

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON
ANNUAL REPORT
AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Registered Charity Number 1134833

**All Saints' Church
Ravensdale Road
Darlington
DL3 8DT**

Incumbent:

**The Reverend Jennifer Croft
The Vicarage
104 Blackwell Lane
Darlington
DL3 8QQ**

Bankers:

**Barclays Bank PLC
27/31 High Row
Darlington
DL3 7QS**

Independent Examiner:

**A W Lockett Bcom BFP FCA DChA
Clive Owen LLP
Chartered Accountants
140 Coniscliffe Road
Darlington
DL3 7RT**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
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FOR THE YEAR ENDED 31 DECEMBER 2022**

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Parochial Church Council presents its report and the financial statements of the charity 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 accounts and comply with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011.

Objectives and activities

All Saints' and Salutation PCC has the responsibility for co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. As well as that of All Saints' Church and its grounds, the PCC has maintenance responsibilities for Salutation Hall and grounds, Salutation Road.

Public benefit

The charity's aims and achievements are set out within this report. The PCC has complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the PCC have paid due regard to this guidance in deciding what activities the charity shall undertake.

Church services

Despite the challenges that Covid brought to our nation, our community and church, we have aimed at all times to provide full and accessible church services for those who live in the parish and to visitors. The incumbent, The Reverend Jennifer Croft, has worked alongside the PCC, the Curate, the Ministry Team and with those who help to provide the services and resources of this parish. All the factors that we previously used to measure the development and progress of our church were, in 2021, replaced with new parameters. However, we believe that we have still engaged with the Mission Action Plan (MAP) priorities of the church which include:

- Discipleship and Spiritual growth
- Community connection/outreach
- Ministry to young people
- Pastoral care
- Communication

During the third year of the pandemic the church attendance, in line with national statistics, has seen, in a physical sense, a slow and sporadic return of parishioners. At our Sunday worship we have maintained the use of Zoom so that we can offer 'hybrid church' and the Church of England now calls it 'Stay at Home' church. During the pandemic there were times when a limited physical gathering was possible in church and we developed a way of live streaming our worship from church via Zoom. This meant that we could offer this hybrid church, i.e. physically or virtually attending worship. In 2022 we welcomed back the uniformed organisations. It was a joy to see them returning and at our first Parade service, on Mothering Sunday, we had a tremendous turn out from the Guides and Brownies and their families.

For those who don't own computers or have a way to connect to online services we continue to distribute 'service summaries' on a Monday to those in need. These consist of the words of the service, prayers for the day and a copy of the weekly sermon. These are very warmly received and there has been a request for them to continue.

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During the pandemic a new and increasingly virulent variant, Omicron, was present in Darlington and alongside all the other churches in Darlington we needed to close the church for social gatherings until it was safe to resume. However, in 2022 it was very pleasing that our social activities increased. These included quizzes, themed evenings, a parish lunch and a coffee morning – all of which benefitted our parish in reducing social isolation. Our parish statistics indicate that we have a larger than average elderly population. Most of the children are now older and are teenagers, young adults are now still living with their parents and there is a growing number of socially isolated people, not just the elderly, but also adults living on their own.

I would like to focus on:

- Discipleship and Spiritual growth

We have continued a weekly group to study the Bible together. There is a group which meets in person once a week during Lent, and another group which meets online via Zoom throughout the year. By having both options available these sessions are well attended. Lent groups are always popularly attended. Unfortunately Easter and Christmas services were affected by the restrictions that all churches were required to put in place. In 2021 we received a new Curate and there was an induction period for her and an insight was given towards discipleship and spiritual growth. The Incumbent has also run a healing ministry course for the members of the pastoral care team so that the healing ministry can be offered on Sunday morning. This course, written by the Incumbent, was put in place in Chester Diocese and is still used there.

There is a prayer group that meets monthly and provides an ongoing prayer forum for private requests in the parish and for those for whom we regularly pray. There is also a mid-week prayer group to support the ministry of the church.

