

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

## TREASURER'S REPORT 2023

### FINANCIAL REVIEW

We commenced 2023 with an operating balance of £12,015.13 for the General Fund in the Lloyds current bank account and cash in hand which included the December 2022 collection, planned giving and donations and we commence 2024 with a slightly lower balance of £11,658.60 for the General Fund in the Lloyds current bank account and cash in hand which includes the plate collections, planned giving and donations given during December 2023.

The 2023 figures for the General Fund Receipts and Payments Account show we have a surplus of £143.47 which means we have received more income than we have spent on expenditure for the General Fund.

Our allocation of Parish Share for 2023 was £35,000. This was paid in full during the course of the year and was completed at the beginning of December 2023 with a final payment of £2,900 all from General Fund income. However, an additional £1,000 was paid at the end of December 2023 increasing the total paid to £36,000.

Planned Giving was lower than anticipated and was £841 below the 2023 budget figure. Non-Regular Gift Aided giving has increased in comparison with 2022. The generosity of our regular givers is paramount to our main source of income. Plate collections have increased slightly this year 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 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. The Votive Candle Stand and Wall Safe both make significant contributions to income with the Wall Safe showing a considerable decrease on the 2022 figure and the Votive Candle Stand is also showing a decrease on the 2022 figure. In November 2022 a Contactless Donations Terminal was installed in All Saints Church on a Diocesan trial which ended in early October 2023. A total of £972.00 was donated between November 2022 and October 2023 of which we received £66.78 in 2022 and £860.99 in 2023 with £44.23 being deducted in transactions charges. However, we have been able to claim £243.00 in GASDS on the gross donation of £972.00 and this is included in the HMRC Gift Aid on Planned Giving/GASDS figure for 2023 in the General Fund Receipts and Payments.

Fundraising activity for the General Fund, which is another essential source of income, commenced in January 2023 with the 100 Club renewal followed by a second 100 Club renewal in June 2023. We have raised the total of £1,880.00 during the year from the 100 Club. The Produce Stall run by Carol Milburn started again at the beginning of June and ran each month up to December with the exception of October and has raised a total of £382.30. At the end of August members of the three churches ran a stall at the Hexham Car Boot sale and raised £335.20. Also, in August a Nearly New Event which was run by Joan Storey raised £250.05. A monthly Coffee Morning and Stalls event organised by Kathryn Reynolds was held in All Saints Church between February and December which raised a total of £2,093.80. In May a Coronation Fete organised by Gill Sinclair and her team was held in All Saints Church which raised a total of £410.63 of which £198.13 from the Refreshment Stall was donated by Gill Sinclair to the Alnwick District Foodbank. The remaining £212.50 was split with £55.00 for the General Fund, £100.00 for the Rothbury Fabric Fund, £8.00 for the Rothbury Churchyard Fund and £49.50 for the Rothbury Warm Hub Fund. Joan Storey has also organised four other events during December 2022 and 2023 which have raised a total of £203.50 and a detailed breakdown of the General Fund figures can be found on page 7 under Fundraising.

The Parish Hall has received an income of £1,897.00 against a total expenditure of £3,075.99 meaning that the Parish Hall account has ended 2023 with a deficit of £1,178.99. This is due to the fact that one of our regular groups, The Trefoil Guild Rothbury have disbanded following their July 2023 meeting. However, our main regular group, Judali Yoga has increased the number of hours per week that they hire the hall back to pre-pandemic levels of use.

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

St Andrew's Church, Thropton has had grass cutting carried out at a cost of £310.00 and the fire extinguishers have been tested at a total cost of £51.60. These items have been financed from the General Fund. The Thropton Fabric Fund, which is used for project work rather than general repairs, has paid £270.00 for new front doors and £458.00 for 2019 Quinquennial work. The Thropton Fabric Fund has a balance at the end of 2023 of £761.22.

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Christ Church Hepple has had its fire extinguishers tested at a cost of £51.60, the lightning conductor testing work has been undertaken at a cost of £120.00 and grass cutting has cost £975.00 in 2023 which have all been paid for from the General Fund. A further £130.00 has been paid for grass cutting from the Hepple Tree and Grass Fund. This fund also received £350.00 in gift aid donations, a further £87.50 in gift aid and £948.00 from burial and monument fees.

