

ANNUAL REPORT OF THE ACTIVITIES REGARDING THE DISTRICT CHURCH COUNCIL OF ROTHBURY HEPPLE AND THROPTON

TREASURER'S REPORT 2021

FINANCIAL REVIEW

We commenced 2021 with an operating balance of £3,072.24 for the General Fund in the Lloyds current bank account which represented the December 2020 collection, planned giving and donations and we commence 2022 with a higher balance of £12,048.15 for the General Fund which includes the plate collections, planned giving and donations given during December 2021.

The 2021 figures for the General Fund Receipts and Payments Account show we have a surplus of £8,975.29 which means we have received more income than we have spent on expenditure for the General Fund.

Our allocation of Parish Share for 2021 was £32,000. This was paid in full during the course of the year and was completed at the beginning of December 2021 with a final payment of £2,600 all from General Fund income.

Planned Giving was slightly lower than anticipated and was £308.78 below the 2021 budget figure. Non-Regular Gift Aided giving has decreased in comparison with 2020 due to the fact that for the first eight months of the year each church has only had one Sunday service every six weeks. It wasn't until September that we resumed the normal pattern of services. The generosity of our regular givers is paramount to our main source of income. Plate collections have increased this year despite the pattern of service we had during 2021 and, although welcome, this income is unplanned and cannot be relied upon. Donors are to be encouraged to give regularly through Planned Giving, to enable us to budget effectively. We now offer both our own in-house Planned Giving scheme and the Diocesan Parish Giving Scheme run by the Diocese of Gloucester.

The Parish would not be able to function without donations received throughout the year. These make up a sizable proportion of our income. There have been a few donations at weddings and baptisms, for which we are most grateful. The Votive Candle Stand and Wall Safe both make significant contributions to income and both show considerable increases on their 2020 figures. This is not surprising as the churches were not open due to the pandemic for part of 2020 but have been allowed to remain open throughout the whole of 2021.

Fundraising activity for the General Fund, which is another essential source of income, commenced in January 2021 with the 100 Club renewal followed by a second 100 Club renewal in June 2021 but we were unable to run any Produce Stalls or fundraising events for the General Fund such as the Summer and Christmas Fayres during 2021. We have raised the total of £2,237.00 during the year all from the 100 Club. This was double the budgeted figure of £1,100. Four fundraising events have been held during 2021 but were for restricted funds. In July a few stalls were run during the Rothbury Music Festival raising £185.29 for the Rothbury Fabric Fund. In September a plant stall was run in the Jubilee Hall raising £35.00 for the new Rothbury Churchyard Fund. In October the Northern Saints Teddy Bear Event was held in All Saints Church which raised £316.56 for Messy Church and in December a Christmas Event was held in All Saints Church raising £237.13 for the Community Hall Fund. During the year £1,642.50 has been raised from the sale of plants by Kathryn Reynalds for the Rothbury Fabric Fund.

From the Rothbury Fabric Fund we have paid Wensley Roofing Ltd for their final two invoices of £2,595.53 and £1,508.40 for the work they undertook on the south aisle roof, the south transept roof and internal plastering to the south transept. The VAT element on these invoices of £432.59 and £251.40 respectively have been claimed back from the Listed Places of Worship Scheme in August 2021. A new porch security light has been purchased and installed at a cost of £102.00. The RHT DCC architect, Christopher J Blackburn, was asked to draw up a schedule of work for the damp plasterwork in the Rest Room at a cost of £500.00 and MGM Ltd were commissioned to carry out the work which is ongoing and we are waiting for the new plasterwork to dry out. MGM Ltd have been paid for their two interim invoices so far received of £486.00 and £1,320.00 respectively. The VAT on these two invoices will be claimed back once we have received and paid the final invoice when the work is completed.

During the COVID-19 pandemic the Parish Hall was closed between the middle of March 2020 until July 2021 and therefore only £432.00 rental income has been received in 2021. However, having been awarded a grant of £10,000.00 for Community Halls from Northumberland County Council in October 2020, we were invited by the council to apply for three further grants in January, February and March 2021. The three applications were all successful and in February 2021 we received £1,334.00 all of which was recorded as being for the General Fund. In early March 2021 we received £7,573.21 of which the General Fund received £1,573.21 and £6,000.00 was recorded as being for the Community Hall Fund. In late March 2021 we received a further £2,096.00 of which the General Fund received £96.00 and £2,000.00 was recorded as being for the Community Hall Fund. This means that of the total £11,003.21

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received, £3,003.21 has been recorded as being for the General Fund and is included in the General Fund Receipts and Payments Account and £8,000.00 has been recorded for the Community Hall Fund. The Parish Hall has therefore received a total income of £3,435.21 against a total expenditure of £3,421.65 meaning that the Parish Hall account has virtually balanced in 2021 with a slight surplus of £13.56.

