Annual Report and Accounts

of the Parochial Church Council of

Cassop cum Quarrington with Bowburn

for the Year Ended 31 December 2024

Christ The King Centre, Bowburn. Charity Registration Number 520741

Priest in charge

Fr. John Livesley
Bede Terrace
Bowburn
Co Durham
DH6 5DL

Bank:
Barclays Bank Plc
6/7 Market Place
Durham City
DHI 3BT

Independent examiner:

S Easton FCA
S & W Audit
17 Queens Lane
Newcastle Upon Tyne
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Parish of Cassop cum Quarrington with Bowburn

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for the year ended 31 December 2024

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Parish of Cassop cum Quarrington with Bowburn

Year Ended 31 December 2024

Report of the Parochial Church Council

Christ The King Centre, Bowburn. Charity Registration Number 520741

Background
The PCC has the responsibility of co-operating with the priest in charge in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the Church of Christ the King.

Membership
Membership of the PCC is either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.
During the year the following served as members of the PCC:

Priest in charge:	Fr. John Livesley
Wardens:	Mrs Heather Kelly
	Mrs Gladys Mugambi
Deputy Warden	Mrs Stacey Bath
Representatives on the Deanery Synod:	
	Mrs D Thompson
Secretary:	Mrs D Thompson
Treasurer:	Mrs Janet Punshon
Lay Reader	Mr Greg Round
Assistant Curate	Father Gareth Gladman
Elected Members:	Mr Keith Armstrong
	Mrs Mary Armstrong
	Mr Kevin Barber
	Mr John Gunn
	Mrs Marina Gunn
	Mrs Sue Maxwell
	Mrs Valerie Richardson
	Mrs Maureen Robinson

Standing Committee:
This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Fabric and Finance Committee:
Oversees the general financial dimension of the work of the parish by monitoring income and expenditure. Attends to matters relating to the stewardship of the church buildings and fabric and the churchyard at Quarrington Hill.

Social Committee:
Organises and co-ordinates social occasions throughout the year which give parishioners an opportunity for fellowship. Some of these events will raise money for PCC funds. One event each year raises money for a charitable cause other than the parish.

Church attendance

There were 52 members on the Church Electoral Roll in 2024, 17 of whom are not resident within the parish. No names were added during the year and one was removed either through death or because they moved away from the parish. The usual Sunday attendance, counted during October was 36, but this number increased at festivals and baptisms.

Review of the year

The Parochial Church Council, under the chairmanship of the parish priest, has overall legal and moral responsibility for the parish's mission, activities, finance and building. The PCC met for full meetings on four occasions through the year and for one short meeting after the Sunday 11am mass to deal with urgent items of business. (Technically on these occasions the PCC meets as its standing committee but attendance is open to any PCC members present).

Parish share for 2024 was £16,000 which was paid in full.

The food bank established in 2022 continues to run in a weekly basis. The appointment of the grant-funded parish nurse has proved to be successful and her excellent work continues one day per week in Bowburn.

Father Gareth Gladman's work and ministry as our assistant curate has been invaluable to our parish. This has contributed to the steady increase of new worshippers who are getting involved in our church life, which is modelling unity and diversity.

On behalf of the PCC

Date 29/7/2025

Fr John Livesley (Priest in charge)

Parish of Cassop cum Quarrington with Bowburn

Independent Examiner's Report to the PCC of Cassop cum Quarrington with Bowburn

Year Ended 31 December 2024

This report on the accounts of the PCC for the year ended 31 December 2024 which are set out on pages 4 to 9, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations) and section 145 of the Charities Act 2011 ('the Act').

Respective responsibilities of trustees and examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulations and section 144(2) of the Act does not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC 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 trustees 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 view given by 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 any material respect the requirements
- to keep accounting records in accordance with Section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act and the Regulations

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.

S Easton FCA
The Institute of Chartered Accountants in England and Wales
S & W Audit
17 Queens Lane
Newcastle Upon Tyne
NE1 1RN

Date 14/9/2026

Parish of Cassop cum Quarrington with Bowburn
Statement of Financial Activities
Year Ended 31st December 2024

		General Fund £	Designated Funds £	Restricted Funds £	Total Funds £	31-Dec-23 Total Funds £
Income and endowments:						
Donations and legacies	2	22,539	-	-	22,539	20,527
Activities for generating funds	3	4,598	-	-	4,598	3,458
Fundraising	4	4,151	574	-	4,725	5,676
Total income		31,288	574	-	31,862	29,662
Expenditure on:						
Activities related to church work	5	37,655	6,941	-	44,595	40,984
Fundraising expenses		107	-	-	107	88
Total expenditure		37,762	6,941	-	44,702	41,072
Net movement in funds		(6,474)	(6,367)	-	(12,841)	(11,410)
Total funds brought forward		22,794	169,768	2,000	194,562	205,972
Total funds carried forward		16,320	163,401	2,000	181,721	194,562

Parish of Cassop cum Quarrington with Bowburn

Balance Sheet

Year Ended 31st December 2024

	Notes		2024 £		2023 £
Fixed assets					
Tangible fixed assets	(6)		161,858		168,799
Current Assets:					
Debtors and prepayments		2,948		2,856	
Cash in hand		97		100	
Bank current account		10,172		16,318	
Bank deposit account		7,064		6,490	
		-		-	
		20,280		25,763	
Current Liabilities:					
Loans from Parishioners		-		-	
Creditors and accrued expenses		(418)		-	
		(418)			
				-	
Net current assets/(liabilities)			19,862		25,763
Total net assets		£	181,721	£	194,562
Parish funds					
Unrestricted funds			16,320		22,794
Designated funds	(7)		163,401		169,769
Restricted Funds	(8)		2,000		2,000
		£	181,721	£	194,562

Fr John Livesley (Priest in charge)

Date: 29/7/2026

Parish of Cassop cum Quarrington with Bowburn

Year Ended 31 December 2024

Notes to the Accounts

(1) Accounting policies

The financial statements have been prepared in accordance with the Church Accounting Regulations together with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention.