There is a willingness to run a rolling programme, throughout the year, of courses that focus on discipleship and spiritual growth. We have learnt that using tools such as Zoom has enabled more people to engage with Christian discipleship, as there is no need to leave the home and thus shorten the time required. We have risen to the challenge that we set ourselves and there remains an opportunity to focus on regular tithing as part of our Christian faith.

- Community connection/outreach

We have continued to develop a greater presence in our community through our website and our Facebook page and we now also have a church WhatsApp group which enables communication, connection and friendship.

Throughout the year the Community Connections Group, which works in parallel with the Partnership for Missional Church (PMC), shared this ministry with the incumbent. This group continued to meet during the year and is continuing to look at new ways of doing church that might help community outreach. There has been a real desire to do Café Church on a Sunday afternoon, every month or two initially. It has taken place 3 times in 2022 and it is finding its niche in ways of doing church.

The Millennium Centre (managed through a separate limited company) and Salutation Hall continue to be an important way in which this Christian community serves the needs of the wider community in which it is set. Both the Centre and the Hall are well used and provide

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invaluable service to the community. The Building and Grounds Committee care for these buildings, as well as the church and its grounds, and progress of works is reported to the PCC.

The Green Action Group has promoted our care of God's Creation more effectively in recent years and has continued to be a strong presence during the lockdown. The Group continues to work towards achieving the status of Eco-Congregation for the church and we have been awarded the Silver award, which is a tremendous achievement.

- Pastoral care

This is an area of ministry that continues to grow. We set up the pastoral care group to work alongside the Vicar in the pastoral care of the flock. Within this group there are three ordained ministers (including the Vicar) and three newly qualified lay pastoral ministers (one of which is now a trainee-Reader for the Church of England). This group has worked to keep in touch with our parishioners via the telephone, the Internet or doorstep visits and also we are now allowed to do visits in the home, care homes and hospitals. As a result of this group we have developed:

- 'Service summaries' which have the Sunday services in written format for distribution.
- Telephone groups using a free conference call facility for 3 or more people/friends to connect.
- Completion of 3 successful runs of the 'Bereavement journey' which is a 5 week course and is part of a rolling programme in support of people who have experienced bereavement both pre- and during lockdown. Following the last course the group decided to continue as a monthly support group and this has continued to see 100% attendance

At the end of the pandemic there has been an increase in mental health issues and bereavement. Research did show that in the first part of lockdown anxiety and depression increased by a third but these levels have since decreased. In this parish we have seen much hidden loneliness and isolation and this is present across all age groups – due to disability, illness, bereavement or mental health issues. Also, the Alzheimer's Society has told us that in Darlington we have increasing early onset dementia in younger adults. The incumbent and a reader are doing 'Singing for the Brain' (SFTB) training with the Alzheimer's Society.

We offer fortnightly Holy Communion in Abbeyfield (an assisted living place) and the Vicar is a Trustee. We also provide a monthly provision of services in the Garden Care Home. The clergy and the pastoral care team do regular pastoral visiting and bereavement visits.

- Communication

The Parish Vision highlighted that we needed to improve on our communication as a church. The lead Churchwarden on communication has been working with the lay leader of PMC and has set up a communication-working group and, with the Vicar's support, developed a communication policy for the church, which is a huge step forward. As a result of this we also have looked at what we share internally and externally and about how we might improve the presence and awareness of our church. For example, we know that the rolling programme of both Alpha and the Bereavement Journey will be dependent upon the right type of advertising and communication. To aid this, the Vicar has also attended training sessions run by the Diocese of Durham.

The Parish Vision:

To Grow God's Kingdom through All Saints' and Salutation, Blackwell.

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We believe God is calling us to do this by:

Growing the Church
Growing as Disciples
Growing in Service to the parish and beyond.

The Parish Vision was first developed in 2009, revisited in 2011 and refreshed as the Parish Profile was written in 2014. In May 2016, there was a Parish meeting to look at the Parish Vision and the current situation in the church and how this informs our plan for mission in the future. We are aware that we need to look again at the Parish Vision and further develop our priorities.

