

The Team Parish of Christ the King, Newcastle



**St Aidan's Brunton Park
District Church Council**

**Accounts for the Year ended
31 December 2021**

Team Parish of Christ the King

St Aidan's Church, Brunton Park

Treasurer's Report on the Accounts for the Year ended 31 December 2021

The 2021 accounts are set out on the following pages:

- Receipts and payments account for the year ended 31 December 2021
- Balance sheet at 31 December 2021
- Notes to the accounts – additional detail
- Independent examiner's report

The accounts are split into three parts:

Unrestricted Funds – general fund (net income £36, in effect break-even)

Unrestricted Funds – special funds (net expenditure £1,420)

Restricted Funds (net expenditure £124)

The general fund covers all the day-to-day income and expenditure of the DCC.

Our main source of income is planned giving, and, as in 2020, this held up extremely well. Inevitably, most other sources of income, including collections at services, fundraising (the only fundraising event was the Christmas market) and hall lettings, were again well below pre-pandemic levels. The loss of income from hall lettings was, however, in effect covered by two Covid grants from Newcastle City Council.

The overall reduction in income was largely offset by reduction in expenditure, particularly on building maintenance, where very little was spent, and, with less use of the buildings, gas and electricity. One major item of expenditure during the year was the purchase of a replacement photocopier.

The general fund balance at the end of the year was therefore more or less unchanged at £18,191, which is a reasonable level of working capital, broadly covering three months' general expenditure.

However, although a break-even in what was another exceptional year was undoubtedly a satisfactory outcome, the underlying position gives rise to considerable concern. The Covid grants will not recur, the level of hall lettings has not yet returned to its pre-Covid level, and the reductions in expenditure, to some extent associated with the vacancy, are unlikely to be repeated. This will need to be addressed during 2022.

The special funds are funds from major unrestricted legacies and money given in memoriam, used for expenditure of a capital type or major repairs not covered within the day-to-day budget. These are formally part of unrestricted funds and can be used at the discretion of the DCC – they are only shown separately for presentational purposes.

Expenditure approved by the DCC and charged to the in memoriam fund during the year was £940 for repolishing of the altar and font and refurbishment of the paschal candle holder, and £480 for work to the garden alongside the north wall of the church. The balances on these funds at the end of 2021 were:

Legacy Fund £72,962

In memoriam fund £3,197.

Restricted funds are funds that can only be spent on the specific purposes for which money has been given or raised. Expenditure charged to the restricted fund Parish Mission and Development fund, which derives from the collection at the 75th anniversary service in December 2019, was £124 associated with establishing the Youth Group. The balance at the end of 2021 was £239.

I am most grateful to everyone who has continued to support St Aidan's financially during 2021, as well as to the City Council for their grants.

The accounts have again been independently examined by John Oswald of Stephenson Coates Audit Ltd. Thanks are due to him, and also again to Howard Cleeve for his meticulous work in maintaining the planned giving records and making the gift aid claims.

The accounts will now be combined with the other DCC accounts into aggregated PCC accounts for approval by the PCC and submission to the Annual Parochial Church Meeting in April.