The Hepple Restoration Fund has received funeral fees of £198.00, donations of £475.00, planned giving of £250.00, HMRC gift aid and GASDS of £257.50, a funeral collection of £245.00, the Honesty Jar received £10.00 in donations and the Afternoon Tea and Wellbeing event raised £100.00 during 2023 and has a balance of £12,999.09 at the end of the year.

All Saints' Rothbury has seen a total sum of £514.41 spent on cleaning and maintenance work in 2023 from the General Fund. This includes the garden waste bin (£49.50), grass cutting (£150.00), fire extinguishers tested (£55.20), lightning conductors testing (£120.00) and various items for All Saints Church (£139.71). From the Rothbury Fabric Fund £165.00 has been paid for repairs to the Bell Tower rope handrail and door. From the Bookstall Fund £2,074.89 has been paid out for a new noticeboard for All Saints Church and a further £65.00 to install it. We received a grant from Northumberland County Council of £2,000.00 towards the noticeboard and my thanks go to Councillor Steven Bridgett for organising that. A gift aid donation of £500.00, together with the gift aid of £125.00, was also received to cover the cost of the noticeboard.

Church running costs are showing in the accounts as £16,004.64. This figure is an increase from the 2022 figure of £15,072.50 which includes all the maintenance work undertaken at the three churches from the General Fund in 2023. A breakdown of the costs can be found in 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 of £1,232.69 in 2023 shows an increase in comparison to 2022 figure which was £1,008.87.

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 2023 in comparison to 2022. In order to keep bank charges to a minimum a cash float of £300.00 was withdrawn in 2022 and is kept in a metal cash box in the vestry safe. This means that we will not incur bank charges in future every time a cash float is withdrawn or deposited in the current bank account. The cash float is shown in the Statement of Assets and Liabilities on page 10 in the column headed CASH FLOAT against the General Fund.

Printing and stationery costs of £386.92 for 2023 have slightly decreased on the 2022 figure of £403.15. The Administration Costs of £310.85 for 2023 covers the costs incurred by the treasurer and planned giving officer in managing the DCC's financial affairs.

The Insurance Premiums total for 2023 for the three churches is shown in note 5 on page 8 as £7,297.90 which is a 6.24% increase on the figure of £6,869.15 shown for 2022 caused by the rate of inflation. The Parish Hall insurance premium was £1,000.36 in 2023 which is a 6.25% increase on the 2022 figure, again 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.

In December 2022 the Parish of Upper Coquetdale received a Parish Support Grant for energy costs of £1,685.00 and this was split three ways between the three DCCs with the RHT DCC receiving £561.66. In March 2023 a further Energy Support Grant of £705.50 was received by the Parish and this again was split three ways between the three DCCs with the RHT DCC receiving £235.18. The grant is not shown in the General Fund receipts and Payments Account as the £235.18 has been recorded as negative expenditure against each of the six utilities.

In 2022 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 £2,107.83 in 2023 through donations, GASDS and quarterly shared interest from the CBF Deposit Fund. From this fund we have paid a total of £306.65 in 2023 for the organ to be tuned by Harrison & Harrison Ltd of Durham. The Organ Fund has ended 2023 with a balance of £7,917.12 which is split between the CBF Deposit Fund (£7,006.38) and the Rothbury PCC-CG bank account (£910.74) which enables us to have a working capital and reducing the need to withdraw money from the CBF Deposit Fund. During 2023 £1,000.00 was transferred from the Rothbury PCC-CG bank account to the CBF Deposit Fund to reduce the working capital held in the Rothbury PCC-CG bank account.

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During 2022 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 Rothbury Warm Hub 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 CBF Investment units in 2023 due to the performance on the stock market. It is to be hoped that their value will maintain growth in the longer term. Income from interest on our CBF Deposit Fund and dividends from our CBF Investments has seen an increase in 2023 after the depressing low interest rates we received in 2022.

The Hepple Churchyard Fund has received £51.24 in shared interest from the CBF Deposit Fund during 2023.