Pre-School

The All Saints Blackwell Pre-school is a feather in our cap and we are enormously proud of it. In 2022 an Ofsted inspection reported that the Pre-school is outstanding in all areas and this is a marvellous achievement and has come from the hard work of Amanda Summers and her team. The 2022 Ofsted report highlights:

"Children thrive at this lovely pre-school. They demonstrate high levels of independence and confidence and show that they thoroughly enjoy their time at the pre-school. Staff know children extremely well and plan exciting activities that ignite their curiosity. For instance, children show fascination as they watch caterpillars, using their magnifying glasses. Children's behaviour is impeccable. Adults set clear expectations for children's behaviour. They model respectful relationships excellently. Adults are very responsive to children's emotional needs and children make strong bonds with adults. Children thoroughly enjoy playing together. Close friendships are evident throughout the pre-school. Children take turns, discuss their ideas and work collaboratively. For example, children work together to hold a pirate flag up in the wind and say, 'Let's hold it up. Three, two, one!'

Children benefit from adults who have a deep understanding of each child's needs. Children who need additional support receive this quickly and effectively. For example, plans are put in place so that all staff know how to help children to make progress and referrals are made to other services for support, such as speech and language therapy."

Parents and carers speak very highly of the Pre-school and all the staff

Related Parties

All Saints Millennium Trust (Darlington) Limited is considered to be a related charity.

Financial Review

Total receipts on unrestricted funds were £122,932 (2021: £133,302) with total expenditure on unrestricted funds amounting to £129,164 (2021: £114,424) giving a deficit of £6,232 (2021: surplus £18,878). However, during 2021 we were very fortunate to be the recipient of two legacies from former parishioners amounting to £35,000. Without these legacies we would have suffered a deficit in 2021 of £16,122, compared to only £6,232 in 2022.

Full details are provided in the financial statements.

Unrestricted Planned Giving reduced to £57,584 (2021: £61,926), which is very disappointing.

A total of £120,923 (2021: £110,070) was spent to provide the Christian Ministry despite the main part of this, our payment of parish share to the diocese, being reduced to £70,000 from

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£77,345 in 2021. We remain happy to pay this large amount in parish share as it largely provides the stipends and housing for the clergy within the diocese.

The Restricted Funds surplus amounted to £1,015 (2021: £4,466).

This reflected the result of our Pre-School, which has continued to make a surplus throughout the pandemic and remain open. We are particularly proud that in 2022 Ofsted awarded it 'outstanding' in all areas.

The overall net deficit of £5,217 is a disappointing result, even in the difficult circumstances prevailing. (2021: surplus £23,344).

Unrestricted reserves decreased by £6,232 to £82,278 while restricted reserves increased by £1,015 to £54,720 giving overall reserves of £136,998. (2021: £142,215).

Reserves Policy

It is the policy of the PCC to maintain a balance on unrestricted funds, if possible, which equates to approximately six months' unrestricted payments, excluding the parish share, to cover emergency situations that may arise from time to time. It is our policy to invest our long-term funds balances with the CBF Church of England Deposit Fund and Unit Trusts.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Committees of the PCC

The PCC operates through a number of committees which meet between full meetings of the PCC and whose proposals must always be agreed by the PCC before being put into action (except in the case of the Standing Committee). It is usual for each of these committees to be chaired by a churchwarden, a pro-warden or the incumbent.

Standing Committee

This consists of the incumbent, churchwardens and pro-wardens, PCC Secretary, PCC Treasurer and Planned Giving Treasurer. It is the only committee that is required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Finance Committee

Aims to support both treasurers to develop effective stewardship of all the church's various financial resources including Planned Giving and to develop monitor and report on the annual budget. It also ensures that our insurance cover is adequate and it takes responsibility for any recommendations that are necessary with our insurers. This committee is responsible for pursuing ways of financing future enhancement of the church building. It also monitors the finances of the Pre-School Group. It ensures that the PCC complies with charity commission obligations, and ensures the church has relevant and workable policies for staff guidance. This committee advises the PCC on all required policies.

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Buildings and Grounds Committee

Is responsible for the care and upkeep of the church and its grounds and Salutation Hall and its grounds. It is also responsible for ensuring that any recommendations of a quinquennial report are implemented. It also undertakes, on behalf of the All Saints' Millennium Centre Trustees, the care of the day-to-day maintenance of the Centre.

