

Parish of DARWEN St Peter

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL**

for the year ended 31st December 2023

VICAR

Rev Alison Mitchell
The Rectory
2 St Peter's Close
Darwen BB3 2EA

BANK:

HSBC
60 Church Street
Blackburn
BB1 5AS

INDEPENDENT EXAMINER:

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

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

St Peter's Church, Darwen – Annual Report for 2023

Background

St Peter's, Darwen PCC has the responsibility of co-operating with the Vicar, Reverend Alison Mitchell, 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.

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

Readers: None

Warden: Vacant

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

Representatives in the Deanery Synod

Mrs Margaret Massey
Mr Adam Conley
Miss Anne Carus

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

Mrs Emma Jefferson	(2024)
Mrs Margaret Massey	(2024)
Mr Philip Leather	(2023)
Mrs Jan Cocker	(2023)
Mrs Emily Banks	(2023)
Mrs June Stewart	(2023)
Mrs Alison Bent	(2025)
Mr David Bent	(2025)
Mr Adam Conley	(2025, PCC Secretary)
Mrs Pauline Conley	(2025)
Mrs Susan Pickup	(2025)

Co-opted members:

Mrs Kathryn Bolton – Head of Holy Trinity VC School
Mr James McLeod – PCC Treasurer until _____

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 functioned throughout 2023, with _____ having volunteered to lead it. The 100 Club ran throughout 2023. In 2023, a Shrove Tuesday Quiz and Pancake Night and Christmas Fair were held as fundraising events, and the Smartie tube Lent fundraiser took place.

It is the intention to have all of the above Committees, Teams and Groups operating again during 2024.

Church Attendance

Attendance at services in 2023 continued to rise, although it has not returned to pre-Covid levels. Sunday and Wednesday morning Eucharists continued through the year, as did the live streaming of 10.30am Sunday services; the quality of the live streaming was significantly improved technically with thanks to the efforts of Alison's husband Tony.

Numbers attending our services have again increased. Average weekly attendance in church for 2023 is 75 adults.

REVIEW OF THE YEAR 2023

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 worked as a team to promote 'Leading your church into Growth'.

Through all that we do we are conscious of the four P's

- Prayer
- Presence
- Proclamation
- Persuasion

In 2023 we have started to:

- update our register of keyholders, which has been recommenced in 2023; and
- review 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

Reverend Alison Mitchell (PCC Chair)

MINISTER'S REMARKS

2023 has been an exciting year at St Peter's church. It has had its challenges but also many things to celebrate.

The one thing which does shine through here at St Peter's is that we have a congregation who want to bring others to know Jesus. This is reflected through the hard work of the PCC. They arrive with fresh ideas, they challenge, and they work collaboratively together.

Worship has continued at its usual pattern, with new elements and musical pieces added. James, our organist, left in August, and since then we have sung to recorded music. Tony produces the tracks, so that they are clear online, and he runs them from the desk, altering volumes and speeds to help us. The choir sing and lead us with confidence. We have a small group of people who enhance our worship through reading, serving, and leading prayers. But we are always looking for more to assist us. Adam Conley began ALM training in September. He will become an authorised lay minister in 2024, with leading worship and preaching his two main focuses.

We held the annual Remembrance service in church, on the Sunday Morning which was very well attended before we concluded the act of Remembrance at Bold Venture Park.

Children's ministry is beginning to flourish. The links with the two Primary schools has been very effective. I lead assemblies each week, at alternative schools. Messy Church has also taken place in both primary schools to introduce families to this type of worship. It was lovely to invite year 6 from both schools with us one Wednesday morning each half term to celebrate the Eucharist. Experience Easter was a huge success with the story of Holy Week and Easter all explained. The children are beginning to feel a belonging to the church. Junior Church numbers are beginning to grow, children now have their own space three times

a month. We also celebrated with ten children as they were admitted to communion (before confirmation) at their own special service. And we had one child confirmed at another church, as we had no confirmation service here at St Peter's.

