

**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 2023**

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
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON
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FOR THE YEAR ENDED 31 DECEMBER 2023**

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Parochial Church Council presents its report and the financial statements of the charity 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 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

Our community and church aims at all times to provide full and accessible church services for both those who live in the parish and visitors. The incumbent, The Reverend Jennifer Croft, together with the PCC, the Ministry Team and volunteers from within the congregation provide services and resources for this Parish. Despite the recovery challenges post-pandemic experienced across all churches, we believe that we continue to engage 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

At our Sunday worship we have maintained the use of Zoom, first introduced during the pandemic to livestream services, so that we can offer 'hybrid church' (physical or virtual attendance), referred to by the Church of England as 'Stay at Home' church.

For those who don't own computers or have a way to connect to online services we continue to distribute 'service summaries' each Monday. These include the readings from the previous Sunday's services, together with the sermon and are delivered in person by a team of volunteers. These are very warmly received.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Our uniformed organisations and their families continue to be invited to Parade services throughout the year, including Mothering Sunday and Remembrance Day. Sadly, one of our three Brownie Packs has relocated to a neighbouring church hall as we could no longer accommodate their increasing number of Brownies.

Social activities continue to offer essential opportunities for fellowship amongst the congregation and within the wider Parish and community. These include the Parish lunch enjoyed by more than 40 participants every month. These, together with the coffee mornings, are an important means of limiting social isolation. We also enjoyed quizzes, a Burns Supper and the return of the annual Harvest ceilidh for the first-time post pandemic. In addition we hosted a local touring theatre group which, together with our Summer Garden Party and Christmas Fayre, also offered opportunities to engage with the Parish and wider communities.

- Discipleship and spiritual growth

A weekly group continues to meet via Zoom to study the Bible together. The Vision Day in September 2023 highlighted a need to develop further discipleship opportunities. A working group together with the Ministry team have been tasked with developing opportunities to be introduced in early 2024.

A healing ministry introduced in 2022 continues to be offered as part of the 10.30am holy communion service on the first Sunday of the month.

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.

Café Church, which was introduced following the three-year Partnership for Missional Church (PMC) programme, has continued on a bi-monthly basis on a Sunday afternoon and has a small but loyal congregation.

- 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.

Unfortunately, the Community Connections/Outreach group was unable to reconvene following the APCM as the new PCC established its committees and its roles have been picked up by individuals and other groups within the church community. It is hoped that this group can be re-established in the future.

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 invaluable service to the community. A team of buildings and grounds volunteers care for these buildings, as well as the church and its grounds, and progress of works is reported to the PCC.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Green Action Group continues to promote our care of God's Creation leading the work towards achieving Eco-Congregation status for the Church. We currently hold the Silver award. Members of the group have shared their experiences with Deanery Synod members and other congregations.

- Pastoral care

With an ageing congregation and a parish profile that indicates a high proportion of older people, this is an area of ministry that continues to grow. The pastoral care group, consisting of the Vicar and a retired ordained minister, a qualified lay pastoral minister and a group of parish visitors, supports this vital ministry through regular pastoral visits in the home, care homes and hospitals together with bereavement visits.

Service summaries, developed during the pandemic for those who don't own computers or have a way to connect to online services, continue to be produced and distributed each Monday to those who are unable to access church services. These include the readings from the previous Sunday's services, together with the sermon and are delivered in person by a team of volunteers.

We continue to offer the 'Bereavement Journey', a 5-week course as part of a rolling programme in support of people who have experienced bereavement both recently and in the past. Earlier groups have evolved into a monthly support group.

Fortnightly Holy Communion continues to be offered in Abbeyfield (an assisted living residence). We also provide monthly Holy Communion in the Garden Care Home.

- Communication

This is an area that, as a Church, we continue to strive to improve and was an area highlighted for further work by the Parish Vision Day. A range of communication methods are in use, including the website, Facebook and MailChimp. In addition leaflet drops about the Summer and Christmas Fayres, together with the Parish Christmas card, are delivered to all households in the Parish. Additional individuals have been trained to support further development and updating of the Church website. Church notice boards have also been replaced and updated to increase the visibility of activities and services within church buildings.

The Parish Magazine has been revitalised over the past year by a team of three editors who actively seek articles from a wider range of contributors. This publication (11 editions per year) is a vital source of information and interesting content for the readership and feedback has been very positive.

