

**PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mrs E Jefferson  
Mrs J Cocker  
Mrs J Stewart  
Mr H Gilbraith  
Mrs M Massey  
Mr P Leather  
Mrs E Banks  
Mr D Bent  
Mrs A Bent  
Mr A Conley  
Mrs P Conley  
Mrs S Pickup  
Mr J McLeod  
Reverend A Mitchell

### Charity number

1131646

### Independent examiner

David Wood Wilson BA FCA  
Hindle Jepson & Jennings Ltd  
10 Borough Road  
Darwen  
Lancashire

### Bankers

HSBC  
60 Church Street  
Blackburn  
BB1 5AS

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# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

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# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### Objectives and activities

St Peter's, Darwen PCC has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church. Members of the PCC are nominated and seconded for election to the Council at our APCM. The Reverend Alison Mitchell was installed as our Vicar in October 2022; prior to that the parish was in vacancy during 2022.

#### Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The PCC may co-opt up to three members.

During the year the following served as members of the PCC:

*Vicar:* Reverend Alison Mitchell from October 2022

*Warden:* Mr John Brotherton (Chair of the PCC from January to November 2022 – *ex-officio*)

*Treasurer:* Mr James McLeod (*Co-opted Member*)

*Representatives in the Deanery Synod - ex-officio (2020-2023)*

Mrs Margaret Massey  
Mr Adam Conley (from May 2022)  
Miss Anne Carus

*Elected members: (with the dates of the expiry of their membership)*

Mrs Sharon Smith	(2024) (resigned 4th January 2022)
Mrs Emma Jefferson	(2024)
Mrs Margaret Massey	(2024)
Mr Philip Leather	(2023)
Mrs Jan Cocker	(2023)
Mrs Emily Banks	(2023)
Mrs June Stewart	(2023)
Mr Henry Gilbraith	(2023) (PCC Treasurer until October 2021)
Mrs Michelle Nuttall	(2023) (PCC Secretary – resigned 4th January 2022)
Mrs Alison Bent	(2025) elected May 2022
Mr David Bent	(2025) elected May 2022
Mr Adam Conley	(2025) elected May 2022 – PCC Secretary from May 2022
Mrs Pauline Conley	(2025) elected May 2022
Mrs Susan Pickup	(2025) elected May 2022

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### *Co-opted members:*

Mrs Victoria Weddle – Head of St. Peter's VA School  
Mrs Kathryn Bolton – Head of Holy Trinity VC School  
Mr James McLeod – PCC Treasurer from October 2021

### **Committees**

In the past the PCC has operated through a number of committees, which met between full meetings of the PCC:

#### *Standing Committee:*

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. It is made up of the Vicar, Churchwardens, PCC Treasurer, PCC Secretary and Vice Chair.

#### *Finance Group:*

This Group was formed to work alongside the Incumbent and the Churchwardens to plan and have oversight of the Parish income and expenditure.

#### *Fabric Team*

The Fabric Team used to monitor and look after the fabric of the church. They brought any work that needed doing to the attention of the PCC.

#### *Fundraising Team*

This team looked at annual fundraising events for church. It did not function in 2022, but in 2023 James Taylor volunteered to lead a new Team. The 100 Club was discontinued in 2021 and not reinstated until early 2023. In 2022 a Shrove Tuesday Quiz and Pancake Night and Christmas Fair were held as fundraising events, and the Smartie tube Lent fundraiser took place again.

#### *Projects Team*

On the advice of the Diocese and confirmation from the Charity Commission that this group did not exist as an independent charity for Darwen St Peter, this Team, which last met in late 2019, was stood down in 2022 and its remaining funds were transferred to the PCC's main account.

With the exception of the Projects Team, it is the intention to have all these Committees, Teams and Groups operating again during 2023.

*The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the St Peter's should undertake.*

### **Church Attendance**

Attendance at services in 2022 continued to rise following the reduced threats of the pandemic in 2021 although it did not return to pre-Covid levels. Sunday and Wednesday morning Eucharists continued through the year before and after the arrival of our new Vicar Reverend Alison Mitchell, as did the live streaming of 10.30am Sunday services; the quality of the live streaming was significantly improved technically from October thanks to the efforts of Alison's husband Tony.

