

The Parochial Church Council of the Ecclesiastical Parish of Barnard Caste with Whorlton

Registered Charity 1130279

Financial Statements for the Year ended 31st December 2020

Statement of Assets and Liabilities

	£		£
Brought forward 01.01.2020	159,376.67	Resources used (2)	398,938.30
Realised gains	24.41	Realised losses	0
Unrealised appreciation	2,737.77	Unrealised depreciation	813.84
Incoming resources (1)	395,254.58	Balance carried forward 31.12.2020 (3)	157,641.29
Total	557,393.43	Total	557,393.43

Notes 1 See Analysis of Income and Expenditure

2 See Analysis of Income and Expenditure

3 Represented by		Note 4	£
Current Accounts			59,785.19
Petty Cash			54.53
CBF Deposit Account			25,298.16
NatWest Reserve Account			6.62
Invested assets			72,496.79
			157,641.29

4 Bank reconciliation at 31.12.20

	£
Balance at Natwest bank	7,019.04
Balance at Co-operative bank	42,428.88
Plus: Receivables due	13,266.72
Less: Payments accrued	0
Less: Payments not cleared	2,929.45
Balance at 31.12.2020	59,785.19

Approved by the Parochial Church Council on 10th February 2021 and signed on its behalf by:

The Revd Canon Alec Harding
Chairman of PCC

Joan Kemp-Ambler
Churchwarden

Robert Stenlake
Treasurer

The Parochial Church Council of the Ecclesiastical Parish of Barnard Caste with Whorlton

Financial Statements for the Year ended 31st December 2020

Balance Sheet as at 31 December 2020

		2020	2019
		£	£
Invested Assets	Children's fund CCLA COIF units	3,298.54	3,099
	Whorlton CAF units	12,181.51	12,995
	Permanent Endowment CCLA CBF units	20,122.62	18,823
	CCLA CBF Designated (ex-Church Cottage)	36,894.12	45,631
Current Assets	Current Account Natwest	7,019.04	16,562
	Current Account Co-operative	42,428.88	0
	Petty Cash Smuffies	5.00	5
	Petty Cash Flower Guild	39.53	8
	Petty Cash Wednesday Coffee	10.00	10
	Deposit Account CBF	25,298.16	45,210
	Natwest Reserve Deposit Account	6.62	11,642
	Year end amounts due to us	13,266.72	6,785
TOTAL ASSETS		160,570.74	160,771
LIABILITIES	Accounts payable	2,929.45	1,394
	Payments made but uncleared	0	0
NET ASSETS	(Total Assets – Liabilities)	157,641.29	159,377
BALANCE	Starting Balance	159,376.67	196,439
	Income less Expenditure	-3,683.72	-43,616
	Gains/(Losses) on investments	1,948.34	6,554
	Closing balance	157,641.29	159,377
ANALYSIS BY FUND			
Fund	Type	2020	2019
		£	£
Children's (inc Fun night)	Restricted	5,184.89	5,186
Clergy Travel	Restricted	0	0
Fabric	Restricted	14,367.17	14,343
Fabric (ex-Church Cottage)	Designated	41,894.12	40,631
Fabric (ex-General)	Designated	0	5,000
Godly Play	Restricted	285.62	28
Organ and Music	Restricted	727.57	2,591
Permanent Endowment	Endowment	20,122.62	18,823
PCC Reserves	Restricted	365.91	427
School Music (ex Church Cottage)	Designated	9,475.00	9,725
Smuffies	Restricted	1,030.92	1,013
Source to Sea	Restricted	118.00	118
Trinity	Restricted	720.64	431
Utilities	Restricted	0	0
Whorlton Church	Endowment	12,181.51	12,995
Whorlton Church	Restricted	2,324.03	2,080
Wifi and streaming	Restricted	119.95	0
Windows to the World	Restricted	11,732.84	1,228
Windows to the World (ex Ch Cott)	Designated	0	7,318
General	Unrestricted	36,990.50	37,441
TOTAL		157,641.29	159,377