The Parish Vision:

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

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 PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Parish Vision was first developed in 2009, revisited in 2011 and refreshed when 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.

A Parish Vision Day was held in September 2023 to review the Parish Vision and revisit our priorities. Our Parish profile demonstrates that we have a larger than average elderly population and there is a growing number of socially isolated people, not just the elderly, but also adults living on their own. The meeting considered this ageing profile and how we might support this going forward acknowledging that we needed to explore the profile and needs of our Parish further than time permitted on the day. There was agreement that the vision statement and the three priorities are still broadly applicable, but the meeting highlighted that further work is needed to develop specific and achievable priorities within each priority area.

A working group led by the Vicar has been convened to take this work forward. An initial suggestion that came from the Vision Day was to promote the activities of the church and hall user groups as part of the annual Parish Christmas card, which is delivered to every household in the Parish. A stall at the Christmas Fayre also sought to promote the activities of the church and the hall user groups. The Ministry Team has considered ways to promote discipleship which will be taken forward in 2024.

Pre-School

The All Saints' Blackwell Pre-school continues to thrive under the leadership of Amanda Summers and her team. The most recent Ofsted inspection (2022) reported that the Pre-school is outstanding in all areas and 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 continue to 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.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

Total receipts on unrestricted funds were £106,065 (2022: £122,932) with total expenditure on unrestricted funds amounting to £115,539 (2022: £129,164) giving a deficit of £9,474 (2022: £6,232).

Unrestricted Planned Giving reduced further to £54,159 (2022: £57,584), which continues to be very disappointing.

A total of £105,791 (2022: £120,923) was spent to provide the Christian Ministry helped by the main part of this, our payment of parish share to the diocese, being reduced to £60,000 from £70,000 in 2022. 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 deficit amounted to £4,219 (2022: surplus £1,015).

This included the result of our Pre-School, which unfortunately, made a deficit in the year of £4,554 (2022: surplus £1,015).

We are particularly proud that in 2022 Ofsted awarded it 'outstanding' in all areas.

The overall net deficit of £13,693 is a very disappointing result for the year (2022: deficit £5,217).

Unrestricted reserves decreased by £9,474 to £72,804 while restricted reserves decreased by £4,219 to £54,216 giving overall reserves of £127,020. (2022: £140,713).

Full details are provided in the financial statements.

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.

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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 several 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, 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.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF

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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.

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. It is responsible for developing the church's concern for the needs of the wider society and world and making connections with the wider community.

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 and Pastoral Assistant. It evaluates and monitors learning opportunities within the parish.

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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.

PCC Meetings

The full PCC met six times in the year with an average attendance of 17, which represents approximately 71% 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	Incumbent and Chair
<i>Wardens:</i>	Mrs Sandra Whiston Mr David Smith	Vice-chair
<i>Pro-Wardens:</i>	Mr Michael Fryer Mr Jonathan Barker	from 31 May 2023
<i>Diocesan Synod Members:</i>	Mrs Pam Davison BSc FCA Dr Colin Price	

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<i>Deanery Synod Members:</i>	Mrs Eileen Auty Mrs Clare Curran Mr Michael Shepherd Mr Nick Auty	until APCM from APCM
<i>Readers:</i>	Mrs Debby Gill Mrs Susan Leatherbarrow Prof Keith Whiston Mr Kevin Winkworth Mr Andrew Young	
<i>Secretary:</i>	Mrs Sheila Walton Mrs Eleanor Winkworth	until APCM from 31 May 2023
<i>Treasurer:</i>	Mr Peter Davison BA FCA	
<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 Mr Ian Groves Mrs Alison Barker Mr Jonathan Barker Mrs Alison Mannion Mr Ellis Leatherbarrow Mr Nick Auty	 until 31 May 2023 until APCM