The Card Stall which Gill Sinclair is now running also continues to provide an important source of income.

St Andrews' Church, Thropton has had grass cutting carried out at a cost of £180.00, the fire extinguishers have been tested at a total cost of £42.00, the five year electrical testing work has been undertaken at a cost of £798 and work on the roof damaged by Storm Arwen was undertaken by Steve Kidd at a cost of £124.80 in 2021. All these items have been financed from the General Fund. The Thropton Fabric Fund, which is used for project work rather than general repairs, has a balance at the end of 2021 of £1,149.94.

Christ Church Hepple has had its fire extinguishers tested at a cost of £54.00, the five year electrical testing work has been undertaken at a cost of £372.00 and grass cutting has cost £576.00 in 2021 which have all been paid for from the General Fund. The Hepple Restoration Fund has received donations of £160.00, HMRC gift aid and GASDS of £103.84, a baptism collection of £185.34 and a wedding collection of £70.00 during 2021 and has a balance of £13,414.79 at the end of the year.

All Saints' Rothbury has seen a total sum of £422.30 spent on cleaning and maintenance work in 2021 from the General Fund. This includes the garden waste bin (£43.00), grass cutting (£140.00), fire extinguishers tested (£124.80), work to the belltower flood light (£90.60) and the purchase of two new brooms (£23.90). The south aisle roof works and the re-plastering in the Memorial Chapel has been completed in 2021 by Wensley Roofing Ltd and MGM Ltd and the final invoices have been paid from the Rothbury Fabric Fund of £2,162.94 plus VAT of £432.59 and £1,257.00 plus VAT of £251.40 respectively. The VAT on these two invoices has been successfully claimed back from the Listed Places of Worship Scheme. During 2021 it was noticed that damp had appeared on the outer wall of the Rest Room and after our Church Architect, Christopher J Blackburn, had been consulted, MGM Ltd were engaged to rectify the situation. The old plaster has been removed and after a period of the stone wall drying out new plaster has been applied which is currently still drying out before it can be lime washed. MGM Ltd have issued two interim invoices for the work so far completed and both have been paid. The first interim invoice was for £405.00 plus VAT of £81.00 and the second interim invoice was for £1,100.00 plus VAT of £220.00. The VAT on these two invoices will be reclaimed from the Listed Places of Worship Scheme once the final invoice has been received and paid. The costs of this work has been paid for from the Rothbury Fabric Fund. Also, from the Rothbury Fabric Fund we have paid React Electrical Services Ltd £85.00 plus VAT of £17.00 for supplying and installing a new security porch light. This fund also funded the moving of two pews in All Saints and the moving of a radiator. This work was undertaken by Steve Kidd at a cost of £315.00 plus VAT of £63.00 and by Martyn Sutton at a cost of £622.00 plus VAT of £124.40 respectively. The VAT on both of these two invoices has been successfully claimed back from the Listed Places of Worship Scheme.

Church running costs are showing in the accounts as £13,459.07. This figure is a decrease from the 2020 figure of £14,021.61 which includes all the maintenance work undertaken at the three churches from the General Fund in 2021. A breakdown of the costs can be found note 5 on page 8. Our energy use for the three churches and the parish hall, however, still needs to be addressed on an environmental and financial basis.

Parish Administration overall costs show a decrease in comparison to 2020 figure. This was due largely to the fact that in 2021 we didn't pay for a Parish Administrator a role that was deleted by the Upper Coquetdale PCC at the end of November 2020.

To ensure our bank charges are not excessive I am continuing to use online banking wherever possible and we have seen a slight decrease in the amount of bank charges that we have paid in 2021 in comparison to 2020.

Printing and stationery costs for 2021 have increased on the 2020 figure. This is due to the fact that more printing has been done as the normal pattern of services has returned.

The Insurance Premiums total for 2021 for the three churches is shown in note 5 on page 8 as £6,646.65 which is a slight increase on the figure of £6,487.33 shown for 2020 caused by the rate of inflation. The Parish Hall insurance premium was £896.87 in 2021 which again was an increase on the 2020 figure, caused by the rate of inflation. In August 2018 the All Saints Church and Parish Hall insurances were merged into one policy, giving us the same insurance conditions for both properties.