During 2023 the budget for cleaning and maintenance for the three churches was exceeded due to the fact that the cost of grass cutting at Hepple and Thropton had risen from £12.00 per hour to £20.00 per hour due to the fact that new grass cutters were being used. The churchwardens at Hepple and Thropton were informed that grass cutting would have to be reduced in order to meet the budgetary figure and as a result gift aid donations of £350.00 were donated to be used for the Hepple grass cutting to which gift aid of £87.50 was added. The donations and gift aid were put into an existing restricted fund known as the Hepple Tree Fund which I renamed as the Hepple Tree and Grass Fund. In the event only £130.00 had to be used from this fund to pay for the final grass cut of the year at Hepple.

During 2023 I switched the fees for baptisms, banns, weddings, funeral and burials from being recorded in the General Fund to being allocated according to which church or churchyard the event took place in. What this means is all fees from weddings, banns and funerals held at All Saints' Church are now allocated to the Rothbury Fabric Fund, all fees from weddings, banns and funerals held at Christ Church Hepple are now allocated to the Hepple Restoration Fund, all burial and monument fees in the Christ Church Hepple churchyard are allocated to the newly named Hepple Tree & Grass Fund and all fees for services held at St Andrews Thropton will be allocated to Thropton Fabric Fund. The General Fund will continue to receive fees for funerals held at crematoria and in 2023 this total £68.00 for two funerals held at Brockenfield Crematorium Felton.

The Rothbury Coffee Fund has received a total of £550.22 in 2023 which is represented by £446.09 in coffee donations and £104.13 in shared interest and has a balance of £3,094.29 at the end of 2023.

During the last quarter of 2023 Barclays bank conducted a review of the RHT DCC bank account. This is the bank account that receives all the Planned Giving Standing Orders each month which are then transferred to the DCC's main bank account which is the Lloyds – Rothbury DCC bank account. The review of the RHT DCC bank account involved a lot of form filling which our Planned Giving Officer, Adrienne Thunder, undertook as the main contact for the bank account and also a considerable amount of telephone calls answering subsequent questions at which point I, as treasurer, became involved. I am pleased to report that after almost three months of detailed investigation Barclays bank were finally satisfied that the bank account was being properly used and administered and not being used for illicit purposes. We have been informed that Barclays bank will conduct a similar review every five years.

I am pleased to report that the Parish Giving Scheme run by the Diocese of Gloucester seems to have been secured financially as, in late 2023, the Archbishops' Council decided to fund the running of the scheme from the centre rather than each diocese that uses the scheme paying an annual fee to the Diocese of Gloucester. I believe that the reasoning behind the change is to try and encourage dioceses that have been reluctant to use the scheme due to cost implications to now join the Parish Giving Scheme.

As I have reported at various RHT DCC meetings during 2023, the CCLA Investment Management, who administer our CBF Investment funds and CBF Deposit fund, finally switched in November 2023 to using a third-party agent to deal with all deposits and withdrawals. This has meant downloading and using a new withdrawal form and also downloading and using a deposit form for the first time which CCLA have provided. CCLA have also set up a new bank account into which all deposits are transferred and will only action those deposits on receipt of a deposit form attached to an e-mail. The CCLA Investment Management now has a Digital Portal which allows me to download all the documentation when I deposit into or withdraw from the funds.

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During a vacancy a Sequestration Fund has to be set up for the financial administration of the Rothbury Rectory and Visiting Clergy expenses which can be claimed back from the diocese on a monthly basis. At their September meeting the Upper Coquetdale PCC delegated the running of the Sequestration Fund to the RHT DCC. This is run by me, as RHT DCC Treasurer, as all financial matters concerning the rectory and visiting clergy are dealt with by this DCC.