Baptisms happen frequently, every second and fourth Sunday of a month. As much as possible, we try to keep each Sunday to one family, two at the most. In December all the families were welcomed back to church to be presented with their Baptism dove from the tree.

There were many funerals in 2023. Families left church feeling loved and cared for. This was reflected at the 'Service to Remember,' in November when over 100 people attended. The atmosphere was right for the occasion, and all left very grateful for a moving service.

We had four weddings at St Peter's last year. Afternoons which were full of fun. The church filled with guests. What was nice to experience was that all who entered the doors, felt at ease and at home.

Christmas was a joyous time, and many people came along. The Carol Service took place during a Sunday afternoon, and it was well attended. We had refreshments before the service, and we introduced a more 'modern feel' to it. Three children from Holy Trinity sang Little Donkey for us, I think that might have been the highlight, as their voices filled the church. The church was full at our Christingle as families came to celebrate the real meaning of a Christmas. Midnight Mass was 30 minutes earlier and this attracted 4 more people than the year before. On Christmas Day, I am so grateful for the hard-working team of people, we have at St Peter's, who led a service of the word, at 10.00am, as I was poorly with Covid. Many organisations and schools used our lovely building for their Christmas productions.

I would like to say a huge thank you to everyone here at St Peter's. To thank you all for the hard work and dedication which you show in all you do. For all who have a specific role, thank you, we couldn't do this without you, and to those of you who worship and pray with us, in person or online. Next year looks very promising as we move forwards with our vision, reinforced by leading your church into growth, and that of the Diocese.

Blessings to you all

Alison.

CHURCHWARDEN'S REPORT 2023

2023 has been a year which has seen changes and slight growth. We have held many funerals, Baptisms, and some weddings. We had a very successful 'Service to Remember,' where over 100 people attended, as they were invited back to church. We welcomed children to 'admission to communion,' and held a special service to celebrate, enjoying cakes afterwards.

We have seen some fund-raising activities throughout the year.

David and Allison have led quiz nights. Very entertaining and raising funds for church.

James Taylor, along with volunteers, organised an afternoon tea where the Parish Centre was very full, and that event raised £600.

On the 18th of November we had our Christmas Fair which was led by Doug with many more giving a helping hand. Thanks to everyone who brought in prizes, presents, donations for the stalls, etc., including all those who helped with setting up and on the day and cleared up afterwards.

The total raised on the day was around £1,600, a great result.

It is important that we keep and expand our fundraising activities to include as many diverse events as possible which would encourage the community to visit our wonderful church. The income from these activities would contribute to the running and maintenance of the building.

John has carried out several repairs in the church including repairing and laying new flooring in areas of the church.

The gutters were cleaned after a leak, and roof tiles checked for damage, the roof alarm checked.

We lost our organist James in August, which has meant we have had to return to recorded music. I have been continuing to improve the live streaming system and sort out the contactless giving equipment. I have also made it possible to remotely live stream and play the music in church.

Ian has been tidying and sorting out, having many trips to the tip. The heating is now more efficient because radiator's are not blocked. The Parish Centre is more spacious and appealing.

The four flat roofs (either side of the bell/clock tower, boiler and porch roof) that were not included in the major roof repair in 2018/19 are in need of complete refurbishment, along with the internal plasterwork. Following a meeting with the Diocesan Advisory Group regarding the repair needs of four flat roofs on our church which is a Grade II* listed church (the * is important as this brings the church into the upper tier of 'highly listed buildings. We have now (December 2023) been granted a faculty and we can proceed with the repairs.

I would like to thank all the volunteers for the invaluable work which you do in ensuring the church runs smoothly include everything from administration, welcoming, cleaning, intercessions, readers, flowers, bell ringers, tea and coffee and the organising Weddings and Baptisms. If I have missed mentioning anybody's role, please accept my sincere apologies. All of these roles go a long way to make the service run seamlessly and for that I give you, my thanks.

