

Annual Report and Accounts
of the Parochial Church Council of
Cassop cum Quarrington with Bowburn
for the Year Ended 31 December 2021
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
DH1 3BT

Independent examiner:

S Easton FCA
Haines Watts
Sterling House
22 St Cuthberts Way
Darlington
Co. Durham
DL1 1GB

Parish of Cassop cum Quarrington with Bowburn

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for the year ended 31 December 2021**

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Parish of Cassop cum Quarrington with Bowburn

Year Ended 31 December 2021

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 Doreen Thompson
Mrs Heather Kelly

Representatives on the Deanery Synod:
Mr Stephen White

Secretary: Mr Stephen White
Treasurer: Mrs Janet Punshon
Lay Reader Mr Stephen Crosby
Elected Members: Mr Keith Armstrong
Mrs Mary Armstrong
Mrs Margaret Cook
Mrs Stacey Bath
Mrs Marina Gunn
Mrs Sue Maxwell

Committees

The PCC operates through a number of committees, which meet between full meetings of the PCC

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, the churchyard at Quarrington Hill and the Vicarage.

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.

Parish of Cassop cum Quarrington with Bowburn

Year Ended 31 December 2021

Report of the Parochial Church Council (continued)

Church attendance

There were 51 members on the Church Electoral Roll in 2021, 13 of whom are not resident within the parish. No names were added during the year and two were removed either through death or because they moved away from the parish. The usual Sunday attendance, counted during October was 31, but this number increased at festivals and baptisms.

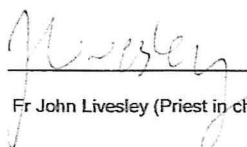
Review of the year

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 two occasions through the year and for four short meetings 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).

The COVID 19 pandemic impacted on the church's income again this year. Income was down from £28,584 to £26,898. This included lower income from fundraising and hall hire, which could not be carried out due to restrictions. Parish share was £16,000 which was paid in full.

On behalf of the PCC

Date 12/1/22


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 2021

I report to the members of the PCC on my examination of the accounts of the PCC for the year ended 31 December 2021 which are set out on pages 4 to 9.

Responsibilities and basis of report

As the members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the PCC's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S Easton FCA
Haines Watts
Chartered Accountants

20/10/2022

Sterling House
22 St Cuthberts Way
Darlington
DL1 1GB

Parish of Cassop cum Quarrington with Bowburn
Statement of Financial Activities
Year Ended 31st December 2021

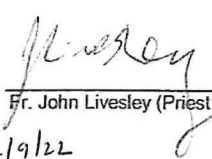
		General Fund £	Designated Funds £	Restricted Funds £	Total Funds £	31-Dec-20 Total Funds £
Income and endowments:						
Donations and legacies	2	21,255	-	-	21,255	22,927
Activities for generating funds	3	2,216	-	-	2,216	3,447
Fundraising	4	2,473	955	-	3,428	2,209
Total income		25,943	955	-	26,898	28,583
Expenditure on:						
Activities related to church work	5	33,861	1,241	-	35,101	31,467
Fundraising expenses		200	-	-	200	-
Total expenditure		34,061	1,241	-	35,301	31,467
Net movement in funds		(8,118)	(286)	-	(8,403)	(2,885)
Total funds brought forward		34,781	185,178	2,000	221,959	224,843
Total funds carried forward		26,663	184,893	2,000	213,556	221,959

Parish of Cassop cum Quarrington with Bowburn

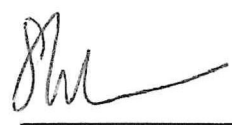
Balance Sheet

Year Ended 31st December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	(6)	177,271	184,804
Current Assets:			
Debtors and prepayments		3,094	2,937
Cash in hand		100	100
Bank current account		19,948	21,931
Bank deposit account		13,143	12,188
		<u>-</u>	<u>-</u>
		36,285	37,156
Current Liabilities:			
Loans from Parishioners		-	-
Family Support Fund		<u>-</u>	<u>-</u>
		-	-
Net current assets/(liabilities)		36,285	37,156
Total net assets		£ <u>213,556</u>	£ <u>221,960</u>
Parish funds			
Unrestricted funds		26,663	34,781
Designated funds	(7)	184,894	185,179
Restricted Funds	(8)	2,000	2,000
		£ <u>213,556</u>	£ <u>221,960</u>


Fr. John Livesley (Priest in charge)

Date: 12/9/22


Mr S White (Secretary)

