are three types of reserves shown as follows:

Restricted reserves: those attributable to legacies or other donors who have stipulated specific purposes for their bequests and donations. It is the PCC's policy that where expenditure meets the restrictions of a particular reserve it will be set against that reserve before being set against other reserves. Legacies and donations given for the same purpose will be used in the order in which they were received. This means that the oldest reserves will be used up before newer reserves covering the same type of expenditure.

PCC designated reserves: these are reserves established by order of the PCC for specific designated purposes. This includes reserves for specific purposes, where the donor's intent is not captured in a legal document such as a will. Such reserves are a means for the PCC to manage its financial affairs. Any reserve established by the PCC can be changed at the PCC's specific direction.

General reserves: these are reserves without any restriction or designation.

Changes in Reserves during 2023

Restricted Reserves:

All restricted funds received during the year were expended in 2023.

PCC Designated Reserves:

The net movements on the PCC designated reserves are shown on page 7 of these accounts. During the year the balances designated to individual churches were transferred to general reserve.

General Reserves:

The PCC's general reserve increased by £23,110 during 2023 (2022 – increase £16,912).

18 - Vicar & Wardens Accounts

A summary of the Vicar & Wardens accounts is shown below and is included for information only.

RECEIPTS	2023 (£)		2022 (£)
Legacies received	15,154		0
Receipts for the year	0		0
ASSETS at	01/01/2023		01/01/2022
Assets held by the Vicar & Wardens	75,963		92,981
TOTAL RECEIPTS	91,117		92,981

DISBURSEMENTS	2023 (£)		2022 (£)
Grants to the PCC	17,925		17,018
Disbursements for the year	17,925		17,018
ASSETS at	31/12/2023		31/12/2022
Assets held by the Vicar & Wardens	73,192		75,963
TOTAL DISBURSEMENTS	91,117		92,981

19 - Combined PCC and Vicar & Wardens Accounts

The following schedule combines summaries of the receipts and disbursements accounts for the PCC and Vicar & Wardens. It is included to give the reader a view of the overall affairs of the Parish.

RECEIPTS	2023 (£)		2022 (£)
PCC	152,637		162,876
Vicar & Wardens	15,154		0
Eliminations: Grants from Vicar & Wardens	-17,925		-17,018
Receipts for the year	149,866		145,858
ASSETS at	01/01/2023		01/01/2022
PCC	1,067,475		1,044,402
Vicar & Wardens	75,963		92,981
Total Assets	1,143,438		1,137,383
TOTAL RECEIPTS	1,293,304		1,283,241

DISBURSEMENTS	2023 (£)		2022 (£)
PCC only	278,719		139,803
Disbursements for the year	278,719		139,803
ASSETS at	31/12/2023		31/12/2022
PCC	941,393		1,067,475
Vicar & Wardens	73,192		75,963
Total Assets	1,014,585		1,143,438
TOTAL DISBURSEMENTS	1,293,304		1,283,241

**The Vicar & Wardens of Kirk Christ,
the Parish Church of Rushen**

**Report and Accounts
for the year ended 31st December 2023**

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The Vicar & Wardens of Kirk Christ, the Parish Church of Rushen

Report for the year to 31st December 2023

The Vicar & Wardens of Kirk Christ, the Parish Church of Rushen (“the Vicar & Wardens”) was the legal body responsible for running the parish’s affairs prior to the establishment of the Rushen Parochial Church Council. Today the Vicar & Wardens activities are two-fold and held entirely separate from each other and the PCC.

Firstly, under Isle of Man law, the Vicar & Wardens are responsible for the burial grounds attached to Kirk Christ. They are administered under statute by the Vicar & Wardens of Kirk Christ, also known as the Rushen Burial Grounds Authority. This authority operates its own bank accounts and produces its own set of audited accounts in respect of all Rushen burial grounds matters only.

Secondly, the Vicar & Wardens are responsible for the receiving and holding of legacies where it is a named beneficiary and making grants to the PCC where expenditures qualify under the terms of those legacies. The assets of the Vicar & Wardens are held in bank accounts administered by the PCC. These activities are set out and reported on in this report and accounts which is presented to the annual parish church meeting along with those of the PCC.

This report and accounts therefore cover the activities of the Vicar & Wardens of Kirk Christ, the Parish of Rushen, excluding those activities relating to the Rushen Burial Grounds Authority.

Two legacies were received in 2023: £10,154 from the estate of Mrs Marjorie Shephard for the benefit of St Catherine’s Church; and £5,000 from the estate of Mr Stanley Atkinson for the benefit of St Peter’s Church.

The Vicar & Wardens continued its policy of funding disbursements made by Rushen PCC that meet the restrictions of legacies held by the Vicar & Wardens. Grants were made during 2023 totalling £17,925.

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Vicar & Wardens of Kirk Christ, the Parish Church of Rushen (the "Vicar & Wardens").

I hereby report on the accounts of the Vicar & Wardens for the year ended 31st December 2023 which are set out on pages 5 to 7.

Respective responsibilities of Vicar & Wardens and examiner

The Vicar & Wardens are responsible for the preparation of these accounts. They consider that an audit is not required for this year under section 27 of the Charity Registration and Regulation Act 2019 ("the Act") and that an independent examination is appropriate.