Sandra Whiston
Churchwarden and PCC Vice-chair
21 March 2024

**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 2023.

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
21 March 2024**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
INCOME AND ENDOWMENTS FROM:	Note	£	£	£	£	£	£
Donations and legacies	2a	74,374	115	74,489	88,706	-	88,706
Charitable activities	2b	6,395	48,257	54,652	12,397	55,466	67,863
Investments	2c	25	70	95	4	7	11
Other trading activities	2d	25,271	220	25,491	21,825	-	21,825
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME AND ENDOWMENTS		106,065	48,662	154,727	122,932	55,473	178,405
		=====	=====	=====	=====	=====	=====
EXPENDITURE ON:							
Raising funds	3a	9,748	-	9,748	8,241	-	8,241
Charitable activities	3b	105,791	52,881	158,672	120,923	54,458	175,381
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURE		115,539	52,881	168,420	129,164	54,458	183,622
		=====	=====	=====	=====	=====	=====
NET INCOME / (EXPENDITURE)		(9,474)	(4,219)	(13,693)	(6,232)	1,015	(5,217)
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD		82,278	58,435	140,713	88,510	57,420	145,930
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		£ 72,804	54,216	127,020	£ 82,278	58,435	140,713
		=====	=====	=====	=====	=====	=====

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON
BALANCE SHEET AS AT 31 DECEMBER 2023**

		2023	2022
	Note	£	£
FIXED ASSETS			
Tangible assets	5	6,749	358
		<hr/>	<hr/>
CURRENT ASSETS			
Bank accounts		125,568	140,344
Cash in hand		2,720	2,313
Debtors	6	13,057	11,435
Stocks		109	154
		<hr/>	<hr/>
		141,454	154,246
Creditors			
Amounts falling due within one year	7	(21,183)	(13,891)
		<hr/>	<hr/>
NET CURRENT ASSETS		120,271	140,355
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		127,020	140,713
		<hr/>	<hr/>
NET ASSETS		£ 127,020	£ 140,713
		=====	=====
PARISH FUNDS			
Unrestricted	8	72,804	82,278
Restricted	8	54,216	58,435
		<hr/>	<hr/>
TOTAL FUNDS		£ 127,020	£ 140,713
		=====	=====

Approved by the Parochial Church Council on 21 March 2024 and signed on its behalf by:-

Sandra Whiston
Churchwarden and
PCC Vice-chair

Peter Davison
Treasurer

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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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':

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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 and sound system	10% per annum
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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.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ALL SAINTS' AND SALUTATION, BLACKWELL, DARLINGTON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 £159.

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 2023

2 INCOME AND ENDOWMENTS FROM:

2a Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Voluntary income	£	£	£	£
Planned giving:-				
Envelopes, covenants and Gift Aid	54,159	-	54,159	57,584
Tax reclaim	13,807	-	13,807	16,340
Collections (loose plate)	5,627	-	5,627	12,204
Special Charity collections	216	-	216	1,321
Donations and Legacies	565	115	680	1,257
	£ 74,374	115	74,489	88,706
	=====	=====	=====	=====

2b Income from charitable activities

Church activities				
Occasional offices	6,395	-	6,395	12,397
All Saints Blackwell Pre-School (see note 15)	-	48,257	48,257	55,466
	£ 6,395	48,257	54,652	67,863
	=====	=====	=====	=====

2c Income from investments

Interest receivable	£ 25	70	95	11
	=====	=====	=====	=====

2d Other trading activities

Activities for generating funds				
Fundraising (see note 12)	18,910	220	19,130	15,545
Salutation Hall income (including £1,000 Designated 2022)	4,189	-	4,189	3,926
Sundry income	2,172	-	2,172	2,354
	£ 25,271	£ 220	25,491	21,825
	=====	=====	=====	=====

Total Income and Endowments	£ 106,065	£ 48,662	£ 154,727	£ 178,405
	=====	=====	=====	=====

Total income and endowments was £154,727 (2022: £178,405) of which £106,065 (2022: £122,932) was unrestricted and £48,662 (2022: £55,473) 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 2023

3 EXPENDITURE

3a Raising funds	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Fundraising (see note 12)	£ 9,748 =====	- =====	9,748 =====	8,241 =====
3b Charitable activities				
Church activities and expenses				
Charitable and Mission giving (see note 13)	1,396	-	1,396	6,042
Parish share	60,000	-	60,000	70,000
Clergy expenses	315	-	315	363
Church running expenses	10,776	-	10,776	13,424
Cost of services	3,267	-	3,267	3,181
Church maintenance	807	-	807	1,379
Insurance	968	-	968	878
Salutation Hall (£770 designated)	3,118	-	3,118	1,998
Salaries, wages and honoraria	15,119	-	15,119	19,002
Sundry costs	5,588	-	5,588	393
Administration costs	2,978	-	2,978	2,853
Depreciation	159	-	159	160
Independent Examination	1,300	-	1,300	1,250
All Saints Blackwell Pre-School (see note 15)	-	52,881	52,881	54,458
	£ 105,791 =====	52,881 =====	158,672 =====	175,381 =====
Total Expenditure	£ 115,539 =====	52,881 =====	168,420 =====	183,622 =====

