

**Jesmond United Reformed Church
Trust Funds and Property Held in Connexion Therewith
Registered Charity No. 242567**

Trustees' Annual Report for the year January 1st 2023 to December 31st 2023

This report includes information required by the Charities (Accounts and Reports) regulations 2008 and the Statement of Recommended Practice for Accounting by Charities 2005 as applicable to charities entitled to prepare accounts on the receipts and payments basis.

Administrative information

Jesmond United Reformed Church is a local church of the United Reformed Church in Great Britain and is a member church of the Northern Synod of the Church.

Jesmond United Reformed Church is situated at
Burdon Terrace,
Jesmond,
Newcastle upon Tyne
NE2 3AE
Tel: 0191 281 4676
Email: office@jesmond-urc.org.uk

The Church Office is normally open on Mondays and Wednesdays from 9.30am to 4.00pm, and on Fridays from 9.30am to 11.30am.

The Trustees during the period of this report were:

Revd Ryan Simons (Chair of Trustees)
Mrs Moira Copeland
Mrs Lindsay Cross
Miss Jean Degenhardt
Mr Chris Hodder
Mrs Helen Hodder
Dr Alison Shiel

The appointed independent examiner is Mr David L. Kilner FCA, 7 Eldon Square, Newcastle upon Tyne, NE1 7JG.

The church buildings and Haldane House (formerly the Manse) are vested in the Northern Synod Trust of the URC as trustees and held for the benefit of Jesmond URC in accordance with the trusts applicable to URC properties.

Structure, Governance and Management

The governing document is the Trust Deed dated 5th February 1955, which concerned the house at 33 Clayton Road, Jesmond, purchased as the manse for Jesmond Presbyterian Church.

Objectives and Activities

The Trust Deed provides (paragraph 4) for the sale of this house and the use of the proceeds to purchase another manse. It also provides (paragraph 3) for the manse to be let and the net rental income to be used to meet the housing costs of the minister, and (paragraph 7) gives the congregation of Jesmond Presbyterian Church the power to appoint Trustees. Between 1955 and 1999 the individual trustees had been replaced by The United Reformed Church (Northern Province) Trust Limited and the property held as the manse had become the flat in Haldane House (known as 51 Burdon Terrace).

This trust exists to support the work of Jesmond United Reformed Church (Jesmond URC). (Jesmond Presbyterian Church became Jesmond United Reformed Church as a result of The United Reformed Church Act 1972),

The activities of Jesmond United Reformed Church are overseen by the Trustees within the Elders' Meeting of the Church in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of the United Reformed Church and supplemented by the rules of the Church. The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in 'The Advancement of Religion for the Public Benefit' and has regard to it in the administration of the Church. The Elders' Meeting believes that the Church provides benefit to the public by providing resources and facilities for public worship, pastoral care, and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers, and by promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

Achievements and performance

Jesmond United Reformed Church is part of the North West and Central Newcastle Joint Pastorate of the URC Northern Synod, along with St Andrew's Kenton, St James's, and West End URCs, with the Revd Ryan Simons as Minister of the Pastorate.

The Elders' Meeting continues to work hard to develop mission and outreach activities, and to develop relationships with other local churches.

The Manse flat is let at a market rate. The net rental income is applied firstly for the maintenance of the flat, and then to pay a housing allowance to the minister or, during any vacancy, for the promotion of the religious work of the congregation.

The Trustees have reviewed the risks to the Trust. They insure Haldane House, of which the Manse forms part, arrange regular gas and electricity inspections, and employ an agent to oversee the tenants. In any year without rental income, the reserve would permit continuing maintenance expenditure with no housing allowance payable to the minister.