Tony Rivron,

DEPUTY CHURCH WARDEN

ELECTORAL ROLL

The number of persons on the Electoral Roll at the APCM in 2023 was 127.

In the course of the year since the last APCM the names of two deceased Parish members have been removed from the Roll (Irene Wood and Pat Whalley – may they rest in peace and rise in glory).

The names of nine other individuals have been removed from the roll: three because they have moved away from the area, three who do not live in the Parish and are now worshipping elsewhere, and three who do not live in the Parish, no longer attend services at St Peter's and have not responded to messages asking if they wish to remain on our Electoral Roll.

The number of Parish members on the Electoral Roll at the 2024 APCM is therefore **116**. (Our number of PCC members and Deanery Synod Representatives will not be reduced unless or until that figure drops below 100).

CHOIR AND MUSIC REPORT 2023

With the exception of one bass, the choir during 2023 has consisted of an even mix of sopranos and altos, averaging six regular singers at each Sunday's sung Eucharist, with one or two other ladies joining the choir for the Remembrance Sunday, Christmas Day, the Christmas Carol service and Easter Day. Two former organists and choir mistresses have been present throughout 2023, retired from the post yet willing to remain in the choir.

Since the loss of James Taylor, the former organist and Choir Master, no regular choir practice has been established. It is hoped that 2024 may reinstate choir practice at a time convenient for all, particularly during the summer months, when cold and darkness would not cause discomfort or distress to the elder choir members.

A selection of hymns had been organized for each Church season, Sunday-by-Sunday and in advance, by Reverend Alison Mitchell. All regular choir members had been invited to choose, from that list, those hymns they know well enough to sing confidently without practice. They had also been invited to choose their own particular favourites. These had been included and sung, wherever appropriate reference to the Lectionary or Reverend Alison's sermons made allowance for the inclusions.

Though not yet established as a regular event, the afternoon of the third Sunday of the month holds a Taize service: a quiet and prayerful service in which short chants in several languages are sung, accompanied by musical instruments; interspersed with Scriptural passages having been read in English, with repetitions in Italian, French and Welsh by those present speaking these languages. We welcomed members of St Elisabeth's Church Choir in Reddish (Reverend Alison's previous post) to join St Peter's to accompany the local parishioners who took part. The three services that had been held before the end of 2023 have been attended by an average of ten people, and it is hoped that the Taize service will continue more regularly during 2024.

The choir and congregation continued to sing from *Hymns Old and New (Anglican Edition)* throughout 2023. New music has been slowly introduced via separate sheets, containing the words only for the congregation (as an additional part to pew sheets distributed on the day), and including the melody or full sheet music for those members of the choir who are able to read music. Choir members have remained reluctant to sing newer musical additions without practice to familiarize themselves with these hymns first.

A variety of Eucharistic settings had been tried, with the words to the *Gloria, Sanctus* and *Agnus Dei* set to alternate music from familiar hymns, or alternative words to the traditional settings. These had been sung by the choir Church season by Church season and, because they had been generally easily learned, they had been more enthusiastically received by the choir.

The organ remained virtually unusable, though the occasional guest organist had been able to render something playable. Music had consequently been provided from backing tracks played through the church's sound system for much of 2023. The sound system had been previously linked to an induction loop, and had continued to benefit members of both the choir and the congregation.

Adam Conley,
Choir member, 2023.

MOTHERS' UNION

JUNIOR CHURCH

I feel that the 10am Junior Church has had a fun and successful year, with a few changes taking place.

The two services are now combined and this has resulted in the children interacting well with each other and learning from each other. We now do alternate weeks myself and Margaret working together and Becky and Lucy on the other week.

We use the information that Alison provides, from the Diocese, and from there we deliver the Bibles readings to the children, we then discuss these stories and ensure the children have a basic understanding of the story, this is done in a fun and creative way. From there we do crafts/arts with the children again the story is discussed when the children are doing this session.

