

PARISH CHURCH OF ST OSWALD
DURHAM

ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
for the year ended 31 December 2022

Rector

The Revd Peter Kashouris

St Oswald's Vicarage, Church Street,

Durham DH1 3DG

Bank

Barclays Bank plc, 6 Market Place, Durham City, DH1 3ND

Independent Examiner

Mr AP French, 49 Ancroft Garth, High Shincliffe, Durham DH1 2UD

The governance of the Church of England now comes under the Church Representation and Ministers Measure 2019, **and the Church Representation Rules 2020**. These are new, and simplified rules.

PCC Membership

The PCC has the responsibility of co-operating with the Rector, the Rev.'d Peter Kashouris, in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC membership coming into the annual meeting 2023 is:

	Name	Capacity on PCC (and position)	Term of Office
1.	Peter Kashouris	Rector (Chairman)	Ex-officio
2.	Sheila Hingley	Churchwarden and Deanery Synod 2020-2023	Ex-officio
3.	Vacancy	Churchwarden	Ex-officio
4.	Vacancy	Deanery Synod 2020-2023	Ex-officio
5.	Mark Davies	Elected member	1:2022-2025
6.	Simone Niblock	Elected member	1:2020-2023
7.	Gill Aubrey	Elected member (Safeguarding Officer)	2:2020-2023
8.	David Harris	Elected member (Director of Music)	2:2022-2025
9.	Roz Layton	Elected member	2:2022-2025
10.	Gordon Mitchell	Elected member and Lay Vice-Chair	2:2022-2025
11.	Jane Weeks	Elected member	1:2022-2025
12.	Fenella Wright	Elected member (Treasurer)	1:2021-2024
13.	Sue Pitts	Elected member (Electoral Roll Officer)	2:2020-2023
14.	John McManners	Co-opted at December 2020 PCC	

In 2022, the PCC met in March, June, October and November with an extra meeting in November to discuss the possibility of a children's worker.

LEGAL REQUIREMENTS

Data protection – GDPR, May 2018

The church has complied with the new GDPR regulation, using a form to seek the consent of its church members to hold contact details and to be in touch with them for limited reasons, to which they could agree or not.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on the safeguarding of children and vulnerable adults).

Safeguarding and **Health & Safety** appear on every PCC agenda.

Electoral Roll Report

The Electoral Roll Officer, Sue Pitts, writes that there are now 66 names on the Electoral Roll. One name has been removed from the roll and two new names added. About two thirds of parishioners live outside the parish.

Sue has put a copy of the revised Roll in the Church, with just the names, in accordance with the Data Protection Act.

The Parish Priest's Report

The Sunday Eucharist continued to build on the survival instinct shown during lockdown as we steadily moved out of the penumbra of the lockdowns. And it has been joyful to give thanks to God at those services. Notably good to have a stronger altar party, thanks to Mark Davies, John Wort, Andrew Wort, Gary Eaborn.

The PCC discussed the possibility of appointing a children's worker. School assemblies and services at Church all went well. Links with the high school continued.

It was good to have ordinands on placement with us again. And we continue to be well supported by the retired clergy in the parish. And it has been super to have Gary Eaborn with us throughout his second year here.

Several weddings and funerals took place. The weddings tend to be very big occasions, usually involving university alumni who live far away. Many thanks to Jane Walker for all the extra handling needed on these occasions and to Alan Middleton for taking a number of them.

The mid-week Communion service has continued to be appreciated this year.

The Communion service at Hallgarth Nursing Home has still only been occasionally possible. Thanks to Jane Middleton for taking that service alternately with myself.

It was good to continue hosting the Orthodox Church at Durham on Saturday mornings whilst they have been fitting up their own Church building. And it was also good to have a number of concerts in Church, thanks very much to Sue Pitts and all the welcomers.

Peter Kashouris

April 2023

Outreach Appeals:

St Oswald's Outreach Committee: report on Advent/Christmas 2022 and Lent/Easter 2023 appeals

For our 2022-23 outreach programme the St Oswald's Outreach Committee agreed, with the support of the PCC, to hold two appeals, the first over Advent and Christmas 2022 for a local charity, the second over Lent and Easter 2023 for a national or international charity.

Advent and Christmas appeal

The St Margaret's Centre is a well-established local charity in Durham that works to promote people's mental health. The main aim of the Centre is to provide a safe, therapeutic environment that allows those who attend to regain their confidence, motivation and self-esteem while learning new skills and meeting people. The Centre houses a well-equipped woodwork department and an arts and crafts room where instructors teach a wide range of skills such as painting, drawing, sewing and model making, and a café. The Centre is situated on Margery Lane at the edge of the Priory Allotments and has its own allotment. Some of the fruit and vegetables grown there are supplied to the café.