Financial review

Copy accounts period end 31 Dec 2023 attached

Receipts	£30567
Payments	£18432
Surplus	£12,135

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Previous Year 2022 Total £
RECEIPTS						
Offerings		32,095	-	-	32,095	31,719
Fund raising and donations		6,879	1,516	-	8,395	2,242
Programme activity income		300	-	-	300	-
Monies raised for outside causes	3	-	-	4,357	4,357	4,528
Gift Aid tax repayments		7,819	18	683	8,520	7,795
Property: church/hall lettings		54,019	-	-	54,019	39,667
Property: church flat lettings		7,200	-	-	7,200	7,200
Property: Haldane House lettings	4	53,194	-	-	53,194	47,764
Reimbursements Received		-	-	-	-	-
Grants received	5	-	-	-	-	911
Bank interest and investment income		4,885	-	-	4,885	3,453
Received from Manse Fund		-	-	-	-	-
Total receipts		166,391	1,534	5,040	172,965	145,278
PAYMENTS						
Ministry & Mission Fund		23,466	-	-	23,466	21,332
Ministry/Group expenses		3,900	-	-	3,900	3,025
Church running costs	6	88,063	-	-	88,063	66,015
Haldane House running costs	7	1,268	-	-	1,268	1,155
Programme activity costs		2,511	-	-	2,511	2,418
Support of outside causes	8	7,781	-	4,807	12,587	12,605
Maintenance of church buildings	9	14,473	319	-	14,792	15,401
Maintenance of Haldane House	10	1,360	-	-	1,360	1,867
Total payments		142,822	319	4,807	147,947	123,818
NET RECEIPTS / (PAYMENTS)		23,570	1,214	233	25,017	21,459
TRANSFERS between funds		-	-	-	-	-
CASH FUNDS b/fwd 1 January		169,334	9,518	473	179,324	157,864
CASH FUNDS c/fwd 31 December		192,904	10,731	706	204,342	179,324

STATEMENT OF ASSETS AND LIABILITIES

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Previous Year 2022 Total £
Monetary assets						
Bank and Cash Accounts		192,904	10,731	706	204,342	179,324
Other assets						
Investments at market value	12	104,991	-	-	104,991	96,020
Assets used for church purposes						
Buildings	13	Church buildings and Haldane House Organ, furnishings and equipment				
Contents	13					
Liabilities						
Significant creditors		-	-	-	-	-

APPROVED by the Church Meeting on

and signed on its behalf

by (name)

(signature)

The notes on pages 2 - 4 form part of this financial statement

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

NOTES

1 ACCOUNTING POLICIES AND PRACTICES

The financial statements have been prepared in accordance with the Charities Act 2011 Section 130, using the Receipts and Payments basis available to small charities, and the United Reformed Church guidance. All figures have been rounded to the nearest pound.

2 FUND ACCOUNTING

Unrestricted Funds may be used by the church for any of its ordinary purposes.

Designated Funds represent unrestricted funds set aside by the church for specific designated purposes : they can be transferred back into general funds at the church's decision.

Fund name & purpose	Balance b/fwd £	Receipts in year £	Payments in year £	Transfers for year £	Balance c/fwd £
Joyce Herbert Bequest	8,766	-	- 319	-	8,447
Star Fund at the Community Foundation	750	-	-	-	750
Organ Fund	-	1,534	-	-	1,534
Total designated funds	9,517	1,534	- 319	-	10,732

Restricted Funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.

Fund name & purpose	Balance b/fwd £	Receipts in year £	Payments in year £	Transfers for year £	Balance c/fwd £
Outside Causes	-	826	- 750	-	76
Commitment for Life	-	2,066	- 1,856	-	211
Community Garden Fund	473	17	-	-	490
Other Third Parties	-	2,130	- 2,201	-	71
Total restricted funds	473	5,040	- 4,807	-	707

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Last Year 2022 Total £
3 MONIES RAISED FOR OUTSIDE CAUSES					
Donations for Outside Causes	-	-	627	627	2,674
Commitment for Life	-	-	1,600	1,600	1,400
Other third parties	-	-	2,130	2,130	454
Total raised for outside causes	-	-	4,357	4,357	4,528

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Last Year 2022 Total £
4 PROPERTY: HALDANE HOUSE LETTINGS					
Haldane House ground floor	44,580	-	-	44,580	39,984
Haldane House flat 51A	6,394	-	-	6,394	5,980
Haldane House: Garage Rents	2,220	-	-	2,220	1,800
Total Haldane House property income	53,194	-	-	53,194	47,764

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Last Year 2022 Total £
5 GRANTS RECEIVED					
Other Grants Received	-	-	-	-	911
Total grants received	-	-	-	-	911