After the session the children go into church, they show the congregation what they have made and tell them what they have learnt. We encourage all of the children to participate in this. This is followed by a number of the children reading aloud a prayer. This is an amazing way for all of the children to grow in confidence and feel part of the team.

We also have a notice board on which the various crafts are displayed so that the children can be proud of their work and show the congregation.

Margaret and I enjoy teaching and helping the children and encouraging them to become full participants in the life of the congregation in a fun way.

Dorothy and Margaret
Junior Church Leaders

BELFRY REPORT

We continue to be a merry band of ringers on Tuesday evenings, averaging six with a couple of regular visitors. The main highlight of our ringing in 2023 was being able to "Ring for the King" on the day of his coronation - before rushing home to watch the ceremony on TV!

The team was pleased to be able to ring for 4 weddings during the year, and the bells were also used one day in August by a group as part of the North-West Summer Training School for bellringers from all over England. We also welcomed visitors in May, and for the Blackburn Branch Meeting in August.

As always, church members are welcome to come and see what we get up to Tuesday evenings, or perhaps even give bellringing a go - you will be very welcome!

Esther Shaw
Tower Captain

FLOWER GUILD

The Flower Guild ladies continue to provide floral / pedestal arrangements for “High days and Holy days”, weddings, and upon request. Of course we enjoyed the challenge of a patriotic arrangement for the coronation of King Charles! We manage to stay afloat, thanks to donations at certain times of the year, though the cost of flowers has risen considerably in recent years, so we have to “cut our cloth” accordingly. The cost of an average-sized pedestal arrangement is £40.

Many thanks to everyone who has donated money towards the cost of the flowers at any time during the year, and my thanks to the lovely ladies on the flower team for their help and support, in particular to Brenda.

Esther Shaw

PARISH MAGAZINE EDITOR'S REPORT

In 2023, I continued to print on average 40 copies of the magazine each month, with additional copies being occasionally requested.

We carry on pricing editions of the printed versions of the magazine at £1 per edition to cover the costs of production, not to generate additional income.

I continue to send the magazine out electronically every month (and therefore cost free to the church - I send them from home): our readers are predominantly local, but the magazine is also sent to readers in North Yorkshire, Vermont and Oregon. The magazine is also posted every month on our page on the ‘A Church Near You’ website. We have no way of knowing how many people access the magazine via our ‘A Church Near You’ page, though we know an average 1,750 people look at our ‘A Church Near You’ page each month.

I’m very grateful to John G for his inspirational book of prayers and poems for the magazine which I draw on regularly, and always appreciate contributions for the magazine and am open to new ideas for items. Indeed, as I’ve now editing the magazine for 11 years, I’d be very happy to pass on the job to anyone who might be interested in taking on the editor’s role.

Anne Carus
Magazine Editor

PARENTS & TODDLERS GROUP

The Parent and Toddler Group has been very well supported in 2023, with lots of new faces joining the group. Attendance is up and down, we have had a few new babies and parents, then in the summer we said goodbye to some of our three-year-olds that moved on to nursery school. We had a break in the summer and cleaned all the toys ready to start again in September. We continued on with a lot of our regular parents and

grandparents: they love meeting up and chatting and supporting each other, and have always been friendly and welcoming to our new mums and a few dads. The children enjoy the fun play and learning activities. Lisa has been great help coming up with lots of craft activities for the children to do. We finished 2023 with a Christmas party enjoyed by everyone.

Over the wet weather we had some problems with raining in. It caused a lot of the plaster to come down in the cupboard where we store all the toys. It made a lot of mess and meant more cleaning of the toys. The cupboard is now dried out and hopefully will be repaired soon.

This year started off very busy, then over the last month we heard that some new groups had started up in Darwen. This could be why our numbers have dropped. So we decided to keep the price to £1 a session for now. We provide a drink and a biscuit for the adults. We also manage to give a regular donation to the church.