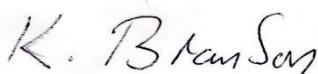
At the RHT DCC meeting held in September members confirmed that the Sequestration Fund could be set up within the RHT DCC accounts and would be funded by a transfer of an initial £500.00 from the General Fund with up to a further £500.00 available to be transferred if required during the vacancy. The initial £500.00 was transferred from the General Fund to the Sequestration in September 2023 and has been used to fund expenditure on the rectory and visiting clergy. Since the end of October 2023, a monthly claim has been submitted to the Newcastle Diocesan Board of Finance Ltd and both the October and November claims have been paid. These payments are recorded in the accounts as negative expenditure offsetting the various payments. The Sequestration Fund is therefore not showing any income but is showing an expenditure figure of £159.35 which represents the December 2023 expenditure and a balance of £340.65 in the "Statement of Assets and Liabilities" on Page 11. The December 2023 claim is due to be paid by the diocese in January 2024 and will appear in the 2024 RHT DCC Accounts.

I would like to take this opportunity to thank our Planned Giving Administrator, Adrienne Thunder, for her tireless work in the banking and recording of all our income, to thank Christine Wilson for recording and banking the Hepple Restoration Fund income and expenditure, to thank Sue Bowmer for running the 100 Club, to thank Gill Sinclair and Alison Ball for running the Cardstall, to thank John Farndale, the Alwinton & Holystone DCC treasurer, and Meron Marcyniuk, the Alnham DCC treasurer, for their work in reimbursing Rothbury, Hepple & Thropton DCC their respective DCC's monthly contribution to the parish running costs. I would also like 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 during his incumbency in what have been difficult years to manage the finances.

Other thanks should go to Carol Milburn for running the Produce Stall on the first Sunday of each month and for all those who do the baking, to Kathryn Reynolds for organising and running the monthly Coffee Mornings on the second Saturday of the month and to Ken Branson, our Acting DCC Chairman, for his advice on difficult financial matters.

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 2024 Parish Share in full which is £35,000. This equates to £2,916.66 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 2024 Parish Share in full without selling more shares or we may default in 2024 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**



20th March 2024

.....  
Acting Chair  
Kenneth Branson

.....  
Treasurer  
Christopher Pope

.....  
Date

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND  
CHRIST CHURCH, HEPPLÉ  
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 2023.
  
- 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 2023.
  - 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 2023.
  
- 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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>		
<b>Income from Operating Activities</b>		
Fees	68.00	3,203.00
Church Hire	250.00	200.00
Parish Hall Rent	<u>1,897.00</u>	<u>1,184.00</u>
	<u>2,215.00</u>	<u>4,587.00</u>
<b>Fund Raising</b>		
Fund Raising General (1)	3,319.85	1,601.53
Fund Raising 100 Club	1,880.00	1,896.00
	<u>5,199.85</u>	<u>3,497.53</u>
<b>Incoming Resources from Donors</b>		
Planned Giving (2)	35,059.15	35,477.92
Planned Giving Recall	-	(600.00)
HMRC Gift Aid on Planned Giving/GASDS (2)	10,294.29	9,709.35
Gift Aid Giving Non- Regular (2)	1,758.80	793.00
Plate Collections (3)	4,240.41	4,186.83
	<u>51,352.65</u>	<u>49,567.10</u>
<b>Other Voluntary Incoming Resources</b>		
Donations (4)	1,737.79	1,804.57
	<u>1,737.79</u>	<u>1,804.57</u>
<b>Income from Investments</b>		
CBF Deposit Fund Shared Interest	35.88	6.17
NSIB Dividends	514.17	134.22
CBF Investment Funds Dividends	259.74	258.31
	<u>809.79</u>	<u>398.70</u>
<b>TOTAL RECEIPTS</b>	<b><u>61,315.08</u></b>	<b><u>59,854.90</u></b>
<b>PAYMENTS</b>		
<b>Cost of generating funds</b>		
Fund Raising Costs (7)	1,060.00	920.00
	<u>1,060.00</u>	<u>920.00</u>
<b>Charitable Activities</b>		
Donations to Missions and Charities	-	1,000.00
	<u>-</u>	<u>1,000.00</u>
<b>Church Activities and Running Costs</b>		
Parish Share	36,000.00	34,000.00
Church Running Costs (5)	16,004.64	15,072.50
Clergy Expenses	3,137.66	3,079.60
Parish Hall Running Costs (8)	3,075.99	2,032.65
Service & Sanctuary Expenses	477.28	280.78
Visiting, Lay and Retired Clergy Costs	183.35	160.20
Quinquennial Inspection	-	-
	<u>58,878.92</u>	<u>54,625.73</u>
<b>Parish Administration</b>		
Bank Charges	84.00	92.29
Planned Giving Expenses	6.00	11.56
Printing and Stationery	386.92	403.15
Administration Costs	310.85	-
Internet Broadband	66.17	65.39
Telephone Rothbury Rectory	378.75	436.48
	<u>1,232.69</u>	<u>1,008.87</u>
<b>TOTAL PAYMENTS</b>	<b><u>61,171.61</u></b>	<b><u>57,554.60</u></b>
<b>OPERATING SURPLUS FOR YEAR (9)</b>	<b><u>143.47</u></b>	<b><u>2,300.30</u></b>