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

NOTES - continued

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Last Year 2022 Total £
6 CHURCH RUNNING COSTS					
Gas and electricity	28,476	-	-	28,476	11,035
Insurance	8,992	-	-	8,992	8,188
Water rates	122	-	-	122	92
Telephone	852	-	-	852	699
Salaries	27,751	-	-	27,751	25,654
Stationery and photocopying	1,668	-	-	1,668	1,567
Publications and other expenses	518	-	-	518	79
Licences and music	1,109	-	-	1,109	278
Cleaning	8,193	-	-	8,193	7,516
Organ/piano maintenance	1,151	-	-	1,151	894
Equipment	2,657	-	-	2,657	1,101
Accountancy and Payroll Fees	1,052	-	-	1,052	3,553
Professional Fees	2,795	-	-	2,795	3,154
Flowers/garden	2,577	-	-	2,577	2,205
Contactless Admin	150	-	-	150	-
Total church running costs	88,063	-	-	88,063	66,015
7 HALDANE HOUSE RUNNING COSTS					
Insurance	1,268	-	-	1,268	1,155
Total Haldane House running costs	1,268	-	-	1,268	1,155
8 SUPPORT OF OUTSIDE CAUSES					
Subscriptions	25	-	-	25	25
Donations from General Fund	7,756	-	-	7,756	7,031
Outside Causes	-	-	750	750	3,156
Commitment for Life	-	-	1,856	1,856	1,939
Other third parties	-	-	2,201	2,201	454
Total support of outside causes	7,781	-	4,807	12,587	12,605
9 MAINTENANCE OF CHURCH BUILDINGS					
Decorating	280	-	-	280	-
Electrical Repairs	2,904	-	-	2,904	8,851
Plumbing Repairs	1,771	-	-	1,771	-
Roof Repairs	1,123	-	-	1,123	1,129
Other property Repairs	3,552	-	-	3,552	3,054
Servicing	2,311	-	-	2,311	232
Church Flat Renovations	-	319	-	319	391
Church Flat Other Payments	-	-	-	-	516
Letting Agents Fee	1,080	-	-	1,080	1,080
Equipment	1,451	-	-	1,451	148
Total maintenance of church buildings	14,473	319	-	14,792	15,401
10 MAINTENANCE OF HALDANE HOUSE					
Repair, redecoration and other work	347	-	-	347	147
Agent's fees for flat 51A	959	-	-	959	897
Upkeep of Flat 51A	54	-	-	54	13
Servicing	-	-	-	-	810
51A Utilities	-	-	-	-	-
Total maintenance of Haldane House	1,360	-	-	1,360	1,867

11 MONETARY ASSETS

The church monies are not held in segregated accounts, but for the sake of this financial statement the total of each account is allocated appropriately over the various funds.

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

NOTES - continued

12 INVESTMENTS HELD FOR CHURCH PURPOSES

These largely comprise three bequests: The Col. JR Hall, the GL Young bequest and the TW Crawford bequest.

The income from these bequests is paid to the General fund.

The holdings and value of the investments is shown as follows:

	2023			2022	
	Units	Market Value £	Income £	Units	Market Value £
Hall bequest	23	456	13	23	417
Young bequest	639	12,680	348	639	11,596
Crawford bequest	4,188	83,104	2,281	4,188	76,003
Other	441	8,751	240	441	8,003
Total investments	5,291	104,991	2,882	5,291	96,020

All units, market values and income have been rounded to the nearest whole number.

13 ASSETS USED FOR CHURCH PURPOSES

The church and hall buildings are insured by the church for £14,386,400 and Haldane House for £1,729,280.

In addition, tenants improvements to Haldane House are insured and shown separately as £12,105.

The organ, furniture, equipment and contents of the church and Haldane House are insured by the church for £1,286,487.

