

Independent Examiner's Report on the accounts to the trustees of The Parochial Church of Cramlington (Ecclesiastical Parish of St Nicholas Cramlington - Charity Number 1133848) of the Trust for the year ending 31st December 2023.

The accounts are set out on pages 2 to 5. I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2023.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with 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
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of 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 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:

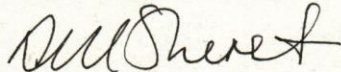
- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charity Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Name: Angela Sheret

Address: 78, Ringlet Drive, Newcastle Great Park, Newcastle-upon-Tyne, NE13 9ES

Signed:



Date:

25.3.2024

Parish of Cramlington

Financial Statement for the year ended 31 December

2023

Receipts and Payments Accounts

	See explanatory note number	See section	Unrestricted Fund £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Receipts						
Voluntary receipts:						
Planned giving (Church general use)	iv		64,565	0	64,565	60,786
Collections			1,031	0	1,031	409
Gift Aid recovered			16,683	787	17,470	12,129
All other giving/income		1	4,937	11,094	16,031	17,543
			87,216	11,881	99,096	90,867
Activities for generating funds		2	19	0	19	16
Investment income		3	0	56	56	4
Church Activities						
Income from Trading		4	2325	0	2,325	2,232
Asset sales		5	0	0	0	0
Other receipts	v	6	4834	32,819	37,652	40,252
			7,159	32,819	39,977	42,484
Total receipts			94,393	44,756	139,149	133,371
Payments						
Church activities:						
Parish Share			60,000	0	60,000	67,000
Clergy and staffing costs			4,177	0	4,177	3,678
Diocesan Fees for Wedding & Funerals etc			0	4,414	4,414	5,293
Payments of 3rd Party fees & expenses			150	2,190	2,340	3,872
Youth Work			0	0	0	0
Food Bank			0	17,796	17,796	7,253
Cramlington Parish Social Ministries			0	9,997	9,997	5,743
Church running costs		7	26,716	1,502	28,218	17,322
Hall & rooms running costs			843	0	843	472
Mission giving and donation			0	0	0	0
Craft Club			0	0	0	0
Costs of trading			0	0	0	0
Repairs and redecorations		8	0	0	0	268
Payments to charities of money collected specifically for them			0	1,378	1,378	3,427
Gifts to leavers (Voluntary collections)			0	0	0	0
Asset purchases		9	0	0	0	0
			91,886	37,277	129,163	114,327
Cost of generating funds		10	140	0	140	400
Governance costs		11	25	0	25	25
Total payments			92,051	37,277	129,328	114,752
Net movement in funds			2,343	7,479	9,821	18,619
Sale of investments			0	0	0	0
Purchase of investments			0	0	0	0
Cash at bank and in hand at 1 Jan			394	153,264	153,658	135,040
Cash at bank and in hand at 31 Dec			2,737	160,743	163,479	153,658

Parish of Cramlington

Financial Statement for the year ended 31 December
Receipts and Payments Accounts

2023

	Unrestricted Fund	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Cash funds				
Bank - Parish accounts	2,737	160,743	163,479	153,658
Other cash held	0	0	0	0
	<u>2,737</u>	<u>160,743</u>	<u>163,479</u>	<u>153,658</u>

Further Analysis of Receipts and Payments

	Unrestricted Fund	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Receipts				
1 All other giving/income				
Other regular gifts	0	0	0	0
Donations, appeals, etc	4,937	0	4,937	43
Legacies	0	0	0	0
Recurring grants	0	0	0	0
Non-recurring one-off grants	0	11,094	11,094	17,500
Other funds generated	0	0	0	0
	<u>4,937</u>	<u>11,094</u>	<u>16,031</u>	<u>17,543</u>
2 Activities for generating funds				
Fund Raising Events	0	0	0	0
Other funds raised	19	0	19	16
	<u>19</u>	<u>0</u>	<u>19</u>	<u>16</u>
3 Investment income				
Dividends	0	0	0	0
Trust Fund interest	0	0	0	0
Bank and building society interest	0	56	56	4
Rent from lands or buildings	0	0	0	0
Rent from masts and other property	0	0	0	0
	<u>0</u>	<u>56</u>	<u>56</u>	<u>4</u>
4 Income from Trading				
Bookstall sales - trading	0	0	0	0
Parish Magazine sales	0	0	0	0
Magazine income - advertising	0	0	0	0
Church hall & rooms lettings - trading	2,325	0	2,325	2,232
Use of photocopier	0	0	0	0
Heavenly Delights Café	0	0	0	0
Other income from trading	0	0	0	0
	<u>2,325</u>	<u>0</u>	<u>2,325</u>	<u>2,232</u>
5 Asset sales				
Sales of fixed assets	0	0	0	0
6 Other receipts				
Surplus - sales of fixed assets	0	0	0	0
PCC Fees for weddings and funerals etc	2,866	0	2,866	3,257
Diocesan Fees for weddings & funerals etc	0	4,662	4,662	5,309
3rd Party for fees & expenses	365	2,650	3,015	3,018
Insurance claims	0	0	0	0
Monetary donations to Foodbank	0	20,265	20,265	13,679
Cramlington Parish Social Ministries	0	1,534	1,534	8,940
Craft Club	0	150	150	295
Sundry income for Mission	0	70	70	2
Sundry income	1,603	826	2,428	2,811
Collections made for specific individual charities	0	2,662	2,662	3,144
Voluntary collections for staff members leaving	0	0	0	0
Contribution towards staff expenses	0	0	0	0
	<u>4,834</u>	<u>32,819</u>	<u>37,652</u>	<u>40,454</u>
7 Church running costs				
Church running costs (Excluding utilities)	8,152	1,502	9,654	8,822
Church utility costs	18,564	0	18,564	8,500
	<u>26,716</u>	<u>1,502</u>	<u>28,218</u>	<u>17,322</u>