Ken Newitt
Treasurer

March 2022

Team Parish of Christ the King

St Aidan's DCC

Receipts and Payments from 1 January 2021 to 31 December 2021

| 2020 £ | Unrestricted Funds | | | Restricted Funds 2021 £ | TOTAL 2021 £ |
|-----------------|--------------------------------------|---|--------|----------------------------------|--------------------|
| | General Fund 2021 £ | Special 2021 £ | | | |
| <u>Receipts</u> | | | | | |
| | Receipts from Donations and Legacies | | | | |
| 37,952 | 1 | Planned giving | 38,203 | | 38,203 |
| 1,074 | 3 | Service collections (Sundays) | 658 | | 658 |
| 564 | 3 | Special services collections retained by DCC | 774 | | 774 |
| 0 | 4 | Other giving and voluntary receipts (recurring) | 0 | | 0 |
| 5,000 | 5 | Other giving and voluntary receipts (non-recurring) | 2,745 | | 2,745 |
| 11,499 | 6 | Gift aid recovered | 8,767 | | 8,767 |
| 10,000 | 7 | Legacies | 0 | | 0 |
| 0 | 8 | Grants received (recurring) | 0 | | 0 |
| 10,169 | 8a | Grants received (n/r) | 9,720 | | 9,720 |
| 0 | 9 | Gross Receipts from Fundraising Activities | 990 | | 990 |
| 1,054 | 10 | Receipts from Investments | 437 | | 437 |
| | Receipts from Church Activities: | | | | |
| 4,141 | 11 | Statutory fees (gross) | 3,766 | | 3,766 |
| -2,297 | 11 | Less paid to DBF, retired clergy, organist etc | -2,181 | | -2,181 |
| 2,715 | 12 | Gross Receipts from Trading | 1,929 | | 1,929 |
| 2,131 | 13 | Other Receipts | 569 | | 569 |
| 735 | | Special Collections for other charities etc | 497 | | 497 |
| -735 | | Less special collections paid over | -497 | | -497 |
| 83,999 | TOTAL RECEIPTS | | 66,379 | 0 | 66,379 |

| | | Unrestricted Funds | | Restricted Funds | TOTAL |
|----------------------------|--|----------------------|----------------------|-------------------|----------------------|
| | | General Fund | Special | | |
| 2020 | | 2021 | 2021 | 2021 | 2021 |
| £ | | £ | £ | £ | £ |
| <u>Payments</u> | | | | | |
| 61 | 17 Fundraising activities costs and payments | 52 | | | 52 |
| Church Activities: | | | | | |
| 1,405 | 18 Mission giving and donations | 1,253 | | | 1,253 |
| 42,022 | 19 Parish share | 42,022 | | | 42,022 |
| 6,760 | 20 Salaries and wages | 6,482 | | | 6,482 |
| 1,715 | 21 Clergy and staff expenses: | 1,211 | | | 1,211 |
| Church Expenses: | | | | | |
| 2,993 | 22 Mission and evangelism | 54 | | 124 | 177 |
| 14,110 | 23 Church running costs: | 12,988 | 1,420 | | 14,408 |
| 2,722 | 24 Church utility bills | 2,211 | | | 2,211 |
| 0 | 25 Costs of Trading | 0 | | | 0 |
| Major Capital Expenditure: | | | | | |
| 0 | 27 Major repairs to church building | 0 | | | 0 |
| 0 | 28 Major repairs to church hall/other property | 0 | | | 0 |
| 5,128 | 29 Major new work/alterations/extensions | 0 | | | 0 |
| 4,505 | 99 Other Payments | 70 | | | 70 |
| <u>81,421</u> | TOTAL PAYMENTS | <u>66,343</u> | <u>1,420</u> | <u>124</u> | <u>67,887</u> |
| 2,578 | Overall Surplus/(Deficit) | 36 | -1,420 | -124 | -1,508 |
| Transfers between funds | | 0 | 0 | 0 | 0 |
| 2,578 | Net Receipts/(Payments) | 36 | -1,420 | -124 | -1,508 |
| 93,518 | Balance b/f at 1 January | 18,155 | 77,579 | 363 | 96,096 |
| <u>96,096</u> | Balance c/f | <u>18,191</u> | <u>76,158</u> | <u>239</u> | <u>94,588</u> |

Team Parish of Christ the King

St Aidan's DCC

Balance Sheet at 31 December 2021

31 December
2020

2021
£

Assets

| | | |
|---------------|-------------------------------------|---------------|
| 19,871 | Bank Balance | 3,335 |
| 56,225 | CCLA | 21,253 |
| 20,000 | Hampshire Trust Bank | 0 |
| - | Cambridge & Counties Bank | 20,000 |
| - | Hinckley and Rugby Building Society | 20,000 |
| - | CAF (Shawbrook Bank) | 30,000 |
| <u>96,096</u> | | <u>94,588</u> |