Community Connections Committee

Helps the church to communicate the Christian message to the people of the parish and to minister to their needs. This outreach is expressed in: lay pastoral care, a ministry of welcome, written and electronic communication, evangelistic initiatives, charitable giving and educated concern. This committee is responsible for developing the church's concern for the needs of the wider society and world and making connections with the wider community.

Worship and Education Committee

Includes the members of the Ministry Group and representatives of groups that facilitate worship (choir and vergers). It is asked to review and plan worship, particularly special services. It is also tasked with organising the Lent course material and in looking for opportunities for growth in and through learning through the year.

Social Committee

Organises and co-ordinates social occasions throughout the year that give church members an opportunity for fellowship. Some of these events will raise money for PCC funds. One event in each year may raise money for a special local charitable cause that is different from others supported by the parish and one event may be offered free of charge to the local community.

Pre-School Executive Committee

Chaired by the Incumbent, this committee manages and oversees the running of the Ofsted registered Pre-School Group.

Salutation Hall Management Committee

This committee manages the running of Salutation Hall.

Ministry Group

Chaired by the Incumbent and independent of the PCC structures, though working in partnership with them, this group acts as a support group for the clergy (including the retired clergy who exercise a ministry in the Parish) and the Readers, Pastoral Assistant and ministers in training. It evaluates and monitors learning opportunities within the parish.

Green Action Group

This group helps the church to appreciate individual and shared responsibility for global warming and to relate this to the Christian faith. The group aims to encourage the church and wider community to move to a simpler, more sustainable lifestyle that will protect all God's creation and ensure justice for all God's people.

Risk management

The PCC has a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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PCC Meetings

The full PCC met six times in the year with an average attendance of 18, which represents approximately 77% of the full membership, including the co-opted members, secretary and treasurers. Sub-committees and groups met between meetings and their reports and proposals were discussed by the full PCC.

Administrative Information

All Saints' Church is situated in Ravensdale Road, Darlington. It is part of the Diocese of Durham within the Church of England. The Parochial Church Council of the Ecclesiastical Parish of All Saints' and Salutation Blackwell, Darlington (PCC) is registered as a charity. The Registered Charity Number is 1134833.

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, with the secretary, treasurer and members of the Reader team co-opted at the first meeting of the year. During the year the following served as members:

<i>Clergy:</i>	The Reverend Jennifer Croft The Reverend Sarah Jay The Reverend Kath Long	Incumbent and Chair Associate Minister- until April 2022 Curate-until May 2022
<i>Wardens:</i>	Mr Nick Auty Mr Phil Elliott-Lyall Mrs Sandra Whiston Mr David Smith	until APCM until APCM from APCM from APCM
<i>Pro-Wardens:</i>	Mrs Sandra Whiston Mr David Smith Mr Michael Fryer	until APCM until APCM from APCM
<i>Diocesan Synod Members:</i>	Mrs Pam Davison BSc FCA Dr Colin Price	
<i>Deanery Synod Members:</i>	Mrs Eileen Auty Mrs Clare Curran Mr Michael Shepherd	
<i>Readers:</i>	Mrs Debby Gill Mrs Susan Leatherbarrow Prof Keith Whiston Mr Kevin Winkworth Mr Andrew Young	 from November 2022
<i>Secretary:</i>	Mrs Sheila Walton	
<i>Treasurer:</i>	Mr Peter Davison BA FCA	

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<i>Planned Giving Treasurer:</i>	Mrs Clare Curran	
<i>Electoral Roll Officer:</i>	Mr David Smith	
<i>Safeguarding Officers:</i>	Mrs Sandra Whiston Mr Michael Fryer	
<i>Elected Members:</i>	Mrs Julie Denham	
	Mr Andy Hopkins	
	Mrs Pat Williams	until APCM
	Mr Ian Groves	
	Mrs Alison Barker	
	Mr Jonathan Barker	
	Mrs Alison Mannion	
	Mr Nick Auty	from APCM
	Mr Ellis Leatherbarrow	from APCM

