Charity registration number 1133078 (England and Wales)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBERT'S CHURCH, DARLINGTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBERT'S CHURCH, DARLINGTON

LEGAL AND ADMINISTRATIVE INFORMATION

Incumbents	Rev T J Harvey	
Associate Priest	Rev S Jay	
Pioneer Priest	Rev S Price	
Curate	Rev M Yasini	
Lay Reader	Mrs H Hopper	
PCC Members	Mrs S Graham	
	Mrs J Gilmore	
	Mr P Gilmore	
	Mrs V Head	
	Rev S Price	
	Rev T J Harvey	
	Mrs H E Hopper	
	Rev M Yasini	
	Mr P Benson	
	Ms N Chamanfar	
	Mr R Baker	(Appointed 1 September 2025)
	Dr S Fernando	(Appointed 25 May 2025)
	Mr G Richmond	(Appointed 25 May 2025)
	Mr J Dulston	(Appointed 25 May 2025)
Wardens	Mrs J Gilmore	
	Mrs S Graham	
Treasurer	Mr P Benson	
Charity number (England and Wales)	1133078	
Principal address	Market Place	
	Darlington	
	Co Durham	
	DL1 5QG	
Independent examiner	Deborah Fletcher-McVay FCA	
	Xeinadin	
	Trinity House	
	Trinity House, Thurston Road	
	Northallerton	
	North Yorkshire	
	DL6 2NA	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBERT'S CHURCH, DARLINGTON

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBERT'S CHURCH, DARLINGTON

PCC MEMBERS REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The PCC members present their annual report and financial statements for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Parochial Church Council's Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The objects are:
- To grow in our love for God in Christ
- To grow in love for each other in our Chistian community
- To reach out in compassion, service and evangelism.

The PCC members have paid due regard to guidance issued by the Charity Commission in deciding what activities the Parochial Church Council should undertake.

The PCC has the responsibility of co-operating with the incumbent in promoting this purpose. It also has maintenance responsibilities for St Cuthbert's Church.

Achievements and performance

A number of PCC and standing Committee strategy events were held through 2025 so as to implement St Cuthbert's mission of transforming lives, our Church building and reaching out to the people of Darlington and beyond, including the medium-term plan for worship and encounter with God during the opening doors project whilst our Church building is closed.

Reverend Rachel joined our team in autumn 2025 as our Missional for Youth & Chaplain at St Aiden's Church of England academy. Rachel is making a real difference, with school staff seeking faith and helping to set-up a worship area at the school.

Beyond regular PCC meetings, safeguarding implemented an inaugural PCC extra-ordinary meeting, totally focused upon this imperative, an exclusive agenda that will be repeated in 2026, and beyond.

In partnership with Holy Trinity Church, Darlington, the growth of children's, youth and families' activities, including "Messy Church", operates under leadership of our Children's and Families Worker. Initiatives for "Little Blessings" and "Free Baby and Toddler Group" add to the value of this work. Meanwhile, "S Club 11" and "Over 14's" continue to grow in attendance.

From the leadership of our Community Music Director, a new musical experience was initiated, the "Samba Band". This has been so successful, that through generous grants and private contribution, new drum kits have been purchased. The Band has even given public performances, attracting new interest in our Church based activities. A wonderful side issue is that the Band is providing a healing and encounter, active soul space with God!

Meanwhile, although two choirs of Gospel Choir and Soul Children Choir have been dis-banded, the 2025 initiative of "Sing and Shout" children's choir, is growing in attendance and strength.

With opening doors project due to commence in January 2026, a project manager has been appointed to liaise between St' Cuthbert's Church and the construction process involved in the project.

Moreover, the Church is actively involved in recruiting for permanent roles of Business Operations Manager and an Admin Assistant.

Following the successful 2024 implementation of our new service of monthly worship, the "Four", a strategic review has implemented further ideas to grow Christian encounter with God in this new, modern format of worship style.

Another course of Alpha was completed in 2025, with the highest attendance since implemented in 2023 at 15 people seeking deeper Christian relationship. This has led to growth in Small Bible Study Groups, with new leaders being appointed to lead new, growing membership. Small Group leadership meetings continue to support the growth of Small Groups at St' Cuthbert's and Holy Trinity Churches.

A Confirmation service was held in Holy Trinity, which included 27 candidates from the Darlington Deanery (16 from within Holy Trinity and St Cuthbert's congregations).