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

Appendix 1

JOINT PASTORATE ACCOUNT
MINISTERIAL EXPENSES & SET UP

	This Year 2023 Total £	Last Year 2022 Total £
Receipts		
Support from West End	1,691	1,691
Support from Jesmond	2,111	2,111
Support from St James	1,271	1,271
Support from St Andrews	1,691	1,691
Total receipts	6,766	6,766
Payments		
Car mileage	404	427
Car Allowance and Employers NI	1,366	1,374
Minister's expenses	1,251	905
Training	299	376
Council tax	2,157	2,030
Phone (including broadband)	531	480
Water rates	309	305
Induction costs/gifts	-	-
Set up fund	-	75
Manse repairs/improvements	-	-
Manse - Council Tax	-	-
Manse - Building Insurance	-	-
Manse - Boiler Service	-	-
Manse - Phone	-	-
Manse - Water Rates	-	-
Total payments	6,317	5,972
CASH FUNDS b/fwd 1 January	-	-
NET RECEIPTS / (PAYMENTS)	449	793
Joint Pastorate Account	2,565	2,117
Balance apportioned between		
West End 25%	641	529
Jesmond 35%	898	741
St James 15%	385	318
St Andrews 25%	641	529
Balance at 31 December 2023	-	-

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

Appendix 1

JOINT PASTORATE ACCOUNT
MANSE COMPENSATION FUND

	This Year 2023 Total £	Last Year 2022 Total £
Receipts		
Support from West End	-	-
Support from Jesmond	-	-
Support from St James	-	-
Support from St Andrews	-	-
Building Insurance refund	-	-
Total receipts	-	-
Payments		
Building Insurance	-	-
Boiler service	-	-
Total payments	-	-
NET RECEIPTS / (PAYMENTS)		-
Transfer from Pastorate/Ministerial exp Fund	-	75
CASH FUNDS b/fwd 1 January	-	- 75
Balance at 31 December 2023	-	-

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

MANSE FUND RECEIPTS AND PAYMENT ACCOUNT
REGISTERED CHARITY NUMBER 242567

	This Year 2023 Total £	Last Year 2022 Total £
Receipts		
Rent (see note a)	29,484	27,144
Utilities	-	-
Bank interest and investment income	1,083	1,404
Total receipts	30,567	28,548
Payments (see notes b and c)		
Joint pastorate housing contribution	3,360	3,360
Agent's fees	5,602	5,157
Utilities management fees	-	-
Furnishings and fittings	125	579
Utilities	-	-
Insurance	1,268	1,155
Servicing, repairs and maintenance	5,968	6,940
Gardening, cleaning and other	2,109	1,016
Payments to JURC General Fund	-	-
Total payments	18,432	18,207
NET RECEIPTS / (PAYMENTS)	12,135	10,341
TRANSFERS between funds (see note d)	-	-
CASH FUNDS b/fwd 1 January	102,315	91,974
CASH FUNDS c/fwd 31 December	114,449	102,315

Note:

- The Manse Fund receives income from the letting of the manse.
- The cost of maintaining the manse is charged to the Manse Fund.
- Where appropriate, the cost of work at Haldane House is apportioned between Jesmond URC General Fund and the Manse Fund.
- Any balance above £5,000 in the Manse Fund can be applied for general church purposes.

RECEIPTS AND PAYMENTS ACCOUNT YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Jesmond URC for the year ended 31 December 2023, which are set out on pages 1 to 6.

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, 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 of the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations 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 financial statements.

Independent Examiner's statement

In connection with my examination of the church funds, nothing came to my attention which gave me cause to believe otherwise than that the financial statements accord with the accounting records of the church, and that those records satisfied the requirements of the Act. I am not aware of any matter to which attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed by the Independent Examiner:

David Kilner

Date:

20 March 2024

Name and address of the Independent Examiner:

David Kilner, F.C.A.

7 Eldon Square

Newcastle upon Tyne

NE1 7JG

RECEIPTS AND PAYMENTS ACCOUNT YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of the Manse fund for the year ended 31 December 2023, which is set out on page 7.
3

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, 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 of the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations 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 financial statements.