Reverend Jennifer Croft
Vicar and PCC Chair
12 April 2023

**INDEPENDENT EXAMINER'S REPORT TO MEMBERS OF
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON (PCC)**

I report to the members of the PCC on my examination of the accounts of the Parochial Church Council of the Ecclesiastical Parish of All Saints' and Salutation Blackwell, Darlington (PCC) for the year ended 31 December 2022.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

**A W Lockett Bcom BFP FCA DChA
Clive Owen LLP
Chartered Accountants
140 Coniscliffe Road
Darlington
DL3 7RT
12 April 2023**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021
INCOME AND ENDOWMENTS FROM:	Note	£	£	£	£	£	£
Donations and legacies	2a	88,706	-	88,706	115,411	-	115,411
Charitable activities	2b	12,397	55,466	67,863	5,063	64,054	69,117
Grants receivable	2c	-	-	-	-	1,075	1,075
Investments	2d	4	7	11	-	1	1
Other trading activities	2e	21,825	-	21,825	12,828	-	12,828
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME AND ENDOWMENTS		122,932	55,473	178,405	133,302	65,130	198,432
		=====	=====	=====	=====	=====	=====
EXPENDITURE ON:							
Raising funds	3a	8,241	-	8,241	4,354	-	4,354
Charitable activities	3b	120,923	54,458	175,381	110,070	60,664	170,734
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURE		129,164	54,458	183,622	114,424	60,664	175,088
		=====	=====	=====	=====	=====	=====
NET INCOME / (EXPENDITURE)		(6,232)	1,015	(5,217)	18,878	4,466	23,344
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		88,510	53,705	142,215	69,632	49,239	118,871
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		£ 82,278	54,720	136,998	88,510	53,705	142,215
		=====	=====	=====	=====	=====	=====

The notes on pages 12 to 23 form part of these accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
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BALANCE SHEET AS AT 31 DECEMBER 2022**

		2022	2021
	Note	£	£
FIXED ASSETS			
Tangible assets	5	358	518
		<hr/>	<hr/>
CURRENT ASSETS			
Bank accounts		140,344	148,138
Cash in hand		2,313	2,459
Debtors	6	11,435	8,962
Stocks		154	182
		<hr/>	<hr/>
		154,246	159,741
Creditors			
Amounts falling due within one year	7	(17,606)	(18,044)
		<hr/>	<hr/>
NET CURRENT ASSETS		136,640	141,697
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		136,998	142,215
		<hr/>	<hr/>
NET ASSETS		£ 136,998	£ 142,215
		=====	=====
PARISH FUNDS			
Unrestricted	8	82,278	88,510
Restricted	8	54,720	53,705
		<hr/>	<hr/>
TOTAL FUNDS		£ 136,998	£ 142,215
		=====	=====

Approved by the Parochial Church Council on 12 April 2023 and signed on its behalf by:-

Reverend Jennifer Croft
Vicar and PCC Chair

Peter Davison
Treasurer

The notes on pages 12 to 23 form part of these accounts

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the PCC, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 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 effective from 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared on the going concern basis under the historical cost convention. The trustees have reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. The trustees believe that it is appropriate to continue to adopt the going concern basis of accounting in preparing the financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Financial reporting standard 102 - reduced disclosure exemptions

The PCC has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

-

Tangible Fixed Assets

Depreciation is calculated so as to write off the cost of the tangible fixed assets by equal annual instalments over their estimated useful life as follows:-

Organ, Amplifier and Speakers

10% per annum

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Moveable Church Furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property listed in the Church's inventory, which is available for inspection.

All expenditure on play equipment and other fittings for the Pre-School is written off at the time the expenditure is incurred.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Administration Costs

All administration costs are borne by the unrestricted fund.

Grants receivable

Revenue based grants are credited to income when the charity becomes entitled to the grant.

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FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

Funds

Unrestricted funds are funds that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted funds may only be expended on the specific object for which they were given.

Income

Planned giving, interest, collections and similar donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants, legacies and pledges are accounted for when the PCC has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. All income is accounted for gross.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activities in expenditure.

Leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Taxation

The charity is exempt from taxation on its charitable activities.