The Outreach Committee decided, with the PCC's approval, to make the St Margaret's Centre the subject of St Oswald's Christmas appeal. The Woodwork Centre manager told us that they urgently needed a new bandsaw capable of more robust or intricate work than their present one. The saw they had in mind would cost £2,200. Our outreach appeals typically raise £1,000 so we could make a significant contribution to the new saw. As it turned out, we were even more generous than usual, raising a total of £1,317.50 (including gift aid). This enabled the Centre to buy a more sophisticated saw than they had originally intended. We received a warm letter of thanks from the Deputy Manager, and a donation of four bird boxes plus two bat boxes for us to erect in St Oswald's churchyard.

Lent and Easter appeal (22nd February to 16th April): Contributing to the reconstruction of the Ukraine

24th February 2023 was the first anniversary of Russia's unprovoked invasion of Ukraine. Since then nearly eight million people have been displaced. Destruction has been immense. Some cities and towns have been almost obliterated. President Putin's stated aim has been to wear down Ukrainian morale to the point of surrender. To help with the huge task of rebuilding the country and maintaining morale is almost certainly the most effective non-violent contribution that can be made to supporting Ukraine's people.

With the PCC's approval, Outreach Committee decided to channel our contribution through the DEC (Disasters Emergency Committee), an umbrella group of UK charities including the British Red Cross, Christian Aid and Save the Children, which coordinates collective appeals to raise funds to provide emergency aid and rapid relief to people caught up in disasters and humanitarian crises around the world. DEC charities have prioritised helping the most vulnerable, and empowering local people and organisations to reach them. In Ukraine, the DEC is working alongside international partners and the Ukrainian authorities.

Initially, the majority of funds have been spent inside Ukraine itself, with the rest helping refugees in neighbouring countries, or supporting regional initiatives to improve the overall response. This has included establishing a safeguarding hub to help prevent trafficking. I'm delighted to report that our generosity in this appeal was even greater than was the case of the St Margaret's Centre: including gift aid due, we raised a total of £ 2,050! Well done, everyone who contributed.

Bob Layton, Chair of the Outreach Committee.

Report from David Harris, Director of Music

Although the choir resumed a regular pattern of singing in September 2021, 2022 still contained a number of ‘firsts since COVID’ – including (but not limited to!) our joint Covenant Service with Elvet Methodist Church, our joint Ash Wednesday service with St Mary’s College, our Ascension Day service at Finchale Priory, and indeed our Christmas Carol service, as we were unable to hold one in 2021. The reestablishment of these services, some of which we have now also enjoyed in 2023, has been significant in allowing us to feel like we’re moving on; though it is also heartening to know now from experience that our musical tradition is robust and strong enough to survive a period of forced inaction such as we faced at the peak of the pandemic.

We said goodbye to most of our first cohort of scholars at the end of the summer term; Jess, Beth, Clara, Alex, and Hamish all moved on to pastures new with our very best wishes for their continued music-making. Fraser has continued as a choral scholar into the 2022-3 academic year, and in October we were pleased to appoint Lilyella, Eve, Leo, and Moog as scholars for this year. They have all carried out their duties so far with great care and dedication to our musical life at St Oswald’s, and have helped the scholarship scheme feel well and truly established as a part of that.

Other musical highlights of 2022 included a joint Evensong with Durham High School for Girls’ Chamber Choir, in May, and a Come & Sing Choral Evensong in June marking RSCM Music Sunday, including Stainer’s Magnificat and Nunc Dimittis in B flat as well as movements from his *Crucifixion*. We celebrated the anniversary of the accession of Her Majesty Queen Elizabeth II in February with Vaughan William’s anthem *O taste and see*, composed for her coronation, and special service of Choral Evensong sung by the choral scholars. The choir also sprang back into action a week early in September after her death, singing Purcell’s *Thou knowest, Lord*, from his funeral music for Queen Mary – I was very grateful to the choir for the flexibility and dedication they showed to mark this important occasion, which they indeed bring to all the music we prepare for our services.

Safeguarding Report

Safeguarding and **Health & Safety** appear on every PCC agenda.

The Parish Safeguarding Advisor, Gill Aubrey, will report to the meeting.

Fabric report 2021

In January 2021, the Treasurer was asked to carry out a desktop insurance survey by Ecclesiastical Insurance. After much searching around we were able to gather together the information required and she took part in an online meeting to show all the documents they required. We are very grateful to Fenella for all the work she put into this exercise as both churchwardens learnt a great deal about where these documents were, for future reference. The exercise did point out some deficiencies and we will be completing an updated fire risk assessment using Ecclesiastical’s form. We have bought some more Smartwater liquid and refreshed and re-registered our coverage of the remaining lead roof and other materials attractive to thieves.