June Sumner
Parents and Toddlers Group Leader

DEANERY SYNOD

The Deanery Synod met twice in 2023 (the meeting which had been scheduled for June was cancelled); I was present at the first of those meetings.

At the Synod meeting at Christ Church on 16th February the main business was to hear an address from Rev Adam Thomas, the recently appointed Director of Whalley Abbey, who gave the Synod a presentation on how he is turning the Abbey into a viable financial enterprise.

By the time of the Deanery Synod's meeting with Bishop Philip on 16th November I had stood down as a Deanery Synod Representative for St Peter's and as Deanery Synod Secretary.

(Alison/Adam – please insert anything you'd like to add here about the meeting with Bishop Philip on 16th November)

Anne Carus
Deanery Synod Representative and Deanery Synod Secretary till October 2023

**PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

LEGAL AND ADMINISTRATIVE INFORMATION

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

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year ended 31 December 2023.

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, the Rev'd Alison Mitchell 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 complex and grounds of St Peter's Church, Darwen. Members of the PCC are nominated and seconded for election to the Council at our APCM.

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

Readers: None

Warden: Vacant

Treasurer: Mr James McLeod (Co-opted Member, resigned)

Representatives in the Deanery Synod

Mrs Margaret Massey
Mr Adam Conley
Miss Anne Carus

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

Mrs Emma Jefferson	(2024)
Mrs Margaret Massey	(2024)
Mr Philip Leather	(2023)
Mrs Jan Cocker	(2023)
Mrs Emily Banks	(2023)
Mrs June Stewart	(2023)
Mrs Alison Bent	(2025)
Mr David Bent	(2025)
Mr Adam Conley	(2025, PCC Secretary)
Mrs Pauline Conley	(2025)
Mrs Susan Pickup	(2025)

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Co-opted members:

Mrs Kathryn Bolton – Head of Holy Trinity VC School
Mr James McLeod – PCC Treasurer

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 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, Church wardens, PCC treasurer, PCC Secretary and Vice Chair.

Finance Group:

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

Fabric Team

The Fabric Team are to monitor and look after the fabric of the church. They bring any work that needs doing to the attention of the PCC, and are often able to offer their own talents to be able to complete these pieces of work.

Fundraising Team

This team looks at annual fundraising events for church. Over the past year there has been a Tuesday Quiz Night, a Smartie Tube Collection, and afternoon tea. This runs alongside the 100 Club and has led to some money raised through the year.

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

Towards the end of 2023 church attendance has stabilised, with signs of growth.

Sundays and Wednesday's services have continued, Thursday prayer group and a Tuesday Bible study/ Eucharist began towards the end of the year. We have continued with our online presence.

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

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

The PCC has met 7 times during this last year and the standing committee has met once. The average attendance at meetings has been steady throughout the year.

We have continued to work on our VISION priorities and upheld them in prayer as well as use them as a benchmark for all that we do:

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

We have also began working with Leading your church into Growth which is helping us to prioritise.

The PCC has during the last year completed all of its responsibilities through the work of the churchwardens and other members, including;

- Updated our register of keyholders.
- the registration of PCC members as Trustees with the Charity Commission.
- Our safeguarding policy as we continue to make sure all our young people and congregation members are safe. (Mrs Sarah Pickup is our Parish Safeguarding officer)
- Reviewed our fee structure for Weddings and Funeral (this is an annual review)
- Heard the reports from the various committees made up of PCC members and also the reports from the Deanery Synod reps.

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)

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 2023 were £52,109(2022: £62,420)

It is the policy of the Charity 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 Charity'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.