Significant judgements and estimates

In the application of the PCC's accounting policies the trustees are required to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that the trustees have made in the process of applying the PCC's accounting policies and have the most significant effect on the amounts recognised in the financial statements are as follows:

Depreciation - Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of that asset. An estimate of the useful economic life of assets is detailed in the depreciation accounting policy. The value of depreciation charge in the year was £160.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the actual outcome. There are no key assumptions or sources of estimation uncertainty that have a significant risk of causing a material adjustment to the current amounts of assets and liabilities within the next financial year.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 INCOME AND ENDOWMENTS FROM:

2a Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Voluntary income	£	£	£	£
Planned giving:-				
Envelopes, covenants and Gift Aid	57,584	-	57,584	61,926
Tax reclaim	16,340	-	16,340	15,385
Collections (loose plate)	12,204	-	12,204	3,100
Special Charity collections	1,321	-	1,321	-
Donations and Legacies (Designated in 2021)	1,257	-	1,257	35,000
	£ 88,706	-	88,706	115,411
	=====	=====	=====	=====

2b Income from charitable activities

Church activities				
Occasional offices	12,397	-	12,397	5,063
All Saints Blackwell Pre-School (see note 15)	-	55,466	55,466	64,054
	£ 12,397	55,466	67,863	69,117
	=====	=====	=====	=====

2c Grants receivable

Government grants	£ -	-	-	1,075
	=====	=====	=====	=====

2d Income from investments

Interest receivable	£ 4	7	11	1
	=====	=====	=====	=====

2e Other trading activities

Activities for generating funds				
Fundraising (see note 12)	15,545	-	15,545	10,096
Salutation Hall income (including £1,000 Designated))	3,926	-	3,926	1,888
Sundry income	2,354	-	2,354	844
	£ 21,825	-	21,825	12,828
	=====	=====	=====	=====

Total Income and Endowments	£ 122,932	£ 55,473	178,405	198,432
	=====	=====	=====	=====

Total income and endowments was £178,405 (2021: £198,432) of which £122,932 (2021: £133,202) was unrestricted and £55,473 (2021: £65,130) was restricted.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON**

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 EXPENDITURE

3a Raising funds	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Fundraising (see note 12)	£ 8,241	-	8,241	4,354
	=====	=====	=====	=====
 3b Charitable activities				
Church activities and expenses				
Charitable and Mission giving (see note 13)	6,042	-	6,042	110
Parish share	70,000	-	70,000	77,345
Clergy expenses	363	-	363	726
Church running expenses	13,424	-	13,424	4,703
Cost of services	3,181	-	3,181	1,871
Church maintenance	1,379	-	1,379	3,005
Insurance	878	-	878	786
Salutation Hall	1,998	-	1,998	1,941
Salaries, wages and honoraria	19,002	-	19,002	13,140
Sundry costs	393	-	393	2,292
Administration costs	2,853	-	2,853	2,792
Depreciation	160	-	160	159
Independent Examination	1,250	-	1,250	1,200
All Saints Blackwell Pre-School (see note 15)	-	54,458	54,458	60,664
	-----	-----	-----	-----
	£ 120,923	54,458	175,381	170,734
	=====	=====	=====	=====
 Total Expenditure	£ 129,164	54,458	183,622	175,088
	=====	=====	=====	=====

Total expenditure was £183,622 (2021: £175,088) of which £129,164 (2021: £114,424) was unrestricted and £54,458 (2021: £60,664) was restricted.

4a STAFF COSTS

Wages and salaries	9,810	47,683	57,493	62,680
Pension costs	-	501	501	634
	-----	-----	-----	-----
	£ 9,810	48,184	57,994	63,314
	=====	=====	=====	=====

Throughout the year the PCC employed a Parish Secretary and a Director of Music. Both of the positions are part-time and no payments were large enough to attract Social Security costs.

All Saints Pre-School employs 6 staff (2021: 6 staff).

No employees received benefits of more than £60,000.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

4b MEMBERS' REMUNERATION AND EXPENSES

The members neither received nor waived any remuneration during the year (2021: £Nil).

The members did not have any expenses reimbursed during the year (2021: £Nil).