PARISH SAFEGUARDING POLICY

The following policy was agreed at the Parochial Church Council (PCC) meeting held in March 2019 and by the Annual Parochial Church Meeting in October 2020.

In accordance with the Church of England Safeguarding Policy our church is committed to:

- Promoting a safer environment and culture.
- Safely recruiting and supporting all those with any responsibility related to children, young people and vulnerable adults within the church.
- Responding promptly to every safeguarding concern or allegation.
- Caring pastorally for victims/survivors of abuse and other affected persons.
- Caring pastorally for those who are the subject of concerns or allegations of abuse and other affected persons.
- Responding to those that may pose a present risk to others.

The Parish will:

- Create a safe and caring place for all.
- Have a named Parish Safeguarding Officer (PSO) to work with the incumbent and the PCC to implement policy and procedures.
- Safely recruit, train and support all those with any responsibility for children, young people and adults to have the confidence and skills to recognise and respond to abuse.
- Ensure that there is appropriate insurance cover for all activities involving children and adults undertaken in the name of the parish.
- Display in church premises and on the Parish website the details of who to contact if there are safeguarding concerns or support needs.
- Listen to and take seriously all those who disclose abuse.
- Take steps to protect children and adults when a safeguarding concern of any kind arises, following House of Bishops guidance, including notifying the Diocesan Safeguarding Adviser (DSA) and statutory agencies immediately.
- Offer support to victims/survivors of abuse regardless of the type of abuse, when or where it occurred.
- Care for and monitor any member of the church community who may pose a risk to children and adults whilst maintaining appropriate confidentiality and the safety of all parties.
- Ensure that health and safety policy, procedures and risk assessments are in place and that these are reviewed annually.
- Review the implementation of the Safeguarding Policy, Procedures and Practices at least annually.

Each person who works within this church community will agree to abide by this policy and the guidelines established by this church. This church appoints Gill Aubrey as the Parish Safeguarding Officer.

PSO Gill Aubrey 01388 665783.

Incumbent Peter Kashouris 0191 374 1681 email: pzkashouris@gmail.com

**The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham -
Registered Charity Number 1196296**

**Independent Examiner's report on the accounts for the year ended 31st December
2022**

This report on the accounts of the PCC for the year ended 31 December 2022, which are set out on the attached pages, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 1997 and section 145 of the Charities Act 2011.

Respective Responsibilities of Trustees and Examiner

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 2011 Act and in carrying out my examination that I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of this Report


My examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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.

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 accounts to be reached.

(Signed) 

Name ANDREW PETER FRENCH

Address 49 ARLIST GATE
HIGH SHINCLEFE DURHAM

Date 14 March

2023

The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham - Registered Charity Number 1196296

General Account Summary of Receipts and Payments for Year Ending 31st December 2022

Receipts	Notes	2022	2021
Incoming receipts from donors			
Planned giving	01	43,135 ✓	32,092 ✓
Collections/donations	02	2,852 ✓	2,604 ✓
Grants	03	7,785 ✓	16,435 ✓
Institute income		18,056 ✓	11,837 ✓
Other activities	04	<u>7,189</u> ✓	<u>5,847</u> ✓
Total receipts		79,007 ✓	68,815 ✓

Payments

Ministry	05	14,231 ✓	37,418
Other activities	06	14,545 ✓	15,452
Music	07	11,966 ✓	7,771
Institute costs		30,358 ✓	9,766
Other costs	08	<u>10,978</u> ✓	<u>9,118</u>
Total payments		82,078 ✓	79,525

Balance 01/01	14,131 ✓	24,840 ✓
Surplus/(Deficit) for year	(3,071)	(10,710) ✓
Balance 31/12	11,060 ✓	14,131 ✓

Totals may not add/balance exactly due to rounding.

**The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham -
Registered Charity Number 1196296**

General Account Receipts for Year Ending 31st December 2022 – Breakdown

		2022	2021
1.1	Standing orders	29392 ✓	28669
1.2	Envelopes	1110 ✓	1795
1.3	Other gift-aided donations, including yellow gift-aid envelopes	5155 ✓	1420
1.4	Gift-aid recovery	<u>7478</u> ✓	<u>208</u>
		43135 ✓	32092 ✓
2.1	Loose cash collections	581 ✓	1121
2.2	Sundry donations	2271 ✓	1477
2.3	Received from Social Committee upon final closure of Social Committee bank account (restricted)	<u>0</u>	<u>6</u>
		2852 ✓	2604 ✓
3.1	County Council	2667 ✓	16335
3.2	Listed Places of Worship Scheme	2327 ✓	0
3.3	Diocese of Durham – energy costs grant	2561 ✓	0
3.4	Ecclesiastical	130 ✓	0
3.5	Lord Crewe Charity	<u>100</u> ✓	<u>100</u>
		7785 ✓	16435 ✓
4.1	Magazine	604 ✓	885
4.2	Weddings/funerals/baptisms	3741 ✓	4415
4.3	Concerts/recitals in Church	570 ✓	360
4.4	Fundraising	486 ✓	187
4.5	Bank interest	58 ✓	0
4.6	Shincliffe contribution	<u>1721</u> ✓	<u>0</u>
		7189 ✓	5847 ✓