8 Repairs and redecorations

Church major repairs	0	0	0	0
Hall major repairs	0	0	0	268
New building costs	0	0	0	0
Upkeep of churchyard	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>268</u>

9 Asset purchases

Purchase of fixed assets	0	0	0	0
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10 Cost of generating funds

Fund raising activities	0	0	0	400
Wedding deposits refunded	140	0	140	0
Refund of donations received in error	0	0	0	0
Fees paid out for weddings and other activities	0	0	0	0
Bank charges & interest	0	0	0	0
Investment management costs	0	0	0	0
Bookstall costs	0	0	0	0
	<u>140</u>	<u>0</u>	<u>140</u>	<u>400</u>

11 Governance costs

Examination/audit fee/ex gratia	25	0	25	25
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A statement of Assets and Liabilities is included after this Financial Statement.

The following notes form part of the financial statement.

Approved by the PCC on 18th March 2023

And signed on its behalf by



Marion Maxwell PCC Secretary

Notes to the accounts

- i The financial statements of the P.C.C. have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.
- ii General funds represent the funds of the P.C.C. that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the P.C.C. These include funds designated for a particular purpose by the P.C.C.
- iii These accounts include monetary transactions, assets and liabilities for which the P.C.C. 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. Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.
- iv The amounts shown as 'planned giving' represent the amounts collected via Standing Order into our Bank Account and through the Church Of England's Parish Giving Scheme Scheme (PGS). Regular giving to the Foodbank and CPSM are included under those headings and not shown here. Of the General Fund amount, the following was NOT Gift Aided-
By Standing Order = £5,291
Through Parish Giving Scheme = £4,086

Total	£9,377
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- v Other Receipts is the total from section 6. Other Receipts less the amount shown in Voluntary Receipts above as Planned Giving and Gift Aid Recovered to avoid double counting. This is because the planned Giving and Gift Aid are included under the appropriate line in section 6 - but are required to be recorded separately under Voluntary Receipts.
- vi Interest received on Restricted Funds in interest bearing accounts is included in the income for the respective Restricted Fund. The total amount Fund. The total amount of Restricted Fund interest was: £994.56
This was allocated as follows (in proportion to the amount of particular fund held in the savings account):

"Alan Lowther" Building Fund	£656.41
Youth	£69.62
Foodbank	£139.24
CPSM	£129.29

General Fund interest is shown in section 3 above.
- vii Typically this would be where a member made a donation twice - for example during transition between payment methods.
- viii Money spent on unoccupied clergy housing or the expenses of clergy visiting to conduct services during an interregnum, is paid initially by the Parish and refunded by the Diocese, through what is known as the Sequestration Fund. In this account, expenditure in these categories is recorded under appropriate budget headings and the reimbursement received at year end is recorded as income under these same headings.

The total amount reimbursed by the Diocese during	2023 was	£755.64
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Statement of Liabilities and Assets for Cramlington Parish as at 31st December

2023

Assets**Real Estate and buildings**

None. £0

Moveable fixtures

IT Equipment, including for Streaming Services £2,700

Cash

Cash at bank £163,479

	<i>Of which General Fund</i>	£160,743	
	<i>Of which Restricted Funds</i>	£2,737	
Gift Aid for the Year as yet unclaimed (estimate)			£157

	<i>Of which General Fund</i>	£157	
	<i>Of which Restricted Funds</i>	£0	

Total	£166,336
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Liabilities

Debts £0

Loans £0

Overdrafts £0

Unpaid paid bills & invoices £0

Committed funds not yet shown in accounts £0

Total	£0
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Notes

(a) The church building and clergy housing are owned by the Diocesan Board of Finance, not the PCC. The Hope Centre uses a building on a short-term lease from Northumberland County Council.

(b) Assets recognised but not included in the Statement of Assets and Liabilities include movable equipment and furnishings which require a faculty for disposal.

(c) IT equipment is considered to have a useful life of 6 years and is depreciated on that basis.