Independent Examiner's statement

In connection with my examination of the church funds, nothing came to my attention which gave me cause to believe otherwise than that the financial statements accord with the accounting records of the church, and that those records satisfied the requirements of the Act. I am not aware of any matter to which attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed by the Independent Examiner:

David Kilner

Date:

26 March 2024.

Name and address of the Independent Examiner:

David Kilner, F.C.A.
7 Eldon Square
Newcastle upon Tyne
NE1 7JG

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Previous Year 2022 Total £
RECEIPTS						
Offerings		32,095	-	-	32,095	31,719
Fund raising and donations		6,879	1,516	-	8,395	2,242
Programme activity income		300	-	-	300	-
Monies raised for outside causes	3	-	-	4,357	4,357	4,528
Gift Aid tax repayments		7,819	18	683	8,520	7,795
Property: church/hall lettings		54,019	-	-	54,019	39,667
Property: church flat lettings		7,200	-	-	7,200	7,200
Property: Haldane House lettings	4	53,194	-	-	53,194	47,764
Reimbursements Received		-	-	-	-	-
Grants received	5	-	-	-	-	911
Bank interest and investment income		4,885	-	-	4,885	3,453
Received from Manse Fund		-	-	-	-	-
Total receipts		166,391	1,534	5,040	172,965	145,278
PAYMENTS						
Ministry & Mission Fund		23,466	-	-	23,466	21,332
Ministry/Group expenses		3,900	-	-	3,900	3,025
Church running costs	6	88,063	-	-	88,063	66,015
Haldane House running costs	7	1,268	-	-	1,268	1,155
Programme activity costs		2,511	-	-	2,511	2,418
Support of outside causes	8	7,781	-	4,807	12,587	12,605
Maintenance of church buildings	9	14,473	319	-	14,792	15,401
Maintenance of Haldane House	10	1,360	-	-	1,360	1,867
Total payments		142,822	319	4,807	147,947	123,818
NET RECEIPTS / (PAYMENTS)		23,570	1,214	233	25,017	21,459
TRANSFERS between funds		-	-	-	-	-
CASH FUNDS b/fwd 1 January		169,334	9,518	473	179,324	157,864
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STATEMENT OF ASSETS AND LIABILITIES

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Previous Year 2022 Total £
	Note					
Monetary assets						
Bank and Cash Accounts		192,904	10,731	706	204,342	179,324
Other assets						
Investments at market value	12	104,991	-	-	104,991	96,020
Assets used for church purposes						
Buildings	13	Church buildings and Haldane House Organ, furnishings and equipment				
Contents	13					
Liabilities						
Significant creditors		-	-	-	-	-

APPROVED by the Church Meeting on

and signed on its behalf

by (name)

(signature)

The notes on pages 2 - 4 form part of this financial statement

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

NOTES

1 ACCOUNTING POLICIES AND PRACTICES

The financial statements have been prepared in accordance with the Charities Act 2011 Section 130, using the Receipts and Payments basis available to small charities, and the United Reformed Church guidance. All figures have been rounded to the nearest pound.

2 FUND ACCOUNTING

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Joyce Herbert Bequest	8,766	-	- 319	-	8,447
Star Fund at the Community Foundation	750	-	-	-	750
Organ Fund	-	1,534	-	-	1,534
Total designated funds	9,517	1,534	- 319	-	10,732

Restricted Funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.

Fund name & purpose	Balance b/fwd £	Receipts in year £	Payments in year £	Transfers for year £	Balance c/fwd £
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Commitment for Life	-	2,066	- 1,856	-	211
Community Garden Fund	473	17	-	-	490
Other Third Parties	-	2,130	- 2,201	-	71
Total restricted funds	473	5,040	- 4,807	-	707

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Donations for Outside Causes	-	-	627	627	2,674
Commitment for Life	-	-	1,600	1,600	1,400
Other third parties	-	-	2,130	2,130	454
Total raised for outside causes	-	-	4,357	4,357	4,528

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Last Year 2022 Total £
4 PROPERTY: HALDANE HOUSE LETTINGS					
Haldane House ground floor	44,580	-	-	44,580	39,984
Haldane House flat 51A	6,394	-	-	6,394	5,980
Haldane House: Garage Rents	2,220	-	-	2,220	1,800
Total Haldane House property income	53,194	-	-	53,194	47,764

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Last Year 2022 Total £
5 GRANTS RECEIVED					
Other Grants Received	-	-	-	-	911
Total grants received	-	-	-	-	911