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND  
CHRIST CHURCH HEPPLER  
NOTES TO THE GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT 2023**

**1. Fundraising**

The Produce/Cake Stall commenced on the first Sunday in June 2023 and continued each month up to December 2023 with the exception of October. Other fundraising events in 2023 have included a Sale of Household items, a Nearly New Clothes Sale, a stall at the Elsdon Christmas Fayre in December 2022, a Record Collection Sale, a Coronation Fete, a Nearly New Sale and a Car Boot sale at Hexham both at the end of August and a monthly Coffee Morning event held each month from February to December 2023 in All Saints Church Rothbury. The breakdown of the proceeds are as follows:

	£
Produce/Cake Stall (June – December 2023)	382.30
Sale of Household Items	20.00
Nearly New Clothes Sale	22.50
Stall at Elsdon Christmas Fayre (December 2022)	31.00
Sale of Record Collection	130.00
Coronation Fete – Bags & Scarfs (May 2023)	55.00
Nearly New Sale (August 2023)	250.05
Hexham Car Boot Sale (August 2023)	335.20
Coffee Morning Events (February - December 2023)	<u>2,093.80</u>
<b>Total</b>	<b><u>3,319.85</u></b>

**2. Planned Giving**

The total of regular giving in 2023 has seen a slight decrease on the 2022 figure of £418.77. The Planned Giving overall figure of £35,059.15 includes £9,410.15 which has been paid through the Parish Giving Scheme run by the Diocese of Gloucester. From this scheme we have also received £2,352.67 in Gift Aid which forms part of the overall total of £10,294.29 for Gift Aid/GASDS claimed from the HMRC. Non-regular giving via Gift Aid Envelopes in 2023 has also seen an increase of £965.80 on the 2022 figure.

**3. Income from Plate Collections** is given as the total amount for all three churches. The 2023 figure has seen a slight increase on the 2022 figure. The breakdown between the three churches is as follows: -

	<b>2023</b>	<b>2022</b>
	£	£
Hepple	436.00	487.05
Rothbury	3,333.41	3,096.78
Thropton	471.00	603.00
<b>Total</b>	<b><u>4,240.41</u></b>	<b><u>4,186.83</u></b>

**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 2023 are shown below; these do not appear in the Receipts and Payments account.

	£
Alnwick District Foodbank – Collection from the Rector’s Retirement Service	739.35
Meningitis Now – Wedding Plate Collection	46.00
Messy Church – HMRC Charities Gift Aid on Donation	25.00
Mind – Wedding Plate Collection	95.00
Revd Colin Scott Funeral – Donation of Organist and Verger Fees	100.00
<b>Total</b>	<b><u>1,005.35</u></b>

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND  
CHRIST CHURCH HEPPL**  
**NOTES TO THE GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT 2023 - CONTINUED**

**4. Donations Received**

The sum of £1,737.79 includes £469.24 from the Wall Safe, £272.56 from the Votive Candle Stand, £860.99 from the Contactless Donations Terminal and £135.00 in general donations.