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

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

.....
Reverend A Mitchell
Trustee

Date:

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

INDEPENDENT EXAMINER'S REPORT

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

I report to the trustees on my examination of the financial statements of Parochial Church Council of St Peter's Darwen (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the Charity 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 Charity'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 Charity 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 2023**

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	46,047	-	46,047	42,462	-	42,462
Charitable activities	4	11,651	-	11,651	8,003	-	8,003
Other trading activities	5	3,018	-	3,018	3,758	-	3,758
Investments	6	707	1,550	2,257	342	421	763
Other income	7	3,006	-	3,006	993	-	993
Total income		64,429	1,550	65,979	55,558	421	55,979
<u>Expenditure on:</u>							
Charitable activities	8	71,290	-	71,290	57,639	1,152	58,791
Gross transfers between funds		-	-	-	(25,881)	25,881	-
Net expenditure for the year/							
Net movement in funds		(6,861)	1,550	(5,311)	(27,962)	25,150	(2,812)
Fund balances at 1 January 2023		31,653	30,767	62,420	59,615	5,617	65,232
Fund balances at 31 December 2023		24,792	32,317	57,109	31,653	30,767	62,420

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 2023**

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	13	5,000		-	
Cash at bank and in hand		52,479		70,756	
		<u>57,479</u>		<u>70,756</u>	
Creditors: amounts falling due within one year	14	-		(7,966)	
Net current assets			57,479		62,790
Creditors: amounts falling due after more than one year	15		(370)		(370)
Net assets			<u>57,109</u>		<u>62,420</u>
Income funds					
Unrestricted funds - designated			32,317		30,767
Unrestricted funds - general			24,792		31,653
			<u>57,109</u>		<u>62,420</u>

The financial statements were approved by the Trustees on

.....
 Reverend A Mitchell
 Trustee

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 Charity'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 Charity is a Public Benefit Entity as defined by FRS 102.

The Charity 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 Charity. 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 Charity 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 Charity.

1.4 Income

Income is recognised when the Charity 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 Charity 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 Charity 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.

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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 Charity contractual obligations expire or are discharged or cancelled.

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****2 Critical accounting estimates and judgements**

In the application of the Charity 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.

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	46,047	40,675
Grants Received	-	1,787
	<u>46,047</u>	<u>42,462</u>
Donations and gifts		
Covenants & Gift Aid	28,964	29,864
Income Tax Recoverable	5,000	5,453
Collections	5,710	4,258
Donations	6,373	1,100
	<u>46,047</u>	<u>40,675</u>

4 Charitable activities

	2023 £	2022 £
PCC Fees	<u>11,651</u>	<u>8,003</u>

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising events	3,018	3,758

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Income from listed investments	707	1,550	2,257	342	421	763

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****7 Other income**

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	1,268	631
Parish Lettings	1,738	362
	<u>3,006</u>	<u>993</u>

8 Charitable activities

	2023 £	2022 £
Ministry - Contributions to Stipends & Diocesan Quota	40,967	28,058
Ministry - Clergy Expenses	619	-
Ministry - Housing Costs	4,855	4,279
Church Running Expenses	12,634	13,989
Organist's Honoraria	3,842	3,935
Major Repairs and Equipment	4,580	3,910
	<u>67,497</u>	<u>54,171</u>
Share of governance costs (see note 9)	3,793	4,620
	<u>71,290</u>	<u>58,791</u>
Analysis by fund		
Unrestricted funds - general	71,290	57,639
Unrestricted funds - designated	-	1,152
	<u>-</u>	<u>1,152</u>

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****9 Support costs**

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	720	720	624
Printing and Stationery	-	2,258	2,258	2,119
Sundries	-	663	663	1,189
Trading Costs	-	152	152	688
	-	3,793	3,793	4,620
Analysed between Charitable activities	-	3,793	3,793	4,620

Governance costs includes payments to the Independent Examiner of £720 (2022- £624).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity 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 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	5,000	-

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	7,966

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****15 Creditors: amounts falling due after more than one year**

	2023 £	2022 £
Other creditors	370	370

16 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:

	Movement in funds				Movement in funds		
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Balance at 31 December 2023
	£	£	£	£	£	£	£
Other	5,617	422	(1,153)	-	4,886	721	5,607
Fabric Fund	-	-	-	25,881	25,881	829	26,710
	5,617	422	(1,153)	25,881	30,767	1,550	32,317

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Total Unrestricted funds 2023 £	Designated funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:					
Current assets/(liabilities)	57,479	-	57,479	32,023	62,790
Long term liabilities	(370)	-	(370)	-	(370)
	57,109	-	57,109	31,653	62,420

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

LEGAL AND ADMINISTRATIVE INFORMATION

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

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year ended 31 December 2023.