Parish of Cassop cum Quarrington with Bowburn

Year Ended 31 December 2021

Notes to the Accounts

(1) Accounting policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs together with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 2021

Notes to the Accounts (continued)

(2) Donations and legacies	2021 £	2020 £
Envelopes and covenants	14,750	16,572
Income tax (Gift Aid) recovered	3,113	2,937
Loose plate	114	104
Occasional collections	368	175
Special collections	-	-
Flower fund donations	242	-
Grants received	-	-
Value of donated assets		
Donations	2,668	3,139
	<u>21,255</u>	<u>22,927</u>

(3) Activities for generating funds	2021 £	2020 £
Fees	568	453
Other income	1,648	2,994
	<u>2,216</u>	<u>3,447</u>

	General Fund 2021 £	Building Fund 2021 £	Total 2020 £
Other income			
Votive candles	62	-	41
Tea/coffee money	60	-	108
Hall Hire	1,294	-	2,007
Miscellaneous	232	-	838
	<u>£ 1,648</u>	<u>-</u>	<u>£ 2,994</u>

(4) Fundraising	2021 £	2020 £
<u>General Fund:</u>		
Fayres	1,843	30
Coffee mornings	-	259
Pancake Night	-	133
Harvest Supper	249	-
Blue Bag Appeal	89	22
Christmas/December Raffles	-	749
Sale of Guide Books	-	-
Sale of gift tags	-	20
Quiz	-	40
Easter Raffle	292	-
	<u>2,473</u>	<u>1,253</u>
<u>Church Building Fund:</u>		
100 Club	768	918
Penny Bottle	-	38
Other	187	-
	<u>955</u>	<u>956</u>
	<u>£ 3,428</u>	<u>£ 2,209</u>

Parish of Cassop cum Quarrington with Bowburn

Year Ended 31 December 2021

Notes to the Accounts (continued)

(5) Activities directly related to church work

	General Fund £	Designated Funds £	2021 £ Total Funds £	2020 £ Total Funds £
Parish share	16,000	-	16,000	9,916
Clergy expenses	1,061	-	1,061	1,175
Upkeep of services	5,522	-	5,522	1,629
Organist's fees	1,620	-	1,620	1,560
Vergers fees	40	-	40	15
Flowers	20	-	20	10
Heat, light and water	1,958	-	1,958	1,979
Repairs and maintenance	5,650	-	5,650	4,110
Insurance	863	-	863	841
Cleaner's costs	-	-	-	-
Fees to Diocese	398	-	398	-
Sundries	259	-	259	25
Printing and stationery	389	-	389	1,155
Lease of photocopier	-	-	-	282
Fees	-	-	-	-
Furniture/Fixtures & Fittings	-	-	-	-
Depreciation	-	7,532	7,532	8,528
Profit on disposal	-	(6,292)	(6,292)	-
<i>Grants:</i>				
Donations	80	-	80	242
	<u>33,861</u>	<u>1,241</u>	<u>35,101</u>	<u>31,467</u>

The Diocesan Parish Share for the year ended 31 December 2021 was £16,000, which was paid in full

Parish of Cassop cum Quarrington with Bowburn

Year Ended 31 December 2021

Notes to the Accounts (continued)

(6) Tangible Fixed Assets

	Church Building	Organ & furniture	Total
Cost			
At 1 January 2021	227,279	44,831	272,110
Additions	-	-	-
At 31 December 2021	227,279	44,831	272,110
Depreciation			
At 1 January 2021	54,423	32,884	87,307
Charge for the year	4,546	2,987	7,532
At 31 December 2021	58,969	35,870	94,839
Net book value			
At 31 December 2021	168,311	8,960	177,271
At 31 December 2020	172,856	11,947	184,804

(7) Designated Funds

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

Note	Church Building Fund
	£
As at 1 January 2021	185,179
<u>Add: Income</u>	
Grants received	-
Donations	-
Occasional collections	-
Income tax	-
Fundraising	955
Interest received	-
	<u>955</u>
<u>Less: Expenditure</u>	
Repairs and maintenance	-
Depreciation	7,532
Organ & furniture	-
Profit on disposal	(6,292)
Bank charges and interest	-
Fundraising expenses	-
	<u>1,241</u>
As at 31 Dec 2021	£ 184,893
(8) Restricted Funds	£
As at 1 January 2021	2,000
<u>Add: Income</u>	
Donation re Youth Worker	-
As at 31 December 2021	<u>2,000</u>