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In September 2020 All Saints' Church was awarded a grant of £7,900.00 from the Heritage Lottery Fund's Emergency Fund which had been applied for by our Planned Giving Administrator, Adrienne Thunder, to cover various items required for the Covid-19 pandemic. The list of items included in the application was for PPE equipment, sanitizers, electronic equipment for broadcasting services, deep cleaning of All Saints' Church and a cashless donations machine for both visitors and congregation to use their debit and credit cards to make donations. The grant was originally split with £6,000.00 being lodged in the CBF Deposit Fund where it will attract interest and £1,900 was placed in the current bank account as working capital. By the end of 2020, £778.98 of the grant had been spent on hand sanitizers, hand towels, biological wipes, a standalone hand sanitizer, a new cassette player for use in All Saints' Church at services, funerals etc and for a cleaner at All Saints' Church for two hours a week. A condition of the grant was that the money had to be spent by the end of January 2021 and any money unspent, would have to be returned to the Heritage Lottery Fund's Emergency Fund. Late in January I was informed that the actual closing date was the 25th January 2021 and so, the three days preceding that date was spent purchasing COVID-19 related items, electronic items for use at services in All Saints and the contactless donations terminal which was purchased from Data Developments at a cost of £718.80 including the merchant fees for the first twelve months. In the event, the Heritage Lottery Fund gave us an extension to the deadline of the end of March 2021. By the end of the extended period, £6,927.00 had been spent and we were asked to return £973.00 to the Heritage Lottery Fund's Emergency Fund. Due to three anonymous donations totalling £1,792.00 given for the Rothbury Emergency Fund together with the Gift Aid of £448.00 that we have been able to claim on those donations, the fund has been able to continue to purchase more electronic items, more COVID-19 items, a set of CDs containing the Hymns Old and New hymn tunes and we have been able to continue to use the services of LMC Domestic Help to clean All Saints church on a weekly basis instead of the normal cleaning teams. In December 2021 the decision was made to cancel the contactless donations terminal as no progress had been made on the project and I am very grateful that Data Developments agreed to refund some of the cost to the Heritage Lottery Fund's Emergency Fund on our behalf. The refund amounted to £443.80 which leaves the Rothbury Emergency Fund to refund the balance of £275.00 in 2022. The Rothbury Emergency Fund has ended the year with balance of £992.20 which is split £800.00 in the CBF Deposit Fund bank account and £192.20 in the Rothbury DCC bank account for use as working capital.

In December 2020 the HMRC issued the Parish of Upper Coquetdale PCC a new reference number so that all three DCCs could make Gift Aid and GASDS claims on planned giving and donations. Adrienne Thunder our RHT Planned Giving Officer was also appointed as the Upper Coquetdale PCC Planned Giving Officer at the APCM held in October 2020 and re-appointed at the APCM held in April 2021 all HMRC claims are now channelled through her. In February 2021 she made the first claim to the HMRC using the new reference number on behalf of RHT DCC for Gift Aid only and subsequently has made three further claims in April, August and December 2021 on behalf of RHT DCC claiming both Gift Aid and GASDS. Two claims have also been made on behalf of Alwinton & Holystone DCC, one for Gift Aid in April 2021 and the other for GASDS in July 2021. The Upper Coquetdale PCC bank account is being used to receive the Gift Aid and GASDS from the HMRC and then Adrienne and I transfer it to the appropriate DCC bank account using the online transfer facility which we now have on that account but which needs two signatories to enact.

During 2021 the four electricity accounts were automatically migrated from Npower to E.on Next Energy Limited which had taken over Npower in the summer of 2020. The first account to be migrated was the St Andrew Thropton account in December 2020 followed by the Christ Church Hepple account, the All Saints Church Rothbury account and the All Saints Parish Hall account in January and February 2021. All four accounts are on a 3 year fixed contract which are all due to end during 2022 and so, to date, we have been unaffected by the huge rises in the market prices. The two gas accounts for All Saints Church and All Saints Parish Hall are both with British Gas and again, are on 3 year fixed contracts. The church's gas account was renewed in August 2021 and will run to August 2024 and I did notice an increase in the prices compare to what we were paying under the previous 3 year fixed contract. The parish hall 3 year fixed contract is due to end in 2022 and a decision will have to be made at that point as to whether we enter another fixed contract or whether we opt for the variable rate which is subject to the fluctuating market forces for gas at the moment. The decision will have to be made on the basis of when the Community Hub is likely to be built and what sort of energy source that will have.