We also have two members of our joint congregations now attending Authorised Lay Minister of The Word course at Lindisfarne College of Theology, Durham. Two members also enrolled on Leadership courses to further complement our lay leadership strategy.

St Cuthbert's is taking part in Durham Diocesan initiative for the Darlington Deanery of developing maturity in Christ (mission, maturity and multiplication). Our autumn sermon series revolved around this initiative, bring our congregation into the process of being with Christ, becoming Christ-like, and doing the mission of Christ in our developing Christian discipleship.

In 2025 a new opportunity to encounter God was created jointly with Holy Trinity. The Connect Café alternates between the Church's, with new people mixing with our volunteers and existing congregation to meet, chat and the opportunity pray whilst in each-others company. We are confident of even more growth in 2026.

Congregation attendance at an average 82 during Autumn 2025, compared to 74 in 2024, confirms increased worship activity at Sunday Communion service. This comes with a growing diversity of ages, backgrounds and cultures. With this in mind, we have implemented opportunity for worship during services for those for whom English is only their second language, bringing all our congregation closer celebrating the beauty and diversity of our Church family.

All these activities and increasing attendance at services from a strong basis as St' Cuthbert's Church approaches the 2026 commencement of the "Opening Doors" project.

Opening Doors Project

This will be a challenging project for the Church, worship community and the town, but is an opportunity embraced by the PCC to achieve St' Cuthbert's Church stated objectives and activities.

Progress

We closed the church building after a fruitful Christmas season, with over 400 people coming to services on Christmas Eve & Christmas Day.

In January, the pews were removed. A payment to St Cuthbert's was agreed and received from the contractor. The organ console was relocated to the Chancel and the organ protected.

The Victorian radiators, as the property of St Cuthbert's, were sold in February to an agreed price.

Pinnacle Conservation set up their compounds both at the entrance gate and around the west and south sides of the church.

Our Project Manager started in January to liase between Pinnacle Construction and Church officials.

Monthly project review meetings have begun to take place with all construction, engineering, architects, surveyors and archaeology organisations associated with the project. The Project manager provides a written report update to the PCC on a monthly basis.

Publicity

We had a flurry of publicity in the autumn 2025 when we announced we were definitely closing our building – this included the Northern Echo, Tyne Tees & Look North TV and Radio Tees. Whilst some of the detail got 'lost in translation', the overwhelming impact was very positive and got the message out in a positive light.
In 2026 – we have had an article in Darlington's One magazine that technically goes to every household in the town, and some publicity around making small gift items from the pew cut offs. Photographs are taken and posted of the church without the pews on Facebook which reached a wide audience and portrayed the project in a very positive light. St Cuthbert's thanks our fundraising adviser (voluntary) who has made all the publicity above happen.

Marketing

The marketing plan was approved on 17th February to include posting content on all channels (Facebook/ Instagram, YouTube, Website, print/radio/tv media). Goals are to increase community engagement, gain new members/foster new interest in the church and increase donations.

Agreed actions include:

- To avoid publicising health and safety breaches, content will be pre-approved by Pinnacle.
- Video blogs (vlogs), 'stories,' posts will be posted regularly on socials
- Monthly bulletins will be added to the project page on the website
- Monthly newsletter articles will be written 'from the project manager's desk.'
- Traditional media will be updated when relevant for renovation news and fundraising information.

Finances

The Listed Places of Worship Scheme against which listed buildings could recover VAT costs on allowable building costs, closed earlier than the March 2026 timeline announced by the Government. This meant, that as we had not yet received any construction invoices against which we could claim back VAT, a potential £25K of funding was not available.

The project remains on schedule and within budget expectations. Asbestos was discovered but its removal was completed without delay.

Construction cost certifications and invoices are being settled by the Diocesan Durham Board of Finance (DBF). Additional funding was secured from Church of England funding. St Cuthbert's will provide funding from:

- Agreed disposal of investments as agreed with the Charity Commission in 2024, supported by the DBF.
- During 2025 we have received grant funding for the project via the support of various grant bodies. In accordance with statutory accounting practices for charities, some aspects of these grants are taken directly into restricted income to reflect the project's commencement and agreed entitlement to grant recognition and receipt.

Financial review

As of 31st December 2025, the unrestricted fund balance amounts to £104,072 (2024 - £90,625) and the restricted fund balance was £577,824 (2024 - £209,161).