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

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

Income
Collections are recognised when made.
Amounts receivable under covenant are recognised only when honoured by the covenantor.
Income tax recoverable on covenanted donations is recognised when claimable.
Funds raised by the fairs, bingo and other fundraising events are accounted for gross.
Parochial fees due for weddings, funerals etc are accounted for on an event by event basis.
Deposit interest is accounted for when received.

Expenditure
The Parish Share is accounted for when paid and any share unpaid at 31 December is shown as a note to the accounts.

Fixed Assets
Consecrated and dedicated property and moveable church furnishings
Consecrated and beneficed property is excluded from the accounts by the Charities Act 2011
Dedicated property is capitalised and depreciated in the financial statements over its anticipated useful economic life of 50 years.
Moveable church furnishings held by the Priest in charge and churchwardens on special trust for the PCC which require a faculty for disposal are accounted for as inalienable property unless consecrated.
Other fixtures and fittings
Equipment used within the church premises is depreciated on a straight line basis over 5 years.

Current Assets
Amounts owing to the PCC at 31 December in respect of fees or other income are shown as debtors.

Current Liabilities
Amounts owed by the PCC at 31 December in respect of expenses are shown as accrued expenses.

Parish of Cassop cum Quarrington with Bowburn

Year Ended 31st December 2024

Notes to the Accounts (continued)

(2) Donations and legacies	2024	2023
	£	£
Envelopes and covenants	16,176	14,523
Income tax (Gift Aid) recovered	3,830	2,971
Loose plate	1,079	763
Occasional collections	430	688
Special collections	-	
Flower fund donations	-	10
Grants received	-	
Value of donated assets		
Donations	1,024	1,573
	22,539	20,527

(3) Activities for generating funds	2024	2023
	£	£
Fees	226	540
Other income	4,372	2,918
	4,598	3,458

Other income	General Fund 2024 £	Building Fund 2024 £	Total 2023 £
Votive candles	98	-	149
Tea/coffee money	239	-	284
Hall Hire	3,443	-	1,954
Miscellaneous	592		532
	£ 4,372	-	£ 2,919

(4) Fundraising	2024	2023
General Fund:	£	£
Fayres	3,153	2,597
Pancake Night		48
Easter/December Raffles	300	280
Afternoon Tea		276
Mexican Evening		203
Burger Night		256
Irish Night	185	249
Pizza Evening		191
Pie and Peas	165	245
Miscellaneous/Coronation Event	348	314
	4,151	4,938
Church Building Fund:		
100 Club	574	738
Penny Bottle	-	
Other		-
	574	738
	£ 4,725	£ 5,676

(5) Activities directly related to church work

	General Fund £	Designated Funds £	2024 £ Total Funds £	2023 £ Total Funds £
Parish share	16,000	-	16,000	15,500
Clergy expenses	1,777	-	1,777	1,763
Upkeep of services	3,308	-	3,308	2,621
Organist's fees	1,830	-	1,830	1,650
Vergers fees	-	-	-	
Flowers	-	-	-	
Heat, light and water	3,228	-	3,228	3,316
Repairs and maintenance	9,611	-	9,611	5,333
Insurance	1,001	-	1,001	944
Cleaner's costs	-	-	-	
Fees to Diocese	-	-	-	
Sundries	-	-	-	745
Printing and stationery	900	-	900	353
Lease of photocopier	-	-	-	
Fees	-	-	-	1,020
Furniture/Fixtures & Fittings	-	-	-	
Depreciation	-	6,941	6,941	7,739
Profit on disposal	-	-	-	
Grants:				
Donations	-	-	-	
	37,655	6,941	44,595	40,984

The Diocesan Parish Share for the year ended 31 December 2024 was £16,000, which was paid in full

(6) Tangible Fixed Assets

	Church Building	Organ & furniture	Total
Cost			
At 1 January 2024	227,279	52,901	280,180
Additions	-	-	-
At 31 December 2024	227,279	52,901	280,180
Depreciation			
At 1 January 2024	68,060	43,321	111,381
Charge for the year	4,546	2,395	6,941
At 31 December 2024	72,606	45,716	118,322
Net book value			
At 31 December 2024	154,673	7,185	161,858
At 31 December 2023	159,219	9,580	168,799

(7) Designated Funds

The movement on designated funds during the year was as follows:

	Note	Church Building Fund
		£
As at 1 January 2024		169,768
Add: Income		
Grants received		-
Donations		-
Occasional collections		-
Income tax		-
Fundraising	(4)	574
Interest received		-
		574
Less: Expenditure		
Repairs and maintenance		-
Depreciation		6,941
Organ & furniture		-
Profit on disposal		-
Bank charges and interest		-
Fundraising expenses		-
		6,941
As at 31 Dec 2024		£ 163,401

(8) Restricted Funds	£
As at 1 January 2024	2,000
Add: Income	
Donation	-
As at 31 December 2024	2,000