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

	<b>2023</b>	<b>2022</b>
	£	£
Insurance on the three church buildings	7,297.90	6,869.15
Music, Bells, Organ and Piano Tuning and Organist Expenses	2,352.16	2,570.30
Cleaning and maintenance	1,892.61	1,616.58
Utilities	4,231.29	3,865.88
Social Expenses (Rector's Retirement Party)	45.89	-
Miscellaneous Sundries	184.79	150.59
<b>Total</b>	<u><b>16,004.64</b></u>	<u><b>15,072.50</b></u>

**6. From the Card Stall account the following has been paid**

	£
The Royal British Legion – Wreath for 2023	23.98
Fund Raising Banners	228.00
New Noticeboard for All Saints Church (including installation)	2,129.89
Greetings Cards etc	<u>184.27</u>
<b>Total</b>	<u><b>2,576.14</b></u>

The total of £2,576.14 for items purchased is not showing in Church Running costs (5) but is shown in the Fund Movement Summary on page 12.

**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>1,040.00</u>
<b>Total</b>	<u><b>1,060.00</b></u>

**8. Parish Hall Running Costs**

	<b>2023</b>	<b>2022</b>
	£	£
Insurance	1,000.36	941.51
Cleaning and Maintenance	646.67	485.88
Utilities	1,428.96	443.54
Music Licenses	-	161.72
<b>Total</b>	<u><b>3,075.99</b></u>	<u><b>2,032.65</b></u>

The Cleaning and Maintenance figure of £646.67 includes £80.00 for the boiler to be tested, £36.00 for the fire extinguishers to be tested, £63.30 for a new smoke detector, £152.00 for two new fluorescent lights and clocks, and £220.00 for the carpets to be professionally cleaned.

It was decided by the Rector and Treasurer not to renew the Music Licenses for the Parish Hall for 2023 as no lets are made where music would be played. This decision will be kept under review.

**9. The 2023 figure for the "Operating Surplus for Year" shows we have a surplus of £143.47 on the income and expenditure for the General Fund for the year. This has been achieved despite the fact that the overall payments for 2023 have increased by £3,617.01 on the 2022 figure which has been offset by the fact that the receipts for 2023 have increased by £1,460.18 over the 2022 figure.**

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND  
CHRIST CHURCH HEPPLER  
STATEMENT OF ASSETS AND FUNDS AT 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Fixed assets</b>		
CBF Investment Fund (1)	8,663.11	7,885.63
CBF Investment Fund (WS) (1)	878.43	799.60
National Savings & Investment Bond - Canon Morton Bequest (3)	17,000.00	17,000.00
	<hr/>	<hr/>
	26,541.54	25,685.23
<b>Current assets</b>		
Debtors	-	-
CBF Deposit Account (3)	75,222.38	62,087.22
Cash Float	300.00	300.00
Sum Total of other Bank Accounts	<u>25,815.72</u>	<u>24,737.07</u>
	101,338.10	87,124.29
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	-	-
	<hr/>	<hr/>
<b>Net current assets less current liabilities</b>	<b><u>101,338.10</u></b>	<b><u>87,124.29</u></b>
 <b>Total assets less current liabilities</b>	 <b><u>127,879.64</u></b>	 <b><u>112,809.52</u></b>
 <b>Total net assets less liabilities</b>	 <b><u>127,879.64</u></b>	 <b><u>112,809.52</u></b>
 <b>Represented by (2)</b>		
<b>Unrestricted</b>		
Unrestricted - General fund (4)	21,200.14	20,700.36
<b>Designated</b>		
Designated – Hardship Fund	1,225.28	1,179.75
Designated - Cardstall Fund (5)	3,739.64	3,292.21
<b>Restricted</b>		
Restricted - Donkin Bequest	2,111.69	2,033.22
Restricted - Parish Hall Fund	16,816.57	16,191.66
Restricted - Hepple Restoration Fund	12,999.09	11,463.59
Restricted - Organ Fund	7,917.12	6,115.94
Restricted – Thropton Fabric Fund	761.22	1,445.59
Restricted - Topping Memorial Fund	613.00	590.22
Restricted - Wright Memorial Fund	2,598.38	2,501.83
Restricted – Hepple Churchyard Fund	1,378.69	1,327.45
Restricted – Hepple Tree & Grass Fund	1,255.50	0.00
Restricted – Rothbury Churchyard Fund	72.91	44.05
Restricted – Rothbury Coffee Fund	3,094.29	2,556.27
Restricted – Rothbury Fabric Fund	21,846.38	14,276.13
Restricted – Rothbury Emergency Fund	552.89	591.08
Restricted – Rothbury Warm Hub Fund	10,580.93	9,755.83
Restricted – Sequestration Fund	340.65	0.00
Restricted – Young People Fund	832.27	801.34
<b>Endowment</b>		
Endowment - Canon Morton Bequest (3)	17,943.00	17,943.00
	<hr/>	<hr/>
<b>Funds of the churches</b>	<b><u>127,879.64</u></b>	<b><u>112,809.52</u></b>