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

The total income on unrestricted funds was £131,681 and unrestricted expenditure amounted to £118,234.

Expenditure includes £34,884 for the contribution to the Diocese which largely provides the stipends, pensions, training and housing for the Clergy. The overall increase in unrestricted funds before transfers was £13,447.

The total income on restricted funds was £551,802 and restricted expenditure amounted to £178,189, and losses on investments of £4,950. Unrestricted income included fundraising for the opening doors building project, fundraising events in Church Hall, the October pledge gift-day receipts, and other initiatives within for the Church building of 'pave the nave' and 'dedication'. In all, these initiatives contributed £34.8K to this project. £375,123 of the restricted income received relates to the opening doors building project which was ongoing at the year end.

It is the policy of the Parochial Church Council that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The PCC members consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Parochial Church Council's current activities while consideration is given to ways in which additional funds may be raised. Discounting the investment spend on North Aisle Roof repairs, this level of reserves has been maintained throughout the year.

Structure, governance and management

The powers and duties of PCCs are laid down by the Parochial Church Councils (Powers) Measure 1956, which defines the principal purpose, or function, of the PCC as "promoting in the parish the whole mission of the Church" - the constitution of a PCC is prescribed by Part 9 of the Church Representation Rules.

The Rules provide that the PCC's business between meetings of the PCC may be transacted by its Standing Committee; but the Standing Committee –

(a) may not discharge a duty of the PCC, and

(b) may not exercise a power of the PCC which is subject to the passing of a resolution by the PCC or compliance by the PCC with some other requirement.

Under the Charities Act 2011, the PCC is also a Charity and its members are Charity Trustees.

Members of the PCC are either ex-officio, elected by the Annual Parochial Church Meeting or co-opted between Annual Meetings.

The PCC members who served during the year and up to the date of signature of the financial statements were:

Mrs S Graham	
Miss H Simpson	(Resigned 25 May 2025)
Mrs J Gilmore	
Mr P Gilmore	
Mrs V Head	
Rev S Price	
Rev T J Harvey	
Mrs H E Hopper	
Rev M Yasini	
Ms E Paige	(Resigned 25 May 2025)
Rev S Jay	(Resigned 25 May 2025)
Mr K Nicholson	(Resigned 25 May 2025)
Mr P Benson	
Mr R Pennell	(Resigned 25 May 2025)
Ms N Chamanfar	
Mr R Baker	(Appointed 1 September 2025)
Dr S Fernando	(Appointed 25 May 2025)
Mr G Richmond	(Appointed 25 May 2025)
Mr J Dulston	(Appointed 25 May 2025)

The PCC operates through a Standing Committee, which can meet between full meetings of the PCC. It is the only committee required by law. It has power to transact the business of the PCC between meetings, subject to any directions given by the Church Council.

The Parish of St Cuthbert's Darlington is part of the Diocese of Durham within the Church of England. It is situated within the Deanery of Darlington and Auckland Archdeaconry.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBERT'S CHURCH, DARLINGTON

PCC MEMBERS REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The PCC members report was approved by the Board of PCC Members.

.....
Rev T J Harvey
PCC members

Date: 28/04/2026

.....
Mr P Benson
PCC members

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBERT'S CHURCH, DARLINGTON

INDEPENDENT EXAMINER'S REPORT

TO THE PCC MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBERT'S CHURCH, DARLINGTON

I report to the PCC members on my examination of the financial statements of The Parochial Church Council of The Ecclesiastical Parish of St Cuthbert's Church, Darlington (the Parochial Church Council) for the year ended 31 December 2025.

Responsibilities and basis of report

As the PCC members of the Parochial Church Council you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

Since the Parochial Church Council's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) *in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1* April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the Parochial Church Council as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Deborah Fletcher-McVay FCA
Xeinadin
Trinity House
Trinity House, Thurston Road
Northallerton
North Yorkshire
DL6 2NA
Date: 5/5/2026