Total expenditure was £168,420 (2022: £183,622) of which £115,539 (2022: £129,164) was unrestricted and £52,881(2022: £54,458) was restricted.

4a STAFF COSTS

Wages and salaries	10,435	45,817	56,252	57,493
Pension costs	-	563	563	501
	£ 10,435 =====	46,380 =====	56,815 =====	57,994 =====

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 5 staff (2022: 6 staff).

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

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

4b MEMBERS' REMUNERATION AND EXPENSES

The members neither received nor waived any remuneration during the year (2022: £Nil).

The members did not have any expenses reimbursed during the year (2022: £Nil).

5 FIXED ASSETS

Tangible (all unrestricted)	Organ and Sound System	Total
	£	£
COST		
At 1 January 2023	18,200	18,200
Additions during year	6,550	6,550
	-----	-----
At 31 December 2023	24,750	24,750
	=====	=====
DEPRECIATION		
At 1 January 2023	17,842	17,842
Charge for the year	159	159
	-----	-----
At 31 December 2023	18,001	18,001
	=====	=====
NET BOOK VALUE		
At 31 December 2023	£ 6,749	£ 6,749
	=====	=====
At 31 December 2022	£ 358	£ 358
	=====	=====

The addition is the cost of a new sound system installed in church using money from a Designated Fund

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 2023

6 DEBTORS

	2023	2022
	£	£
Tax recoverable	2,898	2,300
Other debtors	10,159	9,135
	<hr/>	<hr/>
	£ 13,057	£ 11,435
	=====	=====

7 CREDITORS - amounts falling due within one year

	2023	2022
	£	£
Accruals	9,423	3,573
Deferred income	10,890	9,018
Other creditors	870	1,300
	<hr/>	<hr/>
	£ 21,183	£ 13,891
	=====	=====

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 2023

8 MOVEMENT IN FUNDS

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Unrestricted funds					
General Fund	46,278	106,065	(114,769)	6,550	44,124
Designated Fund	36,000	-	(770)	(6,550)	28,680
	<u>82,278</u>	<u>106,065</u>	<u>(115,539)</u>	<u>-</u>	<u>72,804</u>
Restricted funds					
Clavinova Fund	950	-	-	-	950
Choir Fund	1,351	115	-	-	1,466
Bennett Memorial Fund	1,623	-	-	-	1,623
Open the Book Diocesan Fund	70	-	-	-	70
The Jane Tulip Memorial Fund	105	-	-	-	105
Pre-School Fund	50,621	48,327	(52,881)	-	46,067
Green Action Group Fund	-	220	-	-	220
General Building Fund	3,715	-	-	-	3,715
	<u>58,435</u>	<u>48,662</u>	<u>(52,881)</u>	<u>-</u>	<u>54,216</u>
TOTAL FUNDS	<u>£ 140,713</u> =====	<u>£ 154,727</u> =====	<u>£ (168,420)</u> =====	<u>£ -</u> =====	<u>£ 127,020</u> =====

The Designated Fund established by the PCC includes two legacies received in 2021 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. A new sound system was installed towards the end of the year at a cost of £6,550 and was capitalised. The fund also includes £1,000 received in 2022 and designated for use in 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
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

8 MOVEMENT IN FUNDS - continued

The Green Action Group Fund was established to raise money for use by the Green Action Group.

The General Buidling Fund had previously been included within creditors and was reclassified by members of the PCC as at 31 December 2021. It was established by a donation for expenditure that was never fully utilised and will be used, at the donor's discretion, for future specific projects.