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND  
CHRIST CHURCH HEPPLÉ  
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2023**

Funds	Bank Accounts	CBF deposit account	NSIB	CBF investment units	Cash Float	Total
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General Reserve	11,358.60	-	-	9,541.54	300.00	21,200.14
Canon Morton Bequest Fund	-	943.00	17,000.00	-	-	17,943.00
<b>Designated funds</b>						
Hardship Fund	-	1,225.28	-	-	-	1,225.28
Cardstall Fund	167.64	3,572.00	-	-	-	3,739.64
<b>Restricted Funds</b>						
Parish Hall Fund (1)	-	16,816.57	-	-	-	16,816.57
Wright Memorial Fund	-	2,598.38	-	-	-	2,598.38
Topping Memorial Fund	-	613.00	-	-	-	613.00
Hepple Restoration Fund	12,999.09	-	-	-	-	12,999.09
Hepple Churchyard Fund	-	1,378.69	-	-	-	1,378.69
Hepple Tree & Grass Fund	-	1,255.50	-	-	-	1,255.50
Rothbury Churchyard Fund	-	72.91	-	-	-	72.91
Rothbury Coffee Fund (2)	-	3,094.29	-	-	-	3,094.29
Rothbury Fabric Fund	-	21,846.38	-	-	-	21,846.38
Rothbury Emergency Fund	39.00	513.89	-	-	-	552.89
Rothbury Warm Hub Fund (1)	-	10,580.93	-	-	-	10,580.93
Donkin Bequest	-	2,111.69	-	-	-	2,111.69
Thropton Fabric Fund	-	761.22	-	-	-	761.22
Sequestration Fund	340.65	-	-	-	-	340.65
Young People Fund	-	832.27	-	-	-	832.27
Organ Fund	910.74	7006.38	-	-	-	7,917.12
<b>Total funds</b>	<b>25,815.72</b>	<b>75,222.38</b>	<b>17,000.00</b>	<b>9,541.54</b>	<b>300.00</b>	<b>127,879.64</b>

**Notes**

1. In 2022 the Community Hall Fund was split between the Parish Hall Fund and the Rothbury Warm Hub Fund.
2. In 2022 the Rothbury Coffee Fund was created as a restricted fund and is funded from coffee donations made after the Sunday morning service at All Saints Church Rothbury and can be used to purchase new equipment for the purpose of producing tea and coffee.

**THE CHURCHES OF ALL SAINTS ROTHBURY, ST ANDREW THROPTON AND  
CHRIST CHURCH HEPPLÉ  
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2023**