Since Reverend Alison's installation the numbers attending our services have again increased. Average weekly attendance in church for 2022 is 70 adults.

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Achievements and performance

The PCC has met nine times during this last year. The average attendance at meetings has been very good throughout the year.

We have continued to work on our Vision Action Plan (VAP) and upheld them in prayer as we look forward to finalising our priorities with our new incumbent. Our draft VAP includes the targets:

- closer links with our local schools
- the use and profile of the building
- creating a culture of invitation and hospitality.

The PCC has during the last year completed some of its responsibilities through the work of the churchwarden and other members and has worked towards completing the rest.

The responsibilities discharged include:

- the registration of PCC members as Trustees with the Charity Commission; ;
- reviewing our fee structure for Weddings and Funerals (this is an annual review); and
- hearing reports from Deanery Synod representatives.

The responsibilities not discharged in 2022 include:

- updating our register of keyholders, which has been recommenced in 2023; and
- reviewing our safeguarding policy as we continue to make sure all our young people and congregation members are safe. (Mrs Emma Jefferson is our Parish Safeguarding Officer)

We are requested, as Charity Law states, to state that no member of the PCC received payment for carrying out their duties in this last financial year.

We commend this Annual Report to the Parish of St Peter's, Darwen and thank all those who work so hard in our parish and who respond willingly to God's call to use their time talents and money in his service in this place.

On behalf of the PCC

Reverent Alison Mitchell (PCC Chair from December 2022)  
John Brotherton (PCC Chair until November 2022)

#### Financial review

These accounts have been produced to show the overall financial position and therefore do not contain the detailed information of every individual fund.

Another important feature of these accounts is the way that funds are divided into the following categories, according to the manner in which we are allowed to spend;

- i. Unrestricted Funds: These are funds which may be used freely for any activity
- ii. Restricted Funds: These are funds which may only be used for specific purposes according to the terms on which they were first received

Reserves held at 31 December 2022 were £62,420 (2021: £65,232)

It is the policy of the St Peter's that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the St Peter's's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees has assessed the major risks to which the St Peter's is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees' report was approved by the Board of Trustees.

A. Mitchell

Reverend A Mitchell

Trustee

Date: 17-5-23

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

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I report to the trustees on my examination of the financial statements of Parochial Church Council of St Peter's Darwen (the St Peter's) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the St Peter's you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the St Peter's's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 respect of the St Peter's as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**David Wood Wilson BA FCA**

Hindle Jepson & Jennings Ltd  
10 Borough Road  
Darwen  
Lancashire  
BB3 1PL

Dated: .....



# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £
<b>Income and endowments from:</b>							
Donations and legacies	3	42,462	-	42,462	50,482	-	50,482
Charitable activities	4	8,003	-	8,003	10,164	-	10,164
Other trading activities	5	3,758	-	3,758	3,528	-	3,528
Investments	6	342	421	763	-	33	33
Other income	7	993	-	993	861	-	861
<b>Total income</b>		<b>55,558</b>	<b>421</b>	<b>55,979</b>	<b>65,035</b>	<b>33</b>	<b>65,068</b>
<b>Expenditure on:</b>							
Charitable activities	8	57,639	1,152	58,791	78,774	31,152	109,926
<b>Net outgoing resources before transfers</b>		<b>(2,081)</b>	<b>(731)</b>	<b>(2,812)</b>	<b>(13,739)</b>	<b>(31,119)</b>	<b>(44,858)</b>
Gross transfers between funds		(25,881)	25,881	-	-	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(27,962)</b>	<b>25,150</b>	<b>(2,812)</b>	<b>(13,739)</b>	<b>(31,119)</b>	<b>(44,858)</b>
Fund balances at 1 January 2022		59,615	5,617	65,232	73,354	36,736	110,090
<b>Fund balances at 31 December 2022</b>		<b>31,653</b>	<b>30,767</b>	<b>62,420</b>	<b>59,615</b>	<b>5,617</b>	<b>65,232</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Cash at bank and in hand		70,756		73,414	
<b>Creditors: amounts falling due within one year</b>	13	(7,966)		(7,812)	
Net current assets			62,790		65,602
<b>Creditors: amounts falling due after more than one year</b>	14		(370)		(370)
<b>Net assets</b>			62,420		65,232
<b>Income funds</b>					
Unrestricted funds - designated			30,767		5,617
Unrestricted funds - general			31,653		59,615
			62,420		65,232