In 2021 the Organ Restoration Fund name was changed to the Organ Fund as it was agreed that the restoration of the organ in All Saints Church had been completed. The Organ Fund has received income of £146.44 in 2021 through donations, GASDS and quarterly shared interest from the CBF Deposit Fund. From this fund we have paid for the organ to be tuned in 2021 by Harrison & Harrison Ltd of Durham at a cost of £334.85 including VAT. The VAT can be claimed back from the Listed Places of Worship Scheme and will be done so in 2022. The Organ Fund has ended

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2021 with a balance of £5,690.00 which is split between the CBF Deposit Fund (£4,534.57) and the Rothbury PCC-CG bank account (£1,155.43) which enables us to have a working capital and reducing the need to withdraw money from the CBF Deposit Fund.

In 2021 a new herb garden has been created in the churchyard on the south side of the All Saints Church close to the Chancel door. In October 2021 a plant sale was run at the event in the Jubilee Hall which raised £35.00 and this was donated to be used for the purposes of the new garden. A new fund called the Rothbury Churchyard Fund has been created to hold any donations and in December we were able to add a further £8.75 to the fund through claiming GASDS on the donation. The Rothbury Churchyard Fund has been placed in the CBF Deposit Fund and has ended 2021 with a balance of £43.75.

During 2021 the Rector decided to encourage wedding parties to give more generously in the collection plate by splitting any donations given on a 50:50 basis between the church and a charity of the bride and groom's choosing and this is shown in Collections – Special Collections in note 3 on page 7. The 50% to the church is recorded under either the Hepple Restoration Fund, the Thropton Fabric Fund, the Rothbury Fabric Fund or the Community Hall Fund depending upon which church the wedding was held in. It was also decided to record any Baptism and Funeral plate collections given for the church under these funds depending upon which church the baptism or funeral was held in.

The CBF Investment Units may be required to fund major work in the future or supplement shortfalls in income streams. There has been an overall increase in the value of the units in 2021 due to the performance on the stock market. It is to be hoped that their value will maintain growth in the longer term. There has been an increase in valuation of the remaining CBF Investment units, and income from interest and dividends has seen an increase in 2021 despite the low interest rates.

I would like to take this opportunity to thank our Planned Giving Administrator, Adrienne Thunder, for her tireless work in the recording of all our income, to thank Christine Wilson for recording and banking the Hepple Restoration Fund income and expenditure, to thank John Farndale, the Alwinton & Holystone DCC treasurer, and Kate Turvey, the Alnham DCC treasurer, for their work in reimbursing Rothbury, Hepple & Thropton DCC their respective DCC's monthly contribution to the parish running costs, to thank Paul Charlton of Ryecroft Glenton for all his work in inspecting the accounts year on year and for his accountancy advice when needed and to thank the Rector, Canon John Sinclair, for his support and advice in what has been a difficult year to manage the finances.

To conclude: We must ensure that we run with a surplus year on year in order to meet the DCC's various commitments. We will not be able to withdraw from Reserves indefinitely and the DCC must ensure that, through an effective budgeting process, spending does not exceed income. We need to concentrate on increasing our regular income through the ongoing Stewardship initiative by holding an annual renewal just to be able to balance our books. We have already made a start in making every effort to reduce our fundraising costs as these have been high and detract from the effectiveness of the fundraising events and this needs to continue year on year with careful financial management.

If all these steps are taken it is likely we will be able to pay our estimated 2022 Parish Share in full which is £34,000. This equates to £2,833.33 per month that is needed from regular planned giving, donations and fundraising. However, if the steps are not taken it is unlikely that we will be able to pay the 2022 Parish Share in full without selling more shares and we may default in 2022 as we did in 2018, 2019 and 2020. Going forward, maintaining a robust General Fund should be an area of priority and focus for the DCC.

Christopher Pope – Treasurer



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Rector
Rev Canon John Sinclair



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Treasurer
Christopher Pope

23rd March 2022

.....
Date

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND CHRIST
CHURCH, HEPPL
STATEMENT OF ACCOUNTING POLICIES**

Basis of Preparation

The Financial Statements of the DCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

The accounts include the monetary transactions, assets and liabilities for which the DCC can be held responsible. They do not include the accounts of other Church groups that owe an affiliation to another body, nor those that are informal gatherings of Church members.

Funds

General funds represent the funds of the DCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the DCC. These include funds designated for a particular purpose by the DCC.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

Statement of Assets and Funds

- 1) The following are recognised but not necessarily valued in the Statement of Assets and Funds:
 - a) Moveable church furnishings held by the churchwardens on special trust for the DCC and which require a faculty for disposal.
 - b) Land and other buildings held on behalf of the DCC.
 - c) Other fixtures, fittings and office equipment where the DCC is free to dispose of such assets and where the original cost exceeded £1,000.
 - d) Investments held beneficially by the DCC.
 - e) Amounts owing from the Inland Revenue where a formal claim has not been made before 31 December 2021.