The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham -
Registered Charity Number 1196296

General Account Payments for Year Ending 31st December 2022 – **Breakdown**

	2022	2021
5.1 Regional church contributions, including Share	12371 ✓	34000
5.2 Missions and Charities	338 ✓	2538
5.3 Vicarage costs	438 ✓	79
5.4 Clergy working expenses	<u>1084</u> ✓	<u>801</u>
	14231 ✗	37418
6.1 Church running costs	11422 ✓	9832
6.2 Church maintenance	2614 ✓	4625
6.3 Support of church services	<u>509</u> ✓	<u>995</u>
	14545 ✗	15452
7.1 Organ playing and choir direction	7836 ✓	7416
7.2 Organ and piano tuning	619 ✓	0
7.3 Music purchases	300 ✓	355
7.4 Music scholars	<u>3211</u> ✓	<u>0</u>
	11966 ✗	7771
8.1 Administration	10900 ✓	9050
8.2 Bow Cemetery	<u>78</u> ✓	<u>68</u>
	10978 ✗	9118

General Account Notes

There has been some increase in planned giving by standing order.

Grants are variable from year to year. In 2020 and 2021 we received significant grants from the government, via Durham County Council, in recognition of loss of Institute income owing to Covid-19. In 2022, notable grants were from: (i) Durham County Council (the final Covid-19 related grant, in recognition of the effect on income of Omicron-related closures in December 2021); (ii) the Listed Places of Worship Scheme; and (iii) an energy support grant from the Diocese.

The recovery of income generated by the Institute is apparent. Income from King's Church was £10,150, and income from the hiring out of the Main Hall was £7,906.

The apparent reduction, in the General account, of the costs of ministry in 2022 (compared to 2021) is owing to the fact that £28,000/£40,000 of Parish Share was paid from the Combined Charities account (having been granted to the Combined Charities account by the Vicar and Churchwarden out of the Caldcleugh Bequest income account).

Charitable giving: remember that the bulk of our giving, which is co-ordinated by the Appeals Committee, raises thousands but that none of the money passes through the PCC's accounts. The amounts raised are sent directly to the charities concerned.

**The Parochial Church Council of the Ecclesiastical Parish of St
Oswald, Durham - Registered Charity Number 1196296**

Social Committee accounts for the year ended 31st December 2022

	2022	2021
Receipts	0	5
Payments	0	354*
Surplus/(deficit)	0	(349)

* to PCC General account, upon closure of the Social Committee's account, to be held as funds restricted to the use of the Social Committee. See page 11 of 11 for the PCC's restricted funds.

Balance sheet at 31st December

Current assets	0	0
Balance forward	0	349
Surplus/(deficit)	0	(349)
Balance at 31 st December	0	0

**The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham -
Registered Charity Number 1196296**

**Combined Charities Account Summary of Receipts and Payments for Year Ending 31st
December 2022**

<u>Receipts</u>		2022	2021
1	Grants from Vicar and Churchwarden charities		
	Caldcleugh income account	28000 ✓	0
	Ternent income account	6000 ✓	0
2	Distributions from the Cock Charities		
	Non-educational	110 ✓	0
	Educational	23 ✓	0
Total receipts		34133 ✓	0
<u>Payments</u>			
3.1	Parish Share	28000 ✓	6000
	Fees paid to Diocese	266 ✓	0
3.2	Missions and Charities (2022: Ashton and Cock distributions/Royal British Legion)	164 ✓	140
3.3	Ministry expenses (fees/travel/telephone/office supplies/hospitality)	624 ✓	0
4.1	Church cleaning	1008 ✓	0
4.2	Churchyard maintenance	288 ✓	0
	Church maintenance and repairs (2022: roof/boiler/floodlights/gutters/downpipes)	846 ✓	10543
4.3	Support of Church services - general (fees/albs/communion breads/purchases from Cathedral shop)	917 ✓	0
	Support of Church services - music (Cover organist/licences/sheet music)	489 ✓	0
5	Music scholars	1528 ✓	0
6	Institute costs (maintenance/repairs/cleaning)	2494 ✓	2988
7	Magazine printing costs	165 ✓	0
	Admin (CRB checks)	5 ✓	0
Total payments		36794 ✓	19671

Balance brought forward on 1 st January	11250 ✓	30921
Surplus/(Deficit) for year	(2661) ✓	(19671)
Balance carried forward on 31 st December	8589 ✓	11250

Totals may not add/balance exactly due to rounding.