The financial statements were approved by the Trustees on 17-5-23

A. Mitchell

Reverend A Mitchell  
Trustee

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

Parochial Church Council of St Peter's Darwen is a charity with expected status given by the Charity Commission as a Parish within the Diocese of Blackburn.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the St Peter's [governing document], the Charities Act 2011 and "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 (FRS 102) (effective 1 January 2019)". The St Peter's is a Public Benefit Entity as defined by FRS 102.

The St Peter's has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the St Peter's. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the St Peter's has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the St Peter's.

#### 1.4 Income

Income is recognised when the St Peter's is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the St Peter's has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the St Peter's has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

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# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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(Continued)

### 1 Accounting policies

Resources expended are allocated to the particular activity where the cost relates directly to that activity (in accordance with the SORP). Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resource.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the St Peter's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the St Peter's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	40,675	47,982
Grants Received	1,787	2,500
	<u>42,462</u>	<u>50,482</u>
<b>Donations and gifts</b>	<b>29,864</b>	<b>34,230</b>
Covenants & Gift Aid	5,453	8,148
Income Tax Recoverable	4,258	3,451
Collections	1,100	2,153
Donations	<u>40,675</u>	<u>47,982</u>

### 4 Charitable activities

	2022 £	2021 £
PCC Fees	<u>8,003</u>	<u>10,164</u>

### 5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events	<u>3,758</u>	<u>3,528</u>

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total Unrestricted funds designated 2022 £	2021 £
Income from listed investments	342	421	763	33

### 7 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	631	232
Parish Lettings	362	629
	993	861

### 8 Charitable activities

	2022 £	2021 £
Ministry - Contributions to Stipends & Diocesan Quota	28,058	48,443
Ministry - Clergy Expenses	-	772
Ministry - Housing Costs	4,279	3,186
Church Running Expenses	13,989	12,662
Organist's Honoraria	3,935	3,090
Major Repairs and Equipment	3,910	34,258
	54,171	102,411
Share of governance costs (see note 9)	4,620	7,515
	58,791	109,926
<b>Analysis by fund</b>		
Unrestricted funds - general	57,639	78,774
Unrestricted funds - designated	1,152	31,152
	58,791	109,926

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9	Support costs	Support costs £	Governance costs £	2022 £	2021 £
	Accountancy	-	624	624	582
	Printing and Stationery	-	2,119	2,119	1,957
	Sundries	-	1,189	1,189	4,576
	Trading Costs	-	688	688	400
		-	4,620	4,620	7,515
	Analysed between Charitable activities	-	4,620	4,620	7,515

Governance costs includes payments to the Independent Examiner of £624 (2021- £582).

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the St Peter's during the year.

### 11 Employees

There were no employees during the year.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	7,966	7,812

### 14 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	370	370

# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021 £	Movement in funds		Balance at 1 January 2022 £	Movement in funds		Transfers £	Balance at 31 December 2022 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £		
Other	36,736	33	(31,152)	5,617	422	(1,153)	-	4,886
Fabric Fund	-	-	-	-	-	-	25,881	25,881
	36,736	33	(31,152)	5,617	422	(1,153)	25,881	30,767



# PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Total Unrestricted funds 2022 £	Designated funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Current assets/(liabilities)	32,023	30,767	62,790	-	65,602
Long term liabilities	(370)	-	(370)	-	(370)
	<u>31,653</u>	<u>30,767</u>	<u>62,420</u>	<u>-</u>	<u>65,232</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).