- 2) The assets are recognised and a monetary value given as part of the description in the Statement of Assets and Funds:
 - a) Amounts owing from the Inland Revenue where a formal claim has been made before 31 December 2021.
 - b) Any other amounts owing to the DCC including insurance claims.
 - c) Legacies where formal notification of entitlement and amount has been received at 31 December 2021.

- 3) The following liabilities are recognised in the Statement of Assets and Funds:
 - a) Any loans or overdrafts advanced to the DCC.
 - b) Any arrears of Diocesan Parish Share.

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND
CHRIST CHURCH HEPPL
GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT**

RECEIPTS	2021	2020
	£	£
Income from Operating Activities		
Parish Hall Rent	432.00	648.00
Fees	<u>3,379.00</u>	<u>1,441.00</u>
	<u>3,811.00</u>	<u>2,089.00</u>
Fund Raising		
Fund Raising General (1)	-	910.26
Fund Raising 100 Club	<u>2,237.00</u>	<u>2,172.00</u>
	<u>2,237.00</u>	<u>3,082.26</u>
Incoming Resources from Donors		
Planned Giving (2)	37,491.22	37,447.22
HMRC Gift Aid on Planned Giving/GASDS (2)	10,344.67	8,744.88
Gift Aid Giving Non- Regular (2)	960.00	1,080.00
Plate Collections (3)	<u>1,687.04</u>	<u>1,073.37</u>
	<u>50,482.93</u>	<u>48,345.47</u>
Other Voluntary Incoming Resources		
Parish Hall Grant	3,003.21	2,200.00
Donations (4)	<u>3,705.12</u>	<u>4,584.77</u>
	<u>6,708.33</u>	<u>6,784.77</u>
Income from Investments		
CBF Deposit Fund Shared Interest	1.05	-
NSIB Dividends	2.78	190.17
CBF Investment Funds Dividends	<u>249.83</u>	<u>241.25</u>
	<u>253.66</u>	<u>431.42</u>
TOTAL RECEIPTS	<u>63,492.92</u>	<u>60,732.92</u>
PAYMENTS		
Cost of generating funds		
Fund Raising Costs (7)	1,070.00	1,073.72
	<u>1,070.00</u>	<u>1,073.72</u>
Charitable Activities		
Donations to Missions and Charities	-	-
Church Activities and Running Costs		
Parish Share	32,000.00	32,534.00
Church Running Costs (5)	13,459.07	14,021.61
Clergy Expenses	2,975.49	3,747.56
Parish Hall Running Costs (8)	3,421.65	2,802.48
Service & Sanctuary Expenses	352.48	202.05
Visiting and Retired Clergy Costs	107.07	-
Quinquennial Inspection	-	995.00
	<u>52,315.76</u>	<u>54,302.70</u>
Parish Administration		
Bank Charges	118.79	127.13
Legal Fees	-	12.00
Planned Giving Expenses	15.84	31.20
Printing and Stationery	426.05	115.66
Other Administration Costs	22.96	133.79
Internet Broadband	36.46	35.68
Telephone House for Duty	113.79	338.42
Telephone Rothbury Rectory	397.36	389.31
Parish Administrator Wages to 30 November 2020	-	4,172.69
	<u>1,131.25</u>	<u>5,355.88</u>
TOTAL PAYMENTS	<u>54,517.01</u>	<u>60,732.30</u>
OPERATING SURPLUS/(DEFICIT) FOR YEAR (9)	<u>8,975.91</u>	<u>0.62</u>

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND
CHRIST CHURCH HEPPLER
NOTES TO THE GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT 2021**

1. Fundraising

Due to the COVID-19 pandemic no general fundraising took place in 2021 for the General Fund.

2. Planned Giving

The total of regular giving in 2021 has seen an increase on the 2020 figure of £2,137.46. The Planned Giving overall figure of £37,491.22 includes £8,757.22 which has been paid through the Parish Giving Scheme run by the Diocese of Gloucester. From this scheme we have also received £1,976.87 in Gift Aid which forms part of the overall total of £10,344.67 for Gift Aid/GASDS claimed from the HMRC. Non-regular giving via Gift Aid Envelopes in 2021 has also seen a decrease of £120.00 on the 2020 figure due the fact that between January and August each church has only had a Sunday service once every six weeks and the regular pattern of worship has only been in place since September.