The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton

Analysis of Income and Expenditure for the Period 1st January to 31st December 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOME and ENDOWMENTS						
Donations and legacies	90,504.13	0	11,975.00	0	102,479.13	94,100
Income from Charitable Activities	3,641.88	0	1,620.00	0	5,261.88	19,641
Other trading activities	1,303.00	0	0	0	1,303.00	1,273
Income from Investments	3,560.04	0	375.75	0	3,935.79	5,767
Other income	1,125.60	0	281,149.18	0	282,274.78	20,852
Total Income and Endowments	100,134.65	0	295,119.93	0	395,254.58	141,633
EXPENDITURE						
Costs of generating funds	2,711.11	0	0	0	2,711.11	5,510
Expenditure on charitable activities	84,045.13	250.00	3,916.01	0	88,211.14	90,240
Other expenditure	13,828.76	12,317.60	281,869.69	0	308,016.05	89,499
Total Expenditure	100,585.00	12,567.60	285,785.70	0	398,938.30	185,249
INCOME less EXPENDITURE	-450.35	-12,567.60	9,334.23	0	-3,683.72	-43,616
Transfers between Funds	0	0	0	0	0	0
Gains (losses) on sales of fixed assets	0	24.41	0	0	24.41	574
Gains (losses) on revaluation of fixed assets	0	1,238.89	199.11	485.93	1,923.93	5,980
NET MOVEMENT IN FUNDS	-450.35	-11,304.30	9,533.34	485.93	-1,735.38	-37,062
BALANCE b/f AT 1st JANUARY 2020	37,440.85	62,673.42	28,585.66	30,676.74	159,376.67	196,439
BALANCE c/f AT 31st DECEMBER 2020	36,990.50	51,369.12	38,119.00	31,162.67	157,641.29	159,377
The notes on subsequent pages form part of the accounts						

The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton

Financial Statements for the Year ended 31st December 2020

Movement in Funds during the Year

Fund	01/01/2020	Income	Expenditure	Revaluation	Transfer	31/12/2020
	£	£	£	£	£	£
Children's (including Fun night)	5,185.68	100.10	300.00	199.11		5,184.89
Clergy Travel	0	675.00	675.00			0
Dinners	0					0
Fabric	14,342.72	24.45				14,367.17
Flag (for new flags)	0					0
Godly Play (The Big Story)	27.85	400.00	142.23			285.62
Organ and Music	2,590.90	282.95	2,146.28			727.57
Permanent Endowment	18,822.85			1,299.77		20,122.62
PCC Reserves	426.89		60.98			365.91
Source to Sea	118.00					118.00
Smuffies	1,013.17	124.00	106.25			1,030.92
Trinity (for incumbent's use)	430.96	1,375.00	1,085.32			720.64
Utilities	0	545.00	545.00			0
WIFI and streaming	0	2,253.94	2,133.99			119.95
Whorlton Fabric	2,079.78	244.25				2,324.03
Whorlton Endowment	12,995.35			-813.84		12,181.51
Windows to the World (Restricted)	1,228.25	289,095.24	278,590.65			11,732.84
TOTAL RESTRICTED AND ENDOWMENT	59,262.40	295,119.93	285,785.70	685.04	0	69,281.67
Unrestricted Funds	37,440.85	100,134.65	100,585.00			36,990.50
Fabric ex Church Cottage (Designated)	40,630.82			1,263.30		41,894.12
Fabric ex General (Designated)	5,000.00		5,000			0
Projector project ex General (Designated)	0					0
School music (Designated)	9,725.00		250.00			9,475.00
Windows to the World (Designated)	7,317.60		7,317.60			0
TOTAL UNRESTRICTED AND DESIGNATED	100,114.27	100,134.65	113,152.60	1,263.30	0	88,359.62
TOTAL ALL FUNDS	159,376.67	395,254.58	398,938.30	1,948.34	0	157,641.29