Notes

The PCC did not have sufficient income into the General account to pay the whole of the Parish Share pledged to the Diocese in 2022 (£40,000).

Therefore, a total of £28,000 was granted by the Vicar and Churchwarden out of the Caldcleugh charity to contribute to the Parish Share.

No distributions were made from the Cock Charities in 2021, pending trustee checks. The distributions for 2021 were paid in 2022, together with the 2022 distributions, once the checks had been completed.

More expenses were paid out of the Combined Charities account than has been usual in the previous 2 years (2020 and 2021). The reason for this is that the builder working in the Institute requested payment of an interim invoice in July within a period of 2-3 days. We wished to accommodate him, though we were not obliged to do so. The Vicar and Churchwarden authorised a £6,000 grant from the Ternent charity into this Combined Charities account in order to cover the cost of the builder. However, as it was not possible to receive the grant within the requested payment period, we paid the builder out of the General account. Thereafter, we had to give the General account balance an opportunity to 'recover'. We therefore used the grant to pay for items which would normally be paid for out of the General account, such as, for example, Church cleaning, maintenance and repairs, support of Church services, Institute costs.

**The Parochial Church Council of the Ecclesiastical Parish of St
Oswald, Durham - Registered Charity Number 1196296**

The Rev. John Cock's Charities 2022

	2022	2021
Non-education (a/c 3395)		
Current assets (from dividends) held in Combined Charities account, brought forward 01/01	453	473
Receipts (BLK Charities UK Bond Fund A Inc)	110	0
Payments	4	20
Current assets at 31 st December	559	453

Capital fund at 31 st December	1340	1687
Education (a/c 3396)		
Current assets brought forward		
Combined Charities a/c	103	103
Receipts (BLK Charities UK Bond Fund A Inc)	23	0
Payments	0	0
Current assets at 31 st December	126	103

Capital fund at 31 st December	277	349

RESTRICTED

The Parochial Church Council of the Ecclesiastical Parish of St
Oswald, Durham - Registered Charity Number 1196296

Ashton Bequest funds 2022 (transferred to Adamson deposit
account in February 2019)

	2022	2021
Current assets brought forward in Combined Charities a/c 351	111	231
Distributions	(60)	(120)
Current assets in Combined Charities a/c at 31 st December	51	111
CCLA deposit account		
Brought forward	3137	3137
Interest	31	0
Deposit account at 31 st December	3168	3137

Interest accrued

January	0.12
February	0.28
March	0.65
April	1.11
May	1.42
June	1.99
July	2.30
August	2.59
September	3.65
October	4.41
November	5.36
December	6.74
	30.62

**The Parochial Church Council of the Ecclesiastical Parish of St
Oswald, Durham - Registered Charity Number 1196296**

Restricted funds	2022	2021
General account		
Ayton Trust	462	462
Choir Fund (robes)	2813	2813
Brian Shaw Fund ¹	0	55
Grants towards accessible loo	0	7700
Social Committee funds (following closure of Social Committee a/c	190	190
Donations for payment of music Scholars	0	1250
Organ Scholar Tuition Fund	(205)	(205)
TOTAL	3260	2265

Notes:

¹ Fund for the use of the Organist/Director of Music for developing music at St Oswald's.

Combined Charities account

Cock Charity 3395	559	453
Cock Charity 3396	126	103
Ashton	51	111
TOTAL	736	667

The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham

Registered Charity Number 1196296

Receipts and payments - financial statement for the year ended 31st December 2021 (for both General account and Combined Charities account)

	Unrestricted	Designated	Restricted	Endowment	Total 2022	Total 2021
	£	£	£	£	£	£
Receipts						
Planned giving by SO	29392				29392	28669
Collections at services	2852				2852	2916
Grants	41785		100		41795	16435
Other donations (including gift-aided)	6265				6265	2903
HMRC gift-aid recovery	7478				7478	208
Legacies					0	0
Investment income			133		133	0
Church activities	25236				25236	17684
Total receipts	112908		233		113141	68815
Payments						
Parish share	40000				40000	40000
Clergy/staffing	21048				21048	17346
Church running expenses/maintenance	22005		1305		23310	26418
Institute running expenses/maintenance	26312		7700		34012	12754
Giving and donations	438		64		502	2678
Total payments	109803		9069		118872	99196
Excess of receipts over payments	3105		(8836)		(5731)	(30831)
Cash at bank/in hand 01/01	12449		12932		25381	55761
Cash at bank/in hand 31/12	15653		3996		19649	25381

[Totals may not add/balance exactly owing to rounding.]