3. Income from Plate Collections is given as the total amount for all three churches. The 2021 figure has seen an increase on the 2020 figure despite the fact that between January and August each church has only had a Sunday service once every six weeks and the regular pattern of worship has only been in place since September. The breakdown between the three churches is as follows: -

	2021	2020
	£	£
Hepple	459.00	183.90
Rothbury	889.54	703.47
Thropton	338.50	186.00
Total	<u>1,687.04</u>	<u>1,073.37</u>

Collections – Special Collections

The recommendations in the Church of England publication “The Charities Act and the PCC – 2006”, as revised to take into account the revision in 2005 of the *Statement of Recommended Practice (SORP)* are that collections made for specific charities, either in church or at other events, should not be included in the receipts and payments but noted separately. The totals for 2021 are shown below; these do not appear in the Receipts and Payments account.

	£
Cancer Research UK – Wedding Plate Collection	128.75
Messy Church – Northern Saints Teddy Bear Event and Donation	416.56
North of England Children’s Cancer Research – Wedding Plate Collection	70.00
Rothbury Ringers – Wedding Fees for the Bellringers	150.00
Rothbury Vergers – Four Funeral Fees for the Vergers	140.00
Upper Coquetdale Churches Together – Plate Collection from October Service	84.00
Water Aid – Lent Jars Collection	25.96
Women’s Aid – Wedding Plate Collection	130.00
Total	<u>1,145.27</u>

4. Donations Received

The sum of £3,705.12 includes a £20.00 donation from a collection at a Baptism, a £19.50 donation from a collection at a Wedding, £1,018.62 from the Wall Safe, £497.96 from the Votive Candle Stand and £2,149.04 in general donations which includes £103.75 claimed as Gift Aid and GASDS.

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND
CHRIST CHURCH HEPPLER
NOTES TO THE GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT 2021 - CONTINUED**

5. Church Running Costs; (Items purchased from Cardstall account not showing in these figures).

	2021	2020
	£	£
Insurance on the three church buildings	6,646.65	6,487.33
Music, Bells, Organ and Piano Tuning and Organist Expenses	567.56	412.34
Cleaning and maintenance	2,569.10	3,581.73
Utilities	3,461.22	3,187.35
Sundries	214.54	352.86
Total	<u>13,459.07</u>	<u>14,021.61</u>

6. From the Card Stall Account the following has been paid

	£
British Legion – Wreath for 2021	17.00
Bell Pulley Unit	162.00
New Bell Ropes x 2	370.00
New LED Strip Lighting for Card Stall	132.00
Greetings Cards etc	<u>105.65</u>
Total	<u>786.65</u>

The total of £786.65 for items purchased is not showing in Church Running costs (5) but is shown in the Fund Movement Summary on page 10

7. Fund Raising Cost

A limited number of fundraising events took place throughout the year which incurred the following costs:

	£
NCC Small Lotteries Licence	20.00
100 Club Prizes	<u>1,050.00</u>
Total	<u>1,070.00</u>

8. Parish Hall Running Costs

	2021	2020
	£	£
Insurance	911.63	896.87
Cleaning and Maintenance	2,010.94	481.20
Utilities	445.10	566.41
Music Licenses	53.98	-
Parish Hall Administrator Wages to 30 November 2020	-	858.00
Total	<u>3,421.65</u>	<u>2,802.48</u>

The Cleaning and Maintenance figure of £2,010.94 includes £155.24 for the boiler to be tested and a new gas meter box fitted, £3.80 for two new keys for the gas meter box, £81.90 for a replacement WC siphon and ballcock, £36.00 for the fire extinguishers to be tested, £144.00 for a new smoke detector and £1,590.00 on the 5year electrical inspection.

The Music Licenses for the Parish Hall have in previously years been included in the Church Running Costs figure but in 2021 this was changed to include the figure of £53.98 in the Parish Hall Running Costs as the copyright licenses are specific to the All Saints' Parish Hall and not for All Saints Church.

9. The 2021 figure for the Operating Surplus/(Deficit) For Year shows we have a surplus of £8,795.91 on the income and expenditure for the General Fund for the year. This has been achieved by the fact that the overall receipts for 2021 have increased by £2,760.00 over the 2020 figure and also by the fact that the overall payments for 2021 have decreased by £6,215.29 over the 2020 figure.