**Fund movement summary**

<b>Funds</b>	<b>Fund balances b/fwd £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Transfers £</b>	<b>Investment Gains and (Losses) £</b>	<b>Fund balances c/fwd £</b>
<b>Unrestricted funds</b>						
General Reserve	20,700.36	61,315.08	(61,171.61)	(500.00)	856.31	21,200.14
Canon Morton Bequest Fund	17,943.00	-	-	-	-	17,943.00
<b>Designated funds</b>						
Hardship Fund	1,179.75	45.53	-	-	-	1,225.28
Cardstall Fund	3,292.21	3,023.57	(2,576.14)	-	-	3,739.64
<b>Restricted funds</b>						
Parish Hall Fund	16,191.66	624.91	-	-	-	16,816.57
Wright Memorial Fund	2,501.83	96.55	-	-	-	2,598.38
Topping Memorial Fund	590.22	22.78	-	-	-	613.00
Hepple Restoration Fund	11,463.59	1,535.50	-	-	-	12,999.09
Hepple Churchyard Fund	1,327.45	51.24	-	-	-	1,378.69
Hepple Tree & Grass Fund	-	1,385.50	(130.00)	-	-	1,255.50
Rothbury Churchyard Fund	44.05	28.86	-	-	-	72.91
Rothbury Coffee Fund	2,556.27	550.22	(12.20)	-	-	3,094.29
Rothbury Fabric Fund	14,276.13	7,815.25	(245.00)	-	-	21,846.38
Rothbury Emergency Fund	591.08	22.81	(61.00)	-	-	552.89
Rothbury Warm Hub Fund	9,755.83	825.10	-	-	-	10,580.93
Donkin Bequest	2,033.22	78.47	-	-	-	2,111.69
Thropton Fabric Fund	1,445.59	44.03	(728.40)	-	-	761.22
Sequestration Fund	-	-	(159.35)	500.00	-	340.65
Young People Fund	801.34	30.93	-	-	-	832.27
Organ Fund	6,115.94	2,107.83	(306.65)	-	-	7,917.12
<b>Total funds</b>	<b>112,809.52</b>	<b>79,604.16</b>	<b>(65,390.35)</b>	<b>-</b>	<b>856.31</b>	<b>127,879.64</b>

**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 2023**

- 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 £8,685.23 on 31 December 2022 have increased in overall value by £856.31 in 2023.

As at 31 December 2022 the CBF Investment Fund was valued at £7,885.63 as shown on page 9 under the 2022 figure. This fund was revalued on 30 June 2023 and increased in value by £281.25 to £8,166.88. The fund was again revalued on 31 December 2023 and has seen a further increase in value of £496.23 and was valued at £8,663.11. This means that over the full 2023 year this investment fund has increased by £777.48.

As at 31 December 2022 the CBF Investment Fund (WS) was valued at £799.60 as shown on page 9 under the 2022 figure. This fund was revalued on 30 June 2023 and increased in value by £28.51 to £828.11. The fund was again revalued on 31 December 2023 and has seen a further increase in value of £50.32 and was valued at £878.43. This means that over the full 2023 year this investment fund has increased by £78.83.

Overall, the two CBF Investment Funds have increased in total value by £856.31 during 2023 and as at 31 December 2023 were valued at a combined total of £9,541.54.

- 2) Shared Interest. The General Fund has received all the interest from the CBF Investment Accounts amounting to £259.74 and from the Canon Morton Bequest held in a NS&I Investment Bond amounting to £514.17 as well as £35.88 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 3.30254%) in proportion to its balance as at 31 December 2023. This was the amount of interest generated during the year by the CBF Deposit Account and amounted in total to £2,484.25.

	£	
CBF Deposit Fund Account	2,484.25	
CBF Investment Fund Account (WS)	23.90	
CBF Investment Fund Account	235.84	
NS&I Bond	514.17	
Total	<u>3,258.16</u>	(2022: £770.99)

The overall interest rate for 2023 was 3.30254%.

- 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 2023 the General Fund Receipts and Payments Account had an operating surplus of £143.47. This surplus was achieved as a result of careful management of the income and expenditure which has resulted in our ability to pay £36,000 in parish share to the Diocese in 2023. As at 31 December 2023 there is a total of £21,200.14 in the General Fund which is held in the following bank accounts:

	£
CBF Investment Fund Account	8,663.11
CBF Investment Fund Account (WS)	878.43
Cash in Hand (Float)	300.00
Lloyds Bank – Rothbury DCC bank account	<u>11,358.60</u>
Total	<u>21,200.14</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 £109.27 interest in 2023 and is included in the Statement of Assets and Funds on pages 9 - 11. As at 31 December 2023 there is a total of £3,739.64 in the Cardstall Fund which is held in the following bank accounts:

	£
CBF Deposit Fund Account	3,572.00
Lloyds Bank– Rothbury DCC bank account	167.64
Total	<u>3,739.64</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 2023, which are set out on pages 6 - 12.

### 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.



J Routledge FCA  
**Ryecroft Glenton**  
32 Portland Terrace  
Newcastle upon Tyne  
NE2 1QP

March 2024