Receipts and payments – statement of assets and liabilities for the year ended 31st December 2022

	Unrestricted £	Designated £	Restricted £	Endowment £	Total 2022 £	Total 2021 £
Cash funds						
General Account	7800	-	3260	-	11060	14131
Combined Charities Account	7853	-	736		8589	11250
Ashton deposit account	-	-	3168	-	3168	3137
Other monetary assets						
Gift aid recoverable (estimate)	7000	-	-	-	7478	8000
Recoverable from LPoW (est.)	400	-	-	-	400	2327
DCC Omicron grant	-	-	-	-	-	2667
Investment assets						
Cock (non-educational)	-	-	-	1340	1340	1687
Cock (educational)	-	-	-	277	277	349
Assets retained for Church use	-	-	-	-	-	-
Liabilities						
Cheques still to be banked	833	-	-	-	833	2822

**The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham -
Registered Charity Number 1196296**

**Independent Examiner's report on the accounts for the year ended 31st December
2022**

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Respective Responsibilities of Trustees and Examiner

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 2011 Act and in carrying out my examination that I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of this Report

My examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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.

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 accounts to be reached.

(Signed) 

Name ANDREW PETER FRENCH

Address 49 ARLIST GATE
HIGH SHINCLEFE DURHAM

Date 14 March

2023

The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham - Registered Charity Number 1196296

General Account Summary of Receipts and Payments for Year Ending 31st December 2022

Receipts	Notes	2022	2021
Incoming receipts from donors			
Planned giving	01	43,135 ✓	32,092 ✓
Collections/donations	02	2,852 ✓	2,604 ✓
Grants	03	7,785 ✓	16,435 ✓
Institute income		18,056 ✓	11,837 ✓
Other activities	04	<u>7,189</u> ✓	<u>5,847</u> ✓
Total receipts		79,007 ✓	68,815 ✓

Payments

Ministry	05	14,231 ✓	37,418
Other activities	06	14,545 ✓	15,452
Music	07	11,966 ✓	7,771
Institute costs		30,358 ✓	9,766
Other costs	08	<u>10,978</u> ✓	<u>9,118</u>
Total payments		82,078 ✓	79,525

Balance 01/01	14,131 ✓	24,840 ✓
Surplus/(Deficit) for year	(3,071)	(10,710) ✓
Balance 31/12	11,060 ✓	14,131 ✓

Totals may not add/balance exactly due to rounding.

**The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham -
Registered Charity Number 1196296**

General Account Receipts for Year Ending 31st December 2022 – Breakdown

		2022	2021
1.1	Standing orders	29392 ✓	28669
1.2	Envelopes	1110 ✓	1795
1.3	Other gift-aided donations, including yellow gift-aid envelopes	5155 ✓	1420
1.4	Gift-aid recovery	<u>7478</u> ✓	<u>208</u>
		43135 ✓	32092 ✓
2.1	Loose cash collections	581 ✓	1121
2.2	Sundry donations	2271 ✓	1477
2.3	Received from Social Committee upon final closure of Social Committee bank account (restricted)	<u>0</u>	<u>6</u>
		2852 ✓	2604 ✓
3.1	County Council	2667 ✓	16335
3.2	Listed Places of Worship Scheme	2327 ✓	0
3.3	Diocese of Durham – energy costs grant	2561 ✓	0
3.4	Ecclesiastical	130 ✓	0
3.5	Lord Crewe Charity	<u>100</u> ✓	<u>100</u>
		7785 ✓	16435 ✓
4.1	Magazine	604 ✓	885
4.2	Weddings/funerals/baptisms	3741 ✓	4415
4.3	Concerts/recitals in Church	570 ✓	360
4.4	Fundraising	486 ✓	187
4.5	Bank interest	58 ✓	0
4.6	Shincliffe contribution	<u>1721</u> ✓	<u>0</u>
		7189 ✓	5847 ✓

The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham -
Registered Charity Number 1196296

General Account Payments for Year Ending 31st December 2022 – **Breakdown**

	2022	2021
5.1 Regional church contributions, including Share	12371 ✓	34000
5.2 Missions and Charities	338 ✓	2538
5.3 Vicarage costs	438 ✓	79
5.4 Clergy working expenses	<u>1084</u> ✓	<u>801</u>
	14231 ✗	37418
6.1 Church running costs	11422 ✓	9832
6.2 Church maintenance	2614 ✓	4625
6.3 Support of church services	<u>509</u> ✓	<u>995</u>
	14545 ✗	15452
7.1 Organ playing and choir direction	7836 ✓	7416
7.2 Organ and piano tuning	619 ✓	0
7.3 Music purchases	300 ✓	355
7.4 Music scholars	<u>3211</u> ✓	<u>0</u>
	11966 ✗	7771
8.1 Administration	10900 ✓	9050
8.2 Bow Cemetery	<u>78</u> ✓	<u>68</u>
	10978 ✗	9118

General Account Notes

There has been some increase in planned giving by standing order.