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

NOTES - continued

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2023 Total £	Last Year 2022 Total £
6 CHURCH RUNNING COSTS					
Gas and electricity	28,476	-	-	28,476	11,035
Insurance	8,992	-	-	8,992	8,188
Water rates	122	-	-	122	92
Telephone	852	-	-	852	699
Salaries	27,751	-	-	27,751	25,654
Stationery and photocopying	1,668	-	-	1,668	1,567
Publications and other expenses	518	-	-	518	79
Licences and music	1,109	-	-	1,109	278
Cleaning	8,193	-	-	8,193	7,516
Organ/piano maintenance	1,151	-	-	1,151	894
Equipment	2,657	-	-	2,657	1,101
Accountancy and Payroll Fees	1,052	-	-	1,052	3,553
Professional Fees	2,795	-	-	2,795	3,154
Flowers/garden	2,577	-	-	2,577	2,205
Contactless Admin	150	-	-	150	-
Total church running costs	88,063	-	-	88,063	66,015
7 HALDANE HOUSE RUNNING COSTS					
Insurance	1,268	-	-	1,268	1,155
Total Haldane House running costs	1,268	-	-	1,268	1,155
8 SUPPORT OF OUTSIDE CAUSES					
Subscriptions	25	-	-	25	25
Donations from General Fund	7,756	-	-	7,756	7,031
Outside Causes	-	-	750	750	3,156
Commitment for Life	-	-	1,856	1,856	1,939
Other third parties	-	-	2,201	2,201	454
Total support of outside causes	7,781	-	4,807	12,587	12,605
9 MAINTENANCE OF CHURCH BUILDINGS					
Decorating	280	-	-	280	-
Electrical Repairs	2,904	-	-	2,904	8,851
Plumbing Repairs	1,771	-	-	1,771	-
Roof Repairs	1,123	-	-	1,123	1,129
Other property Repairs	3,552	-	-	3,552	3,054
Servicing	2,311	-	-	2,311	232
Church Flat Renovations	-	319	-	319	391
Church Flat Other Payments	-	-	-	-	516
Letting Agents Fee	1,080	-	-	1,080	1,080
Equipment	1,451	-	-	1,451	148
Total maintenance of church buildings	14,473	319	-	14,792	15,401
10 MAINTENANCE OF HALDANE HOUSE					
Repair, redecoration and other work	347	-	-	347	147
Agent's fees for flat 51A	959	-	-	959	897
Upkeep of Flat 51A	54	-	-	54	13
Servicing	-	-	-	-	810
51A Utilities	-	-	-	-	-
Total maintenance of Haldane House	1,360	-	-	1,360	1,867

11 MONETARY ASSETS

The church monies are not held in segregated accounts, but for the sake of this financial statement the total of each account is allocated appropriately over the various funds.

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

NOTES - continued

12 INVESTMENTS HELD FOR CHURCH PURPOSES

These largely comprise three bequests: The Col. JR Hall, the GL Young bequest and the TW Crawford bequest.

The income from these bequests is paid to the General fund.

The holdings and value of the investments is shown as follows:

	2023			2022	
	Units	Market Value £	Income £	Units	Market Value £
Hall bequest	23	456	13	23	417
Young bequest	639	12,680	348	639	11,596
Crawford bequest	4,188	83,104	2,281	4,188	76,003
Other	441	8,751	240	441	8,003
Total investments	5,291	104,991	2,882	5,291	96,020

All units, market values and income have been rounded to the nearest whole number.

13 ASSETS USED FOR CHURCH PURPOSES

The church and hall buildings are insured by the church for £14,386,400 and Haldane House for £1,729,280.

In addition, tenants improvements to Haldane House are insured and shown separately as £12,105.

The organ, furniture, equipment and contents of the church and Haldane House are insured by the church for £1,286,487.