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, the Rev'd Alison Mitchell 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 complex and grounds of St Peter's Church, Darwen. Members of the PCC are nominated and seconded for election to the Council at our APCM.

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

Readers: None

Warden: Vacant

Treasurer: Mr James McLeod (Co-opted Member, resigned)

Representatives in the Deanery Synod

Mrs Margaret Massey
Mr Adam Conley
Miss Anne Carus

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

Mrs Emma Jefferson	(2024)
Mrs Margaret Massey	(2024)
Mr Philip Leather	(2023)
Mrs Jan Cocker	(2023)
Mrs Emily Banks	(2023)
Mrs June Stewart	(2023)
Mrs Alison Bent	(2025)
Mr David Bent	(2025)
Mr Adam Conley	(2025, PCC Secretary)
Mrs Pauline Conley	(2025)
Mrs Susan Pickup	(2025)

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Co-opted members:

Mrs Kathryn Bolton – Head of Holy Trinity VC School
Mr James McLeod – PCC Treasurer

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 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, Church wardens, PCC treasurer, PCC Secretary and Vice Chair.

Finance Group:

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

Fabric Team

The Fabric Team are to monitor and look after the fabric of the church. They bring any work that needs doing to the attention of the PCC, and are often able to offer their own talents to be able to complete these pieces of work.

Fundraising Team

This team looks at annual fundraising events for church. Over the past year there has been a Tuesday Quiz Night, a Smartie Tube Collection, and afternoon tea. This runs alongside the 100 Club and has led to some money raised through the year.

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

Towards the end of 2023 church attendance has stabilised, with signs of growth.

Sundays and Wednesday's services have continued, Thursday prayer group and a Tuesday Bible study/ Eucharist began towards the end of the year. We have continued with our online presence.

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

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

The PCC has met 7 times during this last year and the standing committee has met once. The average attendance at meetings has been steady throughout the year.

We have continued to work on our VISION priorities and upheld them in prayer as well as use them as a benchmark for all that we do:

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

We have also began working with Leading your church into Growth which is helping us to prioritise.

The PCC has during the last year completed all of its responsibilities through the work of the churchwardens and other members, including;

- Updated our register of keyholders.
- the registration of PCC members as Trustees with the Charity Commission.
- Our safeguarding policy as we continue to make sure all our young people and congregation members are safe. (Mrs Sarah Pickup is our Parish Safeguarding officer)
- Reviewed our fee structure for Weddings and Funeral (this is an annual review)
- Heard the reports from the various committees made up of PCC members and also the reports from the Deanery Synod reps.

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)

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 2023 were £52,109(2022: £62,420)

It is the policy of the Charity 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 Charity'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.

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

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

.....
Reverend A Mitchell
Trustee

Date:

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

INDEPENDENT EXAMINER'S REPORT

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

I report to the trustees on my examination of the financial statements of Parochial Church Council of St Peter's Darwen (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the Charity 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 Charity'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 Charity 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 2023**

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	46,047	-	46,047	42,462	-	42,462
Charitable activities	4	11,651	-	11,651	8,003	-	8,003
Other trading activities	5	3,018	-	3,018	3,758	-	3,758
Investments	6	707	1,550	2,257	342	421	763
Other income	7	3,006	-	3,006	993	-	993
Total income		64,429	1,550	65,979	55,558	421	55,979
<u>Expenditure on:</u>							
Charitable activities	8	71,290	-	71,290	57,639	1,152	58,791
Gross transfers between funds		-	-	-	(25,881)	25,881	-
Net expenditure for the year/							
Net movement in funds		(6,861)	1,550	(5,311)	(27,962)	25,150	(2,812)
Fund balances at 1 January 2023		31,653	30,767	62,420	59,615	5,617	65,232
Fund balances at 31 December 2023		24,792	32,317	57,109	31,653	30,767	62,420