Comparatives for movement in funds

	At 1 January 2022	Incoming resources	Resources expended	Transfers	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
General Building Fund	3,715	-	-	-	3,715
	<u>57,420</u>	<u>55,473</u>	<u>(54,458)</u>	<u>-</u>	<u>58,435</u>
TOTAL FUNDS	<u>£ 145,930</u> =====	<u>£ 178,405</u> =====	<u>£ (183,622)</u> =====	<u>£ -</u> =====	<u>£ 140,713</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 2023

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 2022	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Unrestricted funds					
General Fund	53,510	227,997	(243,933)	6,550	44,124
Designated Fund	35,000	1,000	(770)	(6,550)	28,680
	<u>88,510</u>	<u>228,997</u>	<u>(244,703)</u>	<u>-</u>	<u>72,804</u>
Restricted funds					
Clavinova Fund	950	-	-	-	950
Choir Fund	1,351	115	-	-	1,466
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	103,800	(107,339)	-	46,067
Green Action Group Fund	-	220	-	-	220
General Building Fund	3,715	-	-	-	3,715
	<u>57,420</u>	<u>104,135</u>	<u>(107,339)</u>	<u>-</u>	<u>54,216</u>
TOTAL FUNDS	<u>£ 145,930</u> =====	<u>£ 333,132</u> =====	<u>£ (352,042)</u> =====	<u>£ -</u> =====	<u>£ 127,020</u> =====

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
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FOR THE YEAR ENDED 31 DECEMBER 2023**

9 ANALYSIS OF NET ASSETS

BY FUND

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Tangible fixed assets	6,749	-	6,749
Current assets	76,348	65,106	141,454
Creditors	(10,293)	(10,890)	(21,183)
	<hr/>	<hr/>	<hr/>
	£ 72,804	54,216	127,020
	=====	=====	=====

10 RELATED PARTY TRANSACTIONS

During the year, the charity made recharges for services of £4,160 (2022: £2,277) 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:

	2023 £	2022 £
Within one year	1,397	1,397
Between one and five years	3,841	5,238
	<hr/>	<hr/>
	£ 5,238	£ 6,635
	=====	=====

**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 2023**

						2023	2022
12 FUNDRAISING	Note						
		Income	Expenses	Total	Donations Paid Out	Surplus/ (Deficit)	Surplus/ (Deficit)
		£	£	£	£	£	£
Garden Party		2,363	(293)	2,070	-	2,070	-
Christmas Fair		4,003	(215)	3,788	-	3,788	3,672
Parish Lunch Club	14a	2,518	(1,454)	1,064	232	832	293
Magazine	14b	1,101	(1,620)	(519)	-	(519)	(494)
Ladies Fellowship (excluding bank interest)	14c	2,372	(2,281)	91	200	(109)	155
Tea and Coffee	14d	790	(187)	603	-	603	654
Flower Fund	14e	355	(304)	51	-	51	164
Social Committee	14f	2,259	(968)	1,291	-	1,291	1,356
Badminton	14g	188	(188)	-	-	-	-
100 Club	14h	1,585	(1,215)	370	-	370	466
Bell Ringing	14i	261	-	261	270	(9)	3
Circle Dancing	14j	808	(720)	88	100	(12)	(165)
Parent and Toddler	14k	307	(303)	4	-	4	-
Men's Group	14l	-	-	-	-	-	-
		£ 18,910	(9,748)	9,162	802	8,360	6,104
		=====	=====	=====	=====	=====	=====

Summary

Income	18,910	15,545
Costs	(9,748)	(8,241)
	<u>£ 9,162</u>	<u>£ 7,304</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 2023

	2023		2022	
	£	£	£	£
13 CHARITABLE GIVING				
PCC : Childrens Society		216		370
North Park Care Centre		155		-
Family Help Darlington		121		-
Alzheimers UK		51		-
Cancer Research UK		51		508
St. Teresa's Hospice		-		910
Ukraine Appeal		-		614
Macmillan Nurses		-		445
Parkinsons UK		-		374
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/> 594		<hr/> 4,842
Groups:				
Parish Lunch Club : Christian Aid		232		-
Ladies Fellowship : USPG		100		100
: King's Church Foodbank		100		-
Circle Dancing : St. Teresa's Hospice		100		200
: Ukraine Appeal		-		200
Bell Ringing : King's Church Foodbank		270		700
		<hr/> 802		<hr/> 1,200
		<hr/> £ 1,396		<hr/> £ 6,042
		=====		=====