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

Appendix 1

JOINT PASTORATE ACCOUNT
MINISTERIAL EXPENSES & SET UP

	This Year 2023 Total £	Last Year 2022 Total £
Receipts		
Support from West End	1,691	1,691
Support from Jesmond	2,111	2,111
Support from St James	1,271	1,271
Support from St Andrews	1,691	1,691
Total receipts	6,766	6,766
Payments		
Car mileage	404	427
Car Allowance and Employers NI	1,366	1,374
Minister's expenses	1,251	905
Training	299	376
Council tax	2,157	2,030
Phone (including broadband)	531	480
Water rates	309	305
Induction costs/gifts	-	-
Set up fund	-	75
Manse repairs/improvements	-	-
Manse - Council Tax	-	-
Manse - Building Insurance	-	-
Manse - Boiler Service	-	-
Manse - Phone	-	-
Manse - Water Rates	-	-
Total payments	6,317	5,972
CASH FUNDS b/fwd 1 January	-	-
NET RECEIPTS / (PAYMENTS)	449	793
Joint Pastorate Account	2,565	2,117
Balance apportioned between		
West End 25%	641	529
Jesmond 35%	898	741
St James 15%	385	318
St Andrews 25%	641	529
Balance at 31 December 2023	-	-

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

Appendix 1

JOINT PASTORATE ACCOUNT
MANSE COMPENSATION FUND

	This Year 2023 Total £	Last Year 2022 Total £
Receipts		
Support from West End	-	-
Support from Jesmond	-	-
Support from St James	-	-
Support from St Andrews	-	-
Building Insurance refund	-	-
Total receipts	-	-
Payments		
Building Insurance	-	-
Boiler service	-	-
Total payments	-	-
NET RECEIPTS / (PAYMENTS)		-
Transfer from Pastorate/Ministerial exp Fund	-	75
CASH FUNDS b/fwd 1 January	-	- 75
Balance at 31 December 2023	-	-

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2023

MANSE FUND RECEIPTS AND PAYMENT ACCOUNT
REGISTERED CHARITY NUMBER 242567

	This Year 2023 Total £	Last Year 2022 Total £
Receipts		
Rent (see note a)	29,484	27,144
Utilities	-	-
Bank interest and investment income	1,083	1,404
Total receipts	30,567	28,548
Payments (see notes b and c)		
Joint pastorate housing contribution	3,360	3,360
Agent's fees	5,602	5,157
Utilities management fees	-	-
Furnishings and fittings	125	579
Utilities	-	-
Insurance	1,268	1,155
Servicing, repairs and maintenance	5,968	6,940
Gardening, cleaning and other	2,109	1,016
Payments to JURC General Fund	-	-
Total payments	18,432	18,207
NET RECEIPTS / (PAYMENTS)	12,135	10,341
TRANSFERS between funds (see note d)	-	-
CASH FUNDS b/fwd 1 January	102,315	91,974
CASH FUNDS c/fwd 31 December	114,449	102,315

Note:

- a) The Manse Fund receives income from the letting of the manse.
- b) The cost of maintaining the manse is charged to the Manse Fund.
- c) Where appropriate, the cost of work at Haldane House is apportioned between Jesmond URC General Fund and the Manse Fund.
- d) Any balance above £5,000 in the Manse Fund can be applied for general church purposes.

RECEIPTS AND PAYMENTS ACCOUNT YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Jesmond URC for the year ended 31 December 2023, which are set out on pages 1 to 6.

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, 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 of the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations 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 financial statements.

Independent Examiner's statement

In connection with my examination of the church funds, nothing came to my attention which gave me cause to believe otherwise than that the financial statements accord with the accounting records of the church, and that those records satisfied the requirements of the Act. I am not aware of any matter to which attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed by the Independent Examiner:

David Kilner

Date:

20 March 2024

Name and address of the Independent Examiner:

David Kilner, F.C.A.

7 Eldon Square

Newcastle upon Tyne

NE1 7JG

RECEIPTS AND PAYMENTS ACCOUNT YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of the Manse fund for the year ended 31 December 2023, which is set out on page 7.
3

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, 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 of the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations 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 financial statements.

Independent Examiner's statement

In connection with my examination of the church funds, nothing came to my attention which gave me cause to believe otherwise than that the financial statements accord with the accounting records of the church, and that those records satisfied the requirements of the Act. I am not aware of any matter to which attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed by the Independent Examiner:

David Kilner

Date:

26 March 2024.

Name and address of the Independent Examiner:

David Kilner, F.C.A.
7 Eldon Square
Newcastle upon Tyne
NE1 7JG