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 2023**

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	13	5,000		-	
Cash at bank and in hand		52,479		70,756	
		<u>57,479</u>		<u>70,756</u>	
Creditors: amounts falling due within one year	14	-		(7,966)	
Net current assets			57,479		62,790
Creditors: amounts falling due after more than one year	15		(370)		(370)
Net assets			<u>57,109</u>		<u>62,420</u>
Income funds					
Unrestricted funds - designated			32,317		30,767
Unrestricted funds - general			24,792		31,653
			<u>57,109</u>		<u>62,420</u>

The financial statements were approved by the Trustees on

.....
 Reverend A Mitchell
 Trustee

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 Charity'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 Charity is a Public Benefit Entity as defined by FRS 102.

The Charity 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 Charity. 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 Charity 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 Charity.

1.4 Income

Income is recognised when the Charity 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 Charity 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 Charity 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.

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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 Charity contractual obligations expire or are discharged or cancelled.

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****2 Critical accounting estimates and judgements**

In the application of the Charity 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.

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	46,047	40,675
Grants Received	-	1,787
	<u>46,047</u>	<u>42,462</u>
Donations and gifts		
Covenants & Gift Aid	28,964	29,864
Income Tax Recoverable	5,000	5,453
Collections	5,710	4,258
Donations	6,373	1,100
	<u>46,047</u>	<u>40,675</u>

4 Charitable activities

	2023 £	2022 £
PCC Fees	<u>11,651</u>	<u>8,003</u>

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising events	3,018	3,758

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Income from listed investments	707	1,550	2,257	342	421	763

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****7 Other income**

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	1,268	631
Parish Lettings	1,738	362
	<u>3,006</u>	<u>993</u>

8 Charitable activities

	2023 £	2022 £
Ministry - Contributions to Stipends & Diocesan Quota	40,967	28,058
Ministry - Clergy Expenses	619	-
Ministry - Housing Costs	4,855	4,279
Church Running Expenses	12,634	13,989
Organist's Honoraria	3,842	3,935
Major Repairs and Equipment	4,580	3,910
	<u>67,497</u>	<u>54,171</u>
Share of governance costs (see note 9)	3,793	4,620
	<u>71,290</u>	<u>58,791</u>
Analysis by fund		
Unrestricted funds - general	71,290	57,639
Unrestricted funds - designated	-	1,152
	<u>-</u>	<u>1,152</u>

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****9 Support costs**

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	720	720	624
Printing and Stationery	-	2,258	2,258	2,119
Sundries	-	663	663	1,189
Trading Costs	-	152	152	688
	-	3,793	3,793	4,620
Analysed between Charitable activities	-	3,793	3,793	4,620

Governance costs includes payments to the Independent Examiner of £720 (2022- £624).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity 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 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	5,000	-

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	7,966

PAROCHIAL CHURCH COUNCIL OF ST PETER'S DARWEN**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****15 Creditors: amounts falling due after more than one year**

	2023 £	2022 £
Other creditors	370	370

16 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:

	Movement in funds				Movement in funds		
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Balance at 31 December 2023
	£	£	£	£	£	£	£
Other	5,617	422	(1,153)	-	4,886	721	5,607
Fabric Fund	-	-	-	25,881	25,881	829	26,710
	5,617	422	(1,153)	25,881	30,767	1,550	32,317

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Total Unrestricted funds 2023 £	Designated funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:					
Current assets/(liabilities)	57,479	-	57,479	32,023	62,790
Long term liabilities	(370)	-	(370)	-	(370)
	57,109	-	57,109	31,653	62,420

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).