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND
CHRIST CHURCH HEPPLÉ
STATEMENT OF ASSETS AND FUNDS AT 31 DECEMBER 2021**

	2021	2020
	£	£
Fixed assets		
CBF Investment Fund (1)	8,937.75	7,819.18
CBF Investment Fund (WS) (1)	906.28	792.86
National Savings & Investment Bond - Canon Morton Bequest (3)	17,000.00	17,000.00
	-----	-----
	26,844.03	25,612.04
Current assets		
Debtors	-	-
CBF Deposit Account (3)	53,178.94	39,639.46
Sum Total of other Accounts	<u>26,944.48</u>	<u>22,233.74</u>
	80,123.42	61,873.20
Liabilities		
Creditors: Amounts falling due in one year	-	-
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Net current assets less current liabilities	<u>80,123.42</u>	<u>61,873.20</u>
Total assets less current liabilities	<u>106,967.45</u>	<u>87,485.24</u>
Total net assets less liabilities	<u>106,967.45</u>	<u>87,485.24</u>
Represented by (2)		
Unrestricted		
Unrestricted - General fund (4)	21,892.18	11,684.28
Designated		
Designated – Hardship	1,172.05	1,210.70
Designated - Cardstall (5)	3,633.91	3,794.59
Restricted		
Restricted - Donkin Bequest	2,019.98	2,017.73
Restricted - Community Hall Fund	24,197.74	9,213.48
Restricted - Hepple Restoration	13,414.79	12,895.61
Restricted - Organ Fund	5,690.00	5,878.41
Restricted – Thropton Fabric Fund	1,149.94	1,148.66
Restricted - Topping Memorial	586.37	585.72
Restricted - Wright Memorial	2,330.61	2,328.02
Restricted – Hepple Churchyard	209.01	208.77
Restricted – Rothbury Churchyard Fund	43.75	-
Restricted – Rothbury Fabric Fund	11,210.47	10,944.36
Restricted – Rothbury Emergency Fund	992.20	7,121.02
Restricted – Young People Fund	481.45	510.89
Endowment		
Endowment - Canon Morton Bequest (3)	<u>17,943.00</u>	<u>17,943.00</u>
Funds of the churches	<u>106,967.45</u>	<u>87,485.24</u>

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND
CHRIST CHURCH HEPPLLE**

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2021

Unrestricted funds	Cash and bank	CBF deposit account	NSIB*	CBF investment units	Total
	£	£	£	£	£
General Reserve	12,048.15	-	-	9,844.03	21,892.18
Canon Morton Bequest Fund	-	943.00	17,000.00	-	17,943.00
Designated funds					
Hardship Fund	-	1,172.05	-	-	1,172.05
Cardstall Fund	133.91	3,500.00	-	-	3,633.91
Restricted Funds					
Community Hall Fund	-	24,197.74	-	-	24,197.74
Wright Memorial Fund	-	2,330.61	-	-	2,330.61
Topping Memorial Fund	-	586.37	-	-	586.37
Hepple Restoration Fund	13,414.79	-	-	-	13,414.79
Hepple Churchyard Fund	-	209.01	-	-	209.01
Rothbury Churchyard Fund	-	43.75	-	-	43.75
Rothbury Fabric Fund	-	11,210.47	-	-	11,210.47
Rothbury Emergency Fund	192.20	800.00	-	-	992.20
Donkin Bequest	-	2,019.98	-	-	2,019.98
Thropton Fabric Fund	-	1,149.94	-	-	1,149.94
Young People Fund	-	481.45	-	-	481.45
Organ Fund	1,155.43	4,534.57	-	-	5,690.00
Total funds	26,944.48	53,178.94	17,000.00	9,844.03	106,967.45

*NSIB – National Savings & Investment Bond

Fund movement summary

Unrestricted funds	Fund balances b/fwd	Incoming Resources	Outgoing Resources	Transfers	Investment Gains and Losses	Fund balances c/fwd
	£	£	£	£	£	£
General Reserve	11,684.28	63,492.92	(54,517.01)	-	1,231.99	21,892.18
Canon Morton Bequest Fund	17,943.00	-	-	-	-	17,943.00
Designated funds						
Hardship Fund	1,210.70	11.35	(50.00)	-	-	1,172.05
Cardstall Fund	3,794.59	625.97	(786.65)	-	-	3,633.91
Restricted funds						
Community Hall Fund	9,213.48	16,384.26	(1,400.00)	-	-	24,197.74
Wright Memorial Fund	2,328.02	2.59	-	-	-	2,330.61
Topping Memorial Fund	585.72	0.65	-	-	-	586.37
Hepple Restoration Fund	12,895.61	519.18	-	-	-	13,414.79
Hepple Churchyard Fund	208.77	0.24	-	-	-	209.01
Rothbury Churchyard Fund	-	43.75	-	-	-	43.75
Rothbury Fabric Fund	10,944.36	7,034.10	(6,767.99)	-	-	11,210.47
Rothbury Emergency Fund	7,121.02	2,245.95	(8,374.77)	-	-	992.20
Donkin Bequest	2,017.73	2.25	-	-	-	2,019.98
Thropton Fabric Fund	1,148.66	1.28	-	-	-	1,149.94
Young People Fund	510.89	0.56	(30.00)	-	-	481.45
Organ Fund	5,878.41	146.44	(334.85)	-	-	5,690.00
Total funds	87,485.24	90,511.49	(72,261.27)	-	1,231.99	106,967.45