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBERT'S CHURCH, DARLINGTON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	92,214	546,154	638,368	91,840	221,664	313,504
Charitable activities	3	37,441	-	37,441	37,041	-	37,041
Other trading activities	4	1,324	-	1,324	1,996	-	1,996
Investments	5	702	5,648	6,350	1,078	5,418	6,496
Total income		131,681	551,802	683,483	131,955	227,082	359,037
Expenditure on:							
Charitable activities	6	118,234	178,189	296,423	115,642	310,085	425,727
Total expenditure		118,234	178,189	296,423	115,642	310,085	425,727
Net gains/(losses) on investments	9	-	(4,950)	(4,950)	-	4,701	4,701
Net income/(expenditure) and movement in funds		13,447	368,663	382,110	16,313	(78,302)	(61,989)
Reconciliation of funds:							
Fund balances at 1 January 2025		90,625	209,161	299,786	74,312	287,463	361,775
Fund balances at 31 December 2025		104,072	577,824	681,896	90,625	209,161	299,786

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBERT'S CHURCH, DARLINGTON

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Investments	11		118,863		123,813
Current assets					
Debtors	12	56,019		6,215	
Cash at bank and in hand		523,144		314,880	
		579,163		321,095	
Creditors: amounts falling due within one year	13	(16,130)		(145,122)	
Net current assets			563,033		175,973
Total assets less current liabilities			681,896		299,786
The funds of the Parochial Church Council					
Restricted income funds	14		577,824		209,161
Unrestricted funds			104,072		90,625
			681,896		299,786

The financial statements were approved by the PCC members on 28/04/2026

Rev T J Harvey
PCC members

Mr P Benson
PCC members

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST CUTHBERT'S CHURCH, DARLINGTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information
The Parochial Church Council of The Ecclesiastical Parish of St Cuthbert's Church, Darlington is an unincorporated charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Parochial Church Council's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Parochial Church Council is a Public Benefit Entity as defined by FRS 102.

The Parochial Church Council has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements are prepared in sterling, which is the functional currency of the Parochial Church Council. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain fixed asset investments. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the PCC members have a reasonable expectation that the Parochial Church Council has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

1.4 Income

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

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

Grant income is recognised when receivable except when performance conditions have not yet been met.

Other trading activities income is recognised when receivable by the charity.

1 Accounting policies **(Continued)**

Investment income, in the form of investment interest, is recognised when receivable by the charity.

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Heritage assets

The Church and Church Hall are not included on the balance sheet of the charity as at 31 December 2025. Both buildings are unique in terms of religious and historical significance. As such a suitable cost or valuation is not available and such information cannot be obtained without undue cost or effort.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	92,214	546,154	638,368	86,840	221,664	308,504
Legacies	-	-	-	5,000	-	5,000
	92,214	546,154	638,368	91,840	221,664	313,504
Donations and gifts						
Planned giving	43,556	-	43,556	35,975	-	35,975
Income tax received through Gift Aid and VAT	25,135	-	25,135	31,288	-	31,288
Collections	17,644	-	17,644	8,055	-	8,055
Donations and services	5,879	-	5,879	11,522	-	11,522
Resourcing church fund	-	161,672	161,672	-	173,017	173,017
Grants for North Aisle roof repairs	-	-	-	-	39,000	39,000
Grant for restoration of sundial	-	-	-	-	9,647	9,647
Grant for Opening Doors project	-	375,123	375,123	-	-	-
Other Grants received	-	9,359	9,359	-	-	-
	92,214	546,154	638,368	86,840	221,664	308,504

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fees	13,995	18,390
Charitable rental income	23,446	18,651
	37,441	37,041

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	-	934
Sundry training income	1,324	1,062
Other trading activities	1,324	1,996

5 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	702	5,648	6,350	1,078	5,418	6,496

6 Expenditure on charitable activities

	2025 £	2024 £
Insurance	12,889	12,561
Church running expenses	21,967	26,055
Church maintenance	15,164	137,032
Sundry expenses	4,293	3,203
Church hall running expenses	11,068	15,981
Organist and choir	5,219	5,951
Diocesan Quota	34,884	33,228
Stationery and copier	1,784	1,265
Clergy expenses	2,737	2,679
Salaries and fees	8,708	2,096
Church Giving and Donations	2,883	567
Other project expenditure	12,285	15,093
SDF Project	157,998	167,927
	291,879	423,638
Support costs	4,544	2,089
	296,423	425,727
Analysis by fund		
Unrestricted funds	118,234	115,642
Restricted funds	178,189	310,085
	296,423	425,727

Support costs includes fees payable to the Independent Examiner of £4,275 (2024 - £1,989) for independent examination, accountancy and payroll fees.