Movement in Funds during the previous Year

Fund	01/01/2019	Income	Expenditure	Revaluation	Transfer	31/12/2019
	£	£	£	£	£	£
Children's (including Fun night)	4,847.25	101.72	233.86	470.57		5,185.68
Clergy Travel	0	448.00	448.00			0
Dinners	70.58		70.58			0
Fabric	17,387.55	6,345.17	9,390.00			14,342.72
Flag (for new flags)	7.75		7.75			0
Godly Play (The Big Story)	237.26		209.41			27.85
Organ and Music	3,525.36	1,317.63	2,252.09			2,590.90
Permanent Endowment	15,854.26			2,968.59		18,822.85
PCC Reserves	426.89					426.89
Projector project (Restricted)	2,935.90	4,052.00	6,987.90			0
School Music (Restricted)	0	365.36	365.36			0
Source to Sea	118.00					118.00
Smuffies	1,244.28	542.50	773.61			1,013.17
Trinity (for incumbent's use)	553.13	1,364.12	1,486.29			430.96
Utilities	0	850.00	850.00			0
Whorlton Fabric	1,728.95	350.83				2,079.78
Whorlton Endowment	11,437.12			1558.23		12,995.35
Windows to the World (Restricted)	9,961.80	17,982.85	26,716.40			1,228.25
TOTAL RESTRICTED AND ENDOWMENT	70,336.08	33,720.18	49,791.25	4,997.39	0	59,262.40
Unrestricted Funds	47,028.63	107,912.34	108,537.02		-8,963.10	37,440.85
Fabric ex Church Cottage (Designated)	79,073.91			1,556.91	-40,000.00	40,630.82
Fabric ex General (Designated)	0				5,000.00	5,000.00
Projector project ex General (Designated)	0		3,963.10		3,963.10	0
School music (Designated)	0		275.00		10,000.00	9,725.00
Windows to the World (Designated)	0		22,682.40		30,000.00	7,317.60
TOTAL UNRESTRICTED AND DESIGNATED	126,102.54	107,912.34	135,457.52	1,556.91	0	100,114.27
TOTAL ALL FUNDS	196,438.62	141,632.52	185,248.77	6,554.30	0	159,376.67

The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton								
Financial Statements for the Year ended 31st December 2020								
Analysis of Income and Endowments								
			Unrestricted	Designated	Restricted	Total	Total	
			Fund	Fund	Fund	2020	2019	
			£	£	£	£	£	
Donations and Legacies								
Planned Giving:	Bank giving		40,778.50			40,778.50		35,107
	Envelopes		5,393.57			5,393.57		11,297
	Total Planned Giving		46,172.07	0	0	46,172.07		46,404
Non-recurring donations	one-off donations		3,422.25		11,975.00	15,397.25		15,868
	Gift Day		20,392.64			20,392.64		0
Collections at Services	Barnard Castle		1,466.63			1,466.63		6,439
	Whorlton		379.27			379.27		975
	Funerals		3,317.40			3,317.40		8,261
	Weddings		0			0		0
	Baptisms		40.00			40.00		588
Other recurring donations	Wall safe and candles		622.05			622.05		1,861
Income Tax recovered	Gift Aid		14,247.40			14,247.40		11,258
	Small Donations		444.42			444.42		2,445
Legacies received						0		0
	Total		90,504.13	0	11,975.00	102,479.13		94,100
Income from Charitable Activities								
Fund raising	Bank Holidays Teas		0			0		1,661
	Book sales		0			0		165
	Easter lilies		0			0		505
	Wednesday Coffee		214.88			214.88		1,130
	Recitals and Concerts		0			0		1,276
	Christmas events		64.00			64.00		7,029
	Social events		0			0		52
	Other		254.00			254.00		468
	Total Fund Raising		532.88	0	0	532.88		12,287
Statutory Fees:	Weddings		787.00			787.00		188
	Funerals		2,272.00			2,272.00		4,089
Other Fees	Weddings/Funerals		0		1,496.00	1,496.00		2,080
	Total Fees		3,059.00	0	1,496.00	4,555.00		6,357
Other activities	Smuffies		0		124.00	124.00		543
	Flower Guild		50.00			50.00		455
	Other		0			0		0
	Total		3,641.88	0	1,620.00	5,261.88		19,641
Other Trading Activities								
Magazine	Magazine subscriptions		788.00			788.00		886
	Magazine advertising		500.00			500.00		290
Books	Books		15.00			15.00		97
	Total		1,303.00	0	0	1,303.00		1,273
Income from Investments								
Rents	Parish Hall		1,088.38			1,088.38		996
	Whorlton Village Hall		525.00			525.00		985
Investments	Whorlton Endowment				244.25	244.25		351
	Natwest deposit		14.33			14.33		76
	CBF deposit		56.29		36.36	92.65		369
	Permanent Endowment		564.81			564.81		548
	Children's				95.14	95.14		93
	CBF - ex Church Cottage		1,311.23			1,311.23		2,348
	Total		3,560.04	0	375.75	3,935.79		5,767
Other Income								
Grants received	Recurring		0			0		100
	One-off		1,125.60		281,149.18	282,274.78		20,428
Insurance recovery						0		324
Other income						0		0
	Total		1,125.60	0	281,149.18	282,274.78		20,852
TOTAL INCOME AND ENDOWMENTS			100,134.65	0	295,119.93	395,254.58		141,633