Grants are variable from year to year. In 2020 and 2021 we received significant grants from the government, via Durham County Council, in recognition of loss of Institute income owing to Covid-19. In 2022, notable grants were from: (i) Durham County Council (the final Covid-19 related grant, in recognition of the effect on income of Omicron-related closures in December 2021); (ii) the Listed Places of Worship Scheme; and (iii) an energy support grant from the Diocese.

The recovery of income generated by the Institute is apparent. Income from King's Church was £10,150, and income from the hiring out of the Main Hall was £7,906.

The apparent reduction, in the General account, of the costs of ministry in 2022 (compared to 2021) is owing to the fact that £28,000/£40,000 of Parish Share was paid from the Combined Charities account (having been granted to the Combined Charities account by the Vicar and Churchwarden out of the Caldcleugh Bequest income account).

Charitable giving: remember that the bulk of our giving, which is co-ordinated by the Appeals Committee, raises thousands but that none of the money passes through the PCC's accounts. The amounts raised are sent directly to the charities concerned.

**The Parochial Church Council of the Ecclesiastical Parish of St
Oswald, Durham - Registered Charity Number 1196296**

Social Committee accounts for the year ended 31st December 2022

	2022	2021
Receipts	0	5
Payments	0	354*
Surplus/(deficit)	0	(349)

* to PCC General account, upon closure of the Social Committee's account, to be held as funds restricted to the use of the Social Committee. See page 11 of 11 for the PCC's restricted funds.

Balance sheet at 31st December

Current assets	0	0
Balance forward	0	349
Surplus/(deficit)	0	(349)
Balance at 31 st December	0	0

**The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham -
Registered Charity Number 1196296**

**Combined Charities Account Summary of Receipts and Payments for Year Ending 31st
December 2022**

<u>Receipts</u>		2022	2021
1	Grants from Vicar and Churchwarden charities		
	Caldcleugh income account	28000 ✓	0
	Ternent income account	6000 ✓	0
2	Distributions from the Cock Charities		
	Non-educational	110 ✓	0
	Educational	23 ✓	0
Total receipts		34133 ✓	0
<u>Payments</u>			
3.1	Parish Share	28000 ✓	6000
	Fees paid to Diocese	266 ✓	0
3.2	Missions and Charities (2022: Ashton and Cock distributions/Royal British Legion)	164 ✓	140
3.3	Ministry expenses (fees/travel/telephone/office supplies/hospitality)	624 ✓	0
4.1	Church cleaning	1008 ✓	0
4.2	Churchyard maintenance	288 ✓	0
	Church maintenance and repairs (2022: roof/boiler/floodlights/gutters/downpipes)	846 ✓	10543
4.3	Support of Church services - general (fees/albs/communion breads/purchases from Cathedral shop)	917 ✓	0
	Support of Church services - music (Cover organist/licences/sheet music)	489 ✓	0
5	Music scholars	1528 ✓	0
6	Institute costs (maintenance/repairs/cleaning)	2494 ✓	2988
7	Magazine printing costs	165 ✓	0
	Admin (CRB checks)	5 ✓	0
Total payments		36794 ✓	19671

Balance brought forward on 1 st January	11250 ✓	30921
Surplus/(Deficit) for year	(2661) ✓	(19671)
Balance carried forward on 31 st December	8589 ✓	11250

Totals may not add/balance exactly due to rounding.

Notes

The PCC did not have sufficient income into the General account to pay the whole of the Parish Share pledged to the Diocese in 2022 (£40,000).

Therefore, a total of £28,000 was granted by the Vicar and Churchwarden out of the Caldcleugh charity to contribute to the Parish Share.

No distributions were made from the Cock Charities in 2021, pending trustee checks. The distributions for 2021 were paid in 2022, together with the 2022 distributions, once the checks had been completed.

More expenses were paid out of the Combined Charities account than has been usual in the previous 2 years (2020 and 2021). The reason for this is that the builder working in the Institute requested payment of an interim invoice in July within a period of 2-3 days. We wished to accommodate him, though we were not obliged to do so. The Vicar and Churchwarden authorised a £6,000 grant from the Ternent charity into this Combined Charities account in order to cover the cost of the builder. However, as it was not possible to receive the grant within the requested payment period, we paid the builder out of the General account. Thereafter, we had to give the General account balance an opportunity to 'recover'. We therefore used the grant to pay for items which would normally be paid for out of the General account, such as, for example, Church cleaning, maintenance and repairs, support of Church services, Institute costs.