5 FIXED ASSETS

Tangible (all unrestricted)	Organ, Amplifier and Speakers	Total
	£	£
COST		
At 1 January 2022	18,200	18,200
Additions during year	-	-
	-----	-----
At 31 December 2022	18,200	18,200
	=====	=====
DEPRECIATION		
At 1 January 2022	17,682	17,682
Charge for the year	160	160
	-----	-----
At 31 December 2022	17,842	17,842
	=====	=====
NET BOOK VALUE		
At 31 December 2022	£ 358	£ 358
	=====	=====
At 31 December 2021	£ 518	£ 518
	=====	=====

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

6 DEBTORS

	2022	2021
	£	£
Tax recoverable	2,300	1,800
Other debtors	9,135	7,162
	<hr/>	<hr/>
	£ 11,435	£ 8,962
	=====	=====

7 CREDITORS - amounts falling due within one year

	2022	2021
	£	£
Accruals	7,288	7,369
Deferred income	9,018	10,075
Other creditors	1,300	600
	<hr/>	<hr/>
	£ 17,606	£ 18,044
	=====	=====

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 MOVEMENT IN FUNDS

	At 1 January 2022	Incoming resources	Resources expended	Gains / (losses)	At 31 December 2022
	£	£	£	£	£
Unrestricted funds					
General Fund	53,510	121,932	(129,164)	-	46,278
Designated Fund	35,000	1,000	-	-	36,000
	<u>88,510</u>	<u>122,932</u>	<u>(129,164)</u>	<u>-</u>	<u>82,278</u>
Restricted funds					
Clavinova Fund	950	-	-	-	950
Choir Fund	1,351	-	-	-	1,351
Bennett Memorial Fund	1,623	-	-	-	1,623
Open the Book Diocesan Fund	70	-	-	-	70
The Jane Tulip Memorial Fund	105	-	-	-	105
Pre-School Fund	49,606	55,473	(54,458)	-	50,621
	<u>53,705</u>	<u>55,473</u>	<u>(54,458)</u>	<u>-</u>	<u>54,720</u>
TOTAL FUNDS	<u>£ 142,215</u>	<u>£ 178,405</u>	<u>£ (183,622)</u>	<u>£ -</u>	<u>£ 136,998</u>

The Designated Fund established by the PCC includes two legacies with a total of £35,000, which at the request of the two families will be used for future projects when agreed by the PCC. It also includes £1,000 received during the year and designated for use at Salutation Hall.

The Clavinova Fund holds the money raised several years ago for the provision of a clavinova at Shepherds Dene.

The Choir Fund was established to raise money to provide items for use by the Choir.

The Bennett Memorial Fund was established in memory of one of our previous organists, Nick Bennett.

In 2014 the Diocese of Durham provided £650 to the 'Open the Book' team to provide it with resources to carry out its work.

The Jane Tulip Memorial Fund was established by her parents in memory of Jane who died in 2018 and had been a member of the congregation for many years.

The Pre-School funds are restricted, as all monies received are either from the local authority as grants or are fees paid by the parents of the children at the Pre-School.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

8 MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1 January 2021	Incoming resources	Resources expended	Gains / (losses)	At 31 December 2021
	£	£	£	£	£
Unrestricted funds					
General Fund	69,632	98,302	(114,424)	-	53,510
Designated Fund	-	35,000	-	-	35,000
	<u>69,632</u>	<u>133,302</u>	<u>(114,424)</u>	<u>-</u>	<u>88,510</u>
Restricted funds					
Clavinova Fund	950	-	-	-	950
Choir Fund	1,351	-	-	-	1,351
Bennett Memorial Fund	1,623	-	-	-	1,623
Open the Book Diocesan Fund	70	-	-	-	70
The Jane Tulip Memorial Fund	105	-	-	-	105
Pre-School Fund	45,140	65,130	(60,664)	-	49,606
	<u>49,239</u>	<u>65,130</u>	<u>(60,664)</u>	<u>-</u>	<u>53,705</u>
TOTAL FUNDS	<u>£ 118,871</u> =====	<u>£ 198,432</u> =====	<u>£ (175,088)</u> =====	<u>£ -</u> =====	<u>£ 142,215</u> =====