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND
CHRIST CHURCH HEPPLLE
NOTES TO THE STATEMENT OF ASSETS AND FUNDS AS AT 31 DECEMBER 2021**

- 1) As the DCC accounts are prepared on a Receipts and Payments basis, the sum of the funds equals the assets, which must be shown as being allocated to specific funds. The capital in the CBF Investment Funds is available, if needed, to be used as the DCC shall decide. The remaining CBF units which were valued at a combined total of £8,612.04 on 31 December 2020 have increased in overall value by £1,231.99 in 2021.

As at 31 December 2020 the CBF Investment Fund was valued at £7,819.18 as shown on page 9 under the 2020 figure. This fund was revalued on 30 June 2021 and increased in value by £519.02 to £8,338.20. The fund was again revalued on 31 December 2021 and has seen a further increase in value of £599.55 and was valued at £8,937.75. This means that over the full 2021 year this investment fund has increased by £1,118.57.

As at 31 December 2020 the CBF Investment Fund (WS) was valued at £792.86 as shown on page 9 under the 2020 figure. This fund was revalued on 30 June 2021 and increased in value by £52.63 to £845.49. The fund was again revalued on 31 December 2021 and has seen a further increase in value of £60.79 and was valued at £906.28. This means that over the full 2021 year this investment fund has increased by £113.42.

Overall, the two CBF Investment Funds have increased in total value by £1,231.99 during 2021 and as at 31 December 2021 were valued at a combined total of £9,844.03.

- 2) Shared Interest. The General Fund has received all the interest from the CBF Investment Accounts amounting to £226.82 and from the Canon Morton Bequest held in a NS&I Investment Bond amounting to £2.78 as well as £1.05 from the Canon Morton Bequest held in the CBF Deposit Fund Account. Each fund held in the CBF Deposit Fund Account has received interest (at a rate of 0.090731%) in proportion to its balance as at 31 December 2021. This was the amount of interest generated during the year by the CBF Deposit Account and amounted in total to £47.71.

	£	
CBF Deposit Fund Account	47.71	
CBF Investment Fund Account (WS)	23.01	
CBF Investment Fund Account	226.82	
Card Stall Deposit Account	0.02	
NS&I Bond	2.78	
Total	<u>300.34</u>	(2020: £744.56)

The overall interest rate for 2021 was 0.090731%.

- 3) The Canon Morton Bequest of £17,943 is held as £17,000 in the NS& I Bond and £943 in the CBF Deposit Account
- 4) In 2021 the General Fund Receipts and Payments Account had an operating surplus of £8,975.91. This surplus was achieved as a result of careful management of the income and expenditure which has resulted in our ability to pay the full £32,000 in parish share to the Diocese. As at 31 December 2021 there is a total of £21,892.18 in the General Fund which is held in the following bank accounts:

	£
CBF Investment Fund Account	8,937.75
CBF Investment Fund Account (WS)	906.28
Lloyds Bank – Rothbury DCC bank account	<u>12,048.15</u>
Total	<u>21,892.18</u>

- 5) Cardstall Fund: This money is held in two separate accounts (one in the Rothbury DCC current account and the other in the CBF Deposit Fund account). The Cardstall Fund has received £1.34 interest in 2021 which includes the £0.02 interest from the Cardstall Deposit Account and is included in the Statement of Assets and Funds on pages 9 and 10. As at 31 December 2021 there is a total of £3,633.91 in the Cardstall Fund which is held in the following bank accounts:

	£
CBF Deposit Fund Account	3,500.00
Lloyds Bank– Rothbury DCC bank account	133.91
Total	<u>3,633.91</u>

**INDEPENDENT EXAMINER'S REPORT TO THE DISTRICT CHURCH COUNCIL OF
ROTHBURY HEPPLER AND THROPTON**

I report on the accounts of the DCC for the year ended 31 December 2021, which are set out on pages 6 - 11.

Respective responsibilities of members and examiner

As members (trustees) of the DCC with responsibility for the preparation of the accounts, you 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;
- follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

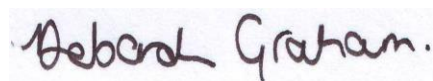
Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the DCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as members (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 given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

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 any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the Church accounting regulations and also those contained within 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.



Mrs D J Graham FCA
Ryecroft Glenton
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

March 2022