Liabilities

0

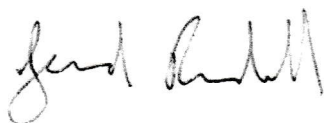
31 December
2020

2021
£

Funds

| | | |
|---------------|---------------------------------|---------------|
| 18,155 | General Fund | 18,191 |
| | Special Funds: | |
| 72,962 | Legacy fund | 72,962 |
| 4,617 | In Memoriam fund | 3,197 |
| | Restricted Funds: | |
| 363 | Parish Mission Development Fund | 239 |
| <u>96,096</u> | <u>Total Funds</u> | <u>94,588</u> |

Approved at a meeting of the DCC, 15 March 2022



The Rev Gerard Rundell
Team Rector



Ken Newitt
Treasurer

| Line No | General Fund | Special Funds | Restricted Funds |
|--|--------------|---------------|------------------|
| | £ | £ | £ |
| <u>Receipts</u> | | | |
| 3 Special services collections retained by DCC | | | |
| Baptisms | 759 | | |
| Other | 15 | | |
| | 774 | - | - |
| 5 Donations and Other Giving | | | |
| Flowers | 20 | | |
| Teas and coffees | 504 | | |
| Votive candles | 134 | | |
| Saturday café | 617 | | |
| Donations after baptisms/funerals | 120 | | |
| Christmas | 575 | | |
| Other donations | 775 | | |
| | 2,745 | 0 | 0 |
| 9 Receipts from Fundraising Activities | | | |
| Christmas market | 990 | 0 | 0 |
| 12 Gross income from trading activities | | | |
| Hire of Hall | 1,929 | 0 | 0 |
| <i>Special Collections for other charities etc</i> | | | |
| Royal British Legion - Poppy Appeal | 68 | | |
| Christian Aid - Big Brekkie | 59 | | |
| Children's Society - Christingle | 77 | | |
| Salvation Army - Carols on the Green | 283 | | |
| Other | 10 | | |
| | 497 | - | - |
| <u>Payments</u> | | | |
| | £ | £ | £ |
| 17 Fundraising activities costs and payments | | | |
| Gift Aid/Stewardship scheme | 52 | 0 | 0 |
| 18 Mission giving and donations | | | |
| Saturday café | 600 | | |
| Christmas charities | 600 | | |
| Other (top-ups) | 53 | | |
| | 1,253 | - | - |
| 21 Clergy and staff expenses | | | |
| Incumbent's working expenses | 224 | | |
| Vicarage expenses | 987 | | |
| | 1,211 | - | - |
| 22 Mission and evangelism | | | |
| Sunday school/Informal service | 54 | | |
| Youth Group | - | | 124 |
| | 54 | - | 124 |
| 23 Church running costs | | | |
| Insurance | 1,909 | | |
| Building maintenance | 127 | | |
| Grounds maintenance | 1,408 | 480 | |
| Cleaning | 3,027 | | |
| Flowers | 27 | | |
| Costs of services | 1,088 | | |
| Organist fees | 990 | | |
| Printing, stationery and office equipment | 1,830 | | |
| Telephone/broadband and postage | 627 | | |
| IT | 426 | | |
| Other church running costs | 1,530 | 940 | |
| | 12,988 | 1,420 | - |
| 24 Church utility bills | | | |
| Electricity | 584 | | |
| Gas | 1,521 | | |
| Water | 106 | | |
| | 2,211 | - | - |

**Independent examiner's report to the members of the District Church Council
of St Aidan's Church, Brunton Park**

I report to the members on my examination of the accounts of the Church, prepared on a receipts and payments basis, for the year ended 31 December 2021.

Responsibilities and basis of report

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

You consider that the audit requirements of section 144 of the 2011 Act do not apply and that an independent examination is required.

Having satisfied myself that the accounts are not required to be audited, I report in respect of my examination of the accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no 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 accordance with section 130 of the 2011 Act; or
- 2) the accounts do not accord with those accounting records.

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.



John Oswald BA FCA
Stephenson Coates Audit Limited
Chartered accountants
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Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

15 March 2022