**The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton
Financial Statements for the Year ended 31st December 2020**

Analysis of Expenditure

		Unrestricted	Designated	Restricted	Total	Total
		Fund	Fund	Fund	2020	2019
		£	£	£	£	£
Costs of Generating Funds						
Fund raising	Easter Lilies	48.78			48.78	140
	Bank Holiday teas				0	0
	Social events				0	582
	Christmas				0	2,317
	Other fund raising	20.00			20.00	201
	Giving envelopes	69.87			70	0
	total fund raising costs	138.65	0	0	138.65	3,240
Magazine and Books	Magazine printing	2,497.96			2,497.96	2,175
	Magazine materials				0	0
	Books and publications				0	0
	total magazine and books	2,497.96	0	0	2,497.96	2,175
Advertising	Advertisements	74.50			74.50	95
	Total	2,711.11	0	0	2,711.11	5,510
Expenditure on Charitable Activities						
Mission Giving	Charitable giving	1,000.00			1,000.00	1,642
Parish Share	To Diocese	65,000.04			65,000.04	65,000
Pay and honoraria	Caretaker	2,888.19			2,888.19	2,798
	Organists	3,460.30	250.00	855.00	4,565.30	4,313
Clergy and Staff Expenses	clergy expenses	788.02		60.00	848.02	1,542
	Other clergy fees			615.00	615.00	358
	Fees funerals / weddings	235.00			235.00	475
	Water rates	658.89			658.89	440
	Telephone	840.00			840.00	630
	Clergy house repairs	112.47		307.53	420.00	291
	total clergy and staff expenses	2,634.38	0	982.53	3,616.91	3,736
Mission costs	Payment to Deanery	0			0	0
	Services: expenses	751.72		138.60	890.32	998
	Smuffies			106.25	106.25	619
	Children's work			442.23	442.23	435
	Books and publications	233.71		71.20	304.91	1,002
	Music and copyright			1,267.69	1,267.69	1,211
	Flower Guild	328.25			328.25	370
	Travel expenses	1.80		52.51	54.31	477
	Total Mission costs	1,315.48	0	2,078.48	3,393.96	5,112
Church Insurance	Insurance BC	5,775.02			5,775.02	5,709
	Insurance Whorlton	1,971.72			1,971.72	1,930
	Total Church Insurance	7,746.74	0	0	7,746.74	7,639
	Total	84,045.13	250.00	3,916.01	88,211.14	90,240

		Unrestricted	Designated	Restricted	Total	Total
		Fund	Fund	Fund	2020	2019
		£	£	£	£	£
Other Expenditure						
Church Running Costs	Maintenance: BC	1,030.06			1,030.06	4,447
	Maintenance: Whorlton	31.80			31.80	0
	Church equipment	62.48		1,016.52	1,079.00	23,494
	Church cleaning	190.37			190.37	0
	Whorlton Churchyard	0			0	1,386
	Organ maintenance			23.59	24	0
	Computing	637.10		1,335.96	1,973.06	471
	Office supplies	56.09			56.09	332
	Copying / printing costs	641.82		60.98	702.80	633
	banking costs	6.04			6	0
	Other costs	2,160.21		256.99	2,417.20	3,031
	Gifts and other payments	60.00		40.00	100.00	470
	Total Church Running costs	4,875.97	0.00	2,734.04	7,610.01	34,262
Utility Costs	Barnard Castle: gas	2,181.42		475.00	2,656.42	3,529
	Barnard Castle: electricity	1,492.17		70.00	1,562.17	1,704
	Whorlton: electricity	279.20			279.20	605
	Total Utility costs	3,952.79	0	545.00	4,497.79	5,838
Major Projects	Barnard Castle	5,000.00	12,317.60	278,590.65	295,908.25	49,399
	Whorlton	0	0	0	0	0
	Total major repair costs	5,000.00	12,317.60	278,590.65	295,908.25	49,399
	Total	13,828.76	12,317.60	281,869.69	308,016.05	89,499
TOTAL EXPENDITURE		100,585.00	12,567.60	285,785.70	398,938.30	185,249

Financial Statements for the Year Ended 31 December 2020

Independent Examiner's Report

I report to the members on my examination of the accounts of the PCC (registered charity 1130279) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Trust 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 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.