It is my responsibility to:

- Examine the accounts; and
- State whether particular matters have come to my attention.


Basis of independent examiner's report

My examination was carried out taking into consideration the Guidance on the Independent Examination of Charity Accounts issued by the Attorney General in October 2020. An examination includes a review of the accounting records kept by the Vicar & Wardens and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as the Vicar & Wardens concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in all material respects the requirements to keep accounting records and to prepare accounts in accordance with regulations made under section 27 of the Act have not been met; and
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


KEVIN MOTT, INDEPENDENT EXAMINER
CHARTERED PUBLIC FINANCE ACCOUNTANT
SHIGE YEE
122 BALLACHRUIK
COLBY
ISLE OF MAN
M9 4PB

Date 23rd April 2024

The Vicar & Wardens of Kirk Christ, the Parish Church of Rushen
Accounts for the year ended 31st December 2023

RECEIPTS	2023 (£)		2022 (£)
Legacies received	15,154		0
Receipts for the year	15,154		0
ASSETS at	01/01/2023		01/01/2022
Assets held by the Vicar & Wardens	75,963		92,981
TOTAL RECEIPTS	91,117		92,981

DISBURSEMENTS	2023 (£)		2022 (£)
Grants to the PCC	17,925		17,018
Disbursements for the year	17,925		17,018
ASSETS at	31/12/2023		31/12/2022
Assets held by the Vicar & Wardens	73,192		75,963
TOTAL DISBURSEMENTS	91,117		92,981

These accounts were approved by the Vicar & Wardens at a meeting held on 23rd April 2024



 Churchwarden

23/4/24

 Date



 Churchwarden

23/4/24

 Date

Vicar & Wardens of Kirk Christ, the Parish Church of Rushen

Notes to the accounts for the year ended 31st December 2023

1 - Purpose of Accounts

These accounts are prepared by the Vicar & Wardens of Kirk Christ, the Parish Church of Rushen to present their financial activities for 2023. Those activities comprise the receiving, holding and disbursement from various legacies left to the Vicar & Wardens.

2 - Accounting Policies

The accounts have been prepared on a receipts and disbursements basis. This is a cash method of accounting and no accruals are included. The conventions used in the preparation of the accounts are set out by the Church of England in the notes for Returns of Parish Finance for 2021. These notes are available at: <http://parishreturns.churchofengland.org/>

All figures are shown to the nearest £.

3 - Basis of Preparation

The assets of the Vicar & Wardens are managed by Rushen Parochial Church Council ("Rushen PCC"), which is a separate legal entity.

All of the reserves held by the Vicar & Wardens have certain written restrictions on them, by church and by purpose. These are shown in Note 7.

4 – Grant Distribution Policy

It is the Vicar & Wardens' policy that, where expenditure by Rushen PCC meets the restrictions of a particular legacy held in its reserves, it will automatically make a grant to Rushen PCC to cover such expenditure. It is also the policy of the Vicar & Wardens that it will utilise such legacies on a first in, first out basis.

5 - Accounting Policy for Restricted Reserves

Restricted reserves come from legacies or other donors who have stipulated, in writing, specific purposes for their bequests and donations. Legacies for the same purpose will be used in the order in which they were received, that is, first in, first out, as stated above. This means that the oldest reserves will be used up before newer reserves covering the same type of expenditure.

6 – Reserve movements for 2023 – all figures in £:

Restricted Reserve:	01/01/2023	Interest	Additions	Grants	31/12/2023
Patricia Spriggs Legacy	74,963	0	0	(11,925)	63,038
Norman Quillin Legacy	1,000	0	0	(1,000)	0
Marjorie Shephard Legacy	0	0	10,154	0	10,154
Stanley Atkinson Legacy	0	0	5,000	(5,000)	0
TOTAL Reserves	75,963	0	15,154	(17,925)	73,192

There were no unrestricted reserve movements during the year.

7 - Reserve balances at 31st December 2023 – all figures in £:

<u>Restricted Reserve:</u>	<u>Year</u>	<u>Purpose</u>	<u>Church</u>	<u>31/12/2023</u>
Patricia Spriggs Legacy	2019	General	St Mary's, St Peter's & Kirk Christ equally	63,038
Marjorie Shephard Legacy	2023	General	St Catherine's	10,154
TOTAL Reserve balances at 31st December 2023				75,963

There were no unrestricted reserves as at 31st December 2023

8 - Patricia Spriggs Legacy Allocations to Churches – all figures in £:

	Kirk Christ	St Mary's	St Peter's	Total
Legacy	46,907	46,908	46,907	140,722
Bank interest 2019 to 2021	51	51	51	153
Allotted to church expenditure 2020	(5,860)	(28,330)	(2,191)	(36,381)
Allotted to church expenditure 2021	(5,015)	(3,991)	(3,507)	(12,513)
Allotted to church expenditure 2022	(7,676)	(6,295)	(3,047)	(17,018)
Allotted to church expenditure 2023	(3,495)	(8,343)	(87)	(11,925)
TOTAL balances at 31st December 2023	24,912	0	38,126	63,038