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

8 MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined movement in funds is as follows:

	At 1 January 2021	Incoming resources	Resources expended	Gains / (losses)	At 31 December 2022
	£	£	£	£	£
Unrestricted funds					
General Fund	69,632	220,234	(243,588)	-	46,278
Designated Fund	-	36,000	-	-	36,000
	<u>69,632</u>	<u>256,234</u>	<u>(243,588)</u>	<u>-</u>	<u>82,278</u>
Restricted funds					
Clavinova Fund	950	-	-	-	950
Choir Fund	1,351	-	-	-	1,351
Bennett Memorial Fund	1,623	-	-	-	1,623
Open the Book Diocesan Fund	70	-	-	-	70
The Jane Tulip Memorial Fund	105	-	-	-	105
Pre-School Fund	45,140	120,603	(115,122)	-	50,621
	<u>49,239</u>	<u>120,603</u>	<u>(115,122)</u>	<u>-</u>	<u>54,720</u>
TOTAL FUNDS	<u>£ 118,871</u>	<u>£ 376,837</u>	<u>£ (358,710)</u>	<u>£ -</u>	<u>£ 136,998</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

9 ANALYSIS OF NET ASSETS

BY FUND

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Tangible fixed assets	358	-	358
Current assets	90,508	63,738	154,246
Creditors	(8,588)	(9,018)	(17,606)
	<hr/>	<hr/>	<hr/>
	£ 82,278	54,720	136,998
	=====	=====	=====

10 RELATED PARTY TRANSACTIONS

During the year, the charity made recharges for services of £4,096 (2021: £4,894) to a related charity, All Saints Millennium Trust (Darlington) Limited.

11 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	1,397	1,177
Between one and five years	5,238	-
	<hr/>	<hr/>
	£ 6,635	£ 1,177
	=====	=====

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

					2022	2021
	Note	Income	Expenses	Total	Donations Paid Out	Surplus/ (Deficit)
		£	£	£	£	£
12 FUNDRAISING						
Christmas Fair		3,782	(110)	3,672	-	3,672
Parish Lunch Club	14a	733	(440)	293	-	293
Magazine	14b	876	(1,370)	(494)	-	(494)
Ladies Fellowship (excluding bank interest)	14c	2,457	(2,202)	255	100	155
Tea and Coffee	14d	762	(108)	654	-	654
Flower Fund	14e	275	(111)	164	-	164
Social Committee	14f	2,711	(1,355)	1,356	-	1,356
Badminton	14g	190	(190)	-	-	-
100 Club	14h	1,680	(1,214)	466	-	466
Bell Ringers	14i	703	-	703	700	3
Circle Dancing	14j	900	(665)	235	400	(165)
Men's Group	14k	476	(476)	-	-	-
		<u>£15,545</u>	<u>(8,241)</u>	<u>7,304</u>	<u>1,200</u>	<u>6,104</u>
		=====	=====	=====	=====	=====

Summary

Income	15,545	10,096
Costs	(8,241)	(4,354)
	<u>£ 7,304</u>	<u>£ 5,742</u>
	=====	=====

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022		2021	
	£	£	£	£
13 CHARITABLE GIVING				
PCC : St. Teresa's Hospice		910		110
Ukraine Appeal		614		-
Cancer Research UK		508		-
Macmillan Nurses		445		-
Parkinsons UK		374		-
Childrens Society		370		-
NHS Blood Transplant Charity		364		-
British Red Cross Ukraine Appeal		336		-
British Heart Foundation		154		-
Leukaemia UK		145		-
Cancer Support		123		-
Great NE Air Ambulance		119		-
Durham Wildlife Trust		116		-
Marie Curie		102		-
Royal British Legion		82		-
Darlington Town Mission		80		-
		<hr/>		<hr/>
		4,842		110
 Groups:				
Ladies Fellowship: USPG	100		-	
Circle Dancing: St. Teresa's Hospice	200		-	
: Ukraine Appeal	200		-	
Bell Ringing: King's Church Foodbank	700		-	
	<hr/>	1,200	<hr/>	-
		<hr/>		<hr/>
	£	6,042	£	110
		=====		=====