**The Parochial Church Council of the Ecclesiastical Parish of St
Oswald, Durham - Registered Charity Number 1196296**

The Rev. John Cock's Charities 2022

	2022	2021
Non-education (a/c 3395)		
Current assets (from dividends) held in Combined Charities account, brought forward 01/01	453	473
Receipts (BLK Charities UK Bond Fund A Inc)	110	0
Payments	4	20
Current assets at 31 st December	559	453

Capital fund at 31 st December	1340	1687
Education (a/c 3396)		
Current assets brought forward		
Combined Charities a/c	103	103
Receipts (BLK Charities UK Bond Fund A Inc)	23	0
Payments	0	0
Current assets at 31 st December	126	103

Capital fund at 31 st December	277	349

RESTRICTED

The Parochial Church Council of the Ecclesiastical Parish of St
Oswald, Durham - Registered Charity Number 1196296

Ashton Bequest funds 2022 (transferred to Adamson deposit
account in February 2019)

	2022	2021
Current assets brought forward in Combined Charities a/c 351	111	231
Distributions	(60)	(120)
Current assets in Combined Charities a/c at 31 st December	51	111
CCLA deposit account		
Brought forward	3137	3137
Interest	31	0
Deposit account at 31 st December	3168	3137

Interest accrued

January	0.12
February	0.28
March	0.65
April	1.11
May	1.42
June	1.99
July	2.30
August	2.59
September	3.65
October	4.41
November	5.36
December	6.74
	30.62

**The Parochial Church Council of the Ecclesiastical Parish of St
Oswald, Durham - Registered Charity Number 1196296**

Restricted funds	2022	2021
General account		
Ayton Trust	462	462
Choir Fund (robes)	2813	2813
Brian Shaw Fund ¹	0	55
Grants towards accessible loo	0	7700
Social Committee funds (following closure of Social Committee a/c	190	190
Donations for payment of music Scholars	0	1250
Organ Scholar Tuition Fund	(205)	(205)
TOTAL	3260	2265

Notes:

¹ Fund for the use of the Organist/Director of Music for developing music at St Oswald's.

Combined Charities account

Cock Charity 3395	559	453
Cock Charity 3396	126	103
Ashton	51	111
TOTAL	736	667

The Parochial Church Council of the Ecclesiastical Parish of St Oswald, Durham

Registered Charity Number 1196296

Receipts and payments - financial statement for the year ended 31st December 2021 (for both General account and Combined Charities account)

	Unrestricted	Designated	Restricted	Endowment	Total 2022	Total 2021
	£	£	£	£	£	£
Receipts						
Planned giving by SO	29392				29392	28669
Collections at services	2852				2852	2916
Grants	41785		100		41795	16435
Other donations (including gift-aided)	6265				6265	2903
HMRC gift-aid recovery	7478				7478	208
Legacies					0	0
Investment income			133		133	0
Church activities	25236				25236	17684
Total receipts	112908		233		113141	68815
Payments						
Parish share	40000				40000	40000
Clergy/staffing	21048				21048	17346
Church running expenses/maintenance	22005		1305		23310	26418
Institute running expenses/maintenance	26312		7700		34012	12754
Giving and donations	438		64		502	2678
Total payments	109803		9069		118872	99196
Excess of receipts over payments	3105		(8836)		(5731)	(30831)
Cash at bank/in hand 01/01	12449		12932		25381	55761
Cash at bank/in hand 31/12	15653		3996		19649	25381

[Totals may not add/balance exactly owing to rounding.]

Receipts and payments – statement of assets and liabilities for the year ended 31st December 2022

	Unrestricted £	Designated £	Restricted £	Endowment £	Total 2022 £	Total 2021 £
Cash funds						
General Account	7800	-	3260	-	11060	14131
Combined Charities Account	7853	-	736		8589	11250
Ashton deposit account	-	-	3168	-	3168	3137
Other monetary assets						
Gift aid recoverable (estimate)	7000	-	-	-	7478	8000
Recoverable from LPoW (est.)	400	-	-	-	400	2327
DCC Omicron grant	-	-	-	-	-	2667
Investment assets						
Cock (non-educational)	-	-	-	1340	1340	1687
Cock (educational)	-	-	-	277	277	349
Assets retained for Church use	-	-	-	-	-	-
Liabilities						
Cheques still to be banked	833	-	-	-	833	2822