7 PCC Members

During the year the following transactions were made with PCC members:

One of the members received remuneration totalling £2,667 (2024: £nil) as part of their employment with the charity during the year.

None of the PCC members (or any person connected with them) received any remuneration or benefits from the charity during the year in their capacity as trustees/PCC members.

There were no PCC members expenses incurred in the year (2024: £nil).

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Caretaker	1	1
Director of music	1	1
SDF Project	3	3
Total	5	5

Total employment costs in the year were £117,636 (2024: £100,380). This has split between charitable expenditure disclosed in Note 6, £101,552 of the total has been included in been included in SDF Project costs.

There were no employees whose annual remuneration was over £60,000.

There were no employees whose annual remuneration was more than £60,000.

9 Gains and losses on investments

	Restricted funds 2025 £	Restricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(4,950)	4,701

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Fixed asset investments

	Trust funds £
Cost or valuation	
At 1 January 2025	123,813
Valuation changes	(4,950)
At 31 December 2025	118,863
Carrying amount	
At 31 December 2025	118,863
At 31 December 2024	123,813

12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	29,590	6,215
Prepayments and accrued income	26,429	-
	56,019	6,215

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	16,130	145,122

Deferred income is recognised in relation to wedding deposits and grant income received in advance.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 December 2025 £
Chancel fund	6,322	-	-	-	-	6,322
Clergy fund	25,395	449	-	-	(645)	25,199
Wilson bequest fund	34,275	74	-	-	(106)	34,243
Church purposes fund	46,445	1,032	-	-	(1,485)	45,992
Church fabric fund	45,145	3,792	-	-	(2,714)	46,223
Organ fund	35,587	301	(1,080)	-	-	34,808
Clock fund	131	-	-	-	-	131
General fund	6,655	-	-	-	-	6,655
SDF Project	9,206	164,205	(157,998)	-	-	15,413
Lighting Project	-	6,826	(6,826)	-	-	-
Opening Doors Fund	-	375,123	(12,285)	-	-	362,838
	209,161	551,802	(178,189)	-	(4,950)	577,824

14 Restricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Chancel fund	6,322	-	-	-	-	6,322
Clergy fund	24,596	438	-	-	361	25,395
Wilson bequest fund	91,009	1,276	(60,000)	-	1,990	34,275
Church purposes fund	44,606	1,008	-	-	831	46,445
Church fabric fund	69,863	50,921	(82,158)	5,000	1,519	45,145
Organ fund	35,166	421	-	-	-	35,587
Clock fund	131	-	-	-	-	131
General fund	6,655	-	-	-	-	6,655
SDF Project	9,115	173,018	(167,927)	(5,000)	-	9,206
	287,463	227,082	(310,085)	-	4,701	209,161

The chancel fund is restricted for use on the insurance, repair and upkeep of the chancel.

The clergy fund is restricted for use on clergy expenses.

The Wilson bequest and Church fabric funds are restricted for use on the upkeep of the fabric of the church.

The church purposes fund is restricted for church expenses.

The organ fund is restricted for use on the repair and upkeep of the church organ.

The clock fund is restricted to expenditure on the repair and upkeep of the church clock.

The general fund is for any amounts received during the year which was for a specific purpose.

The SDF Project is restricted for income and expenditure on the development of the new resource church. This includes church staff employed by the Church for business development, administration assistant, children and families' activities, musical development, and missional chaplaincy worker. In addition, a project manager is contractually employed for the duration of the Opening Doors project.

These costs are funded by Durham's Diocesan Board of Finance. However, post Opening Doors, this resource church funding will be wound down, costs being phased across in 2028 to being fully funded by the church.

During 2025 we have received grant funding for the Opening Doors project via the support of various grant bodies. In accordance with statutory accounting practices for charities, some aspects of these grants are taken directly into restricted income to reflect the project's commencement and agreed entitlement to grant recognition and receipt.

The project involves a renovation to the infrastructure of the church, making it accessible to all, adding key amenities, installing a cafe area, replacing pews and relocating the front to the West End. Further details of the project and its progress during the year are included in the Trustees Report.

15 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Investments	-	118,863	118,863
Current assets/(liabilities)	104,072	458,961	563,033
	104,072	577,824	681,896

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Investments	-	123,813	123,813
Current assets/(liabilities)	90,625	85,348	175,973
	90,625	209,161	299,786

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).