James Ferdinand, ACA, CTA

17 Woodside, Barnard Castle

Date:

The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton

Notes on the Financial Statements 2020

Overview: The 2020 pandemic had a dramatic impact on our regular sources of giving in the plate at services and through fund-raising. The generosity of the church community on our Gift Day in October replaced the lost income and provided additional monies to help us through the early months of 2021 while income will still be severely impacted. The National Lottery Heritage Fund grant aided building works were completed; the accounts include the costs incurred (£295,208) and the grants received (£278,275) for this project. The decision was taken to move our bank accounts from Natwest to the Co-operative Bank. The new bank accounts have dual online authorisation, which provides much increased security. Direct debit giving for donors has been made available through the national Parish Giving Scheme.

1. Basis of Statements. The Financial Statements of the PCC have been prepared under The Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with applicable accounting standards and the Statement of Recommended Practice for charities (SORP) FRS102.

The Financial Statements have been prepared using the accruals and prepayments method.

Investments included in the Financial Statements are shown at market (bid) value.

The accounts were subject to an independent examination. The Independent Examiner's Report is attached to the Financial Statements.

2. Bankers. The PCC's bankers were Natwest until 4th November 2020. On 5th November 2020, the PCC opened a current account with The Co-operative Bank. At 31st December 2020, both accounts were open but the Natwest account was closed on 21st January 2021. The switch has been made to obtain improved banking facilities and to provide enhanced security through dual authorisation of payments. The switch has been made as part of a Natwest incentivised scheme with a payment of £4,000 to the PCCs new account following the switch. The Natwest Business Reserve account which received voluntary giving by standing order will also be closed in 2021, with giving standing orders either amended to current account or to the Parish Giving direct debit scheme operated by the Church of England nationally.
3. Deposit Account. The PCC also has a deposit account with CCLA Investment Management Limited's CBF Church of England Deposit Fund.
4. Property. The PCC owns the Parish Hall, Newgate and Whorlton Village Hall. These assets are not included in the Financial Statements. Both the halls are leased in return for fixed rental income.

Approximate property valuations are Parish Hall (£185,000) and Whorlton Village Hall (£145,000). These valuations are unchanged from 31st December 2009 and were confirmed as reasonable as at 31st December 2015 by Simon Nixon of Addisons. It is considered that these valuations will not have changed materially.

The Parish Hall is leased to the Parish Hall Association (registered charity no.1103536) on a 30 year lease from 2004. From December 2019 the rent increased from £965.60pa to £1,088.32pa in accordance with the lease formula quinquennial rent increase.

The hall houses a large mural painting by Douglas Pittuck, which is the subject of a conservation / restoration project. The PCC has no current or future financial commitments in respect of the mural nor any commitment regarding the future of the mural.

Whorlton Village Hall was leased to the Whorlton Village Community Association, with a new 21 year lease effected from 1st August 2019 and initial rent of £525.00pa. The lease provides for a formula based review of rent every 5 years, with the first review under the new lease due in 2024.

5. Invested Assets. Invested Assets are included in the Balance Sheet at current value (bid price). These assets are:

183.50 units, value £3,298.54 (2019:£3,099.43) in the CCLA COIF Investment Fund Income Units in respect of the Children's

fund. Income is restricted for use in connection with work with children.

984.15 units, value £20,122.62 (2019: £18,822.85) in the CCLA CBF Church of England Investment Fund Income Shares. This is a Permanent Endowment with income being available for general purposes (unrestricted).

8,171.121 units, value £12,181.51 (2019: £12,995.35) in the IFSLCAF UK Equity Fund B Income Fund. This is a permanent endowment, with income for the benefit of Whorlton Church fabric. The endowment arises from the former Whorlton Church Restoration Fund.

21,811.48 units, value £36,894.12 at 31st December 2020 £ (2019: £35,655.23) in the CCLA CBF Church of England Fixed Interest Securities Fund income shares. During the year, 6,102.40 units were sold to realise £10,000.00 (31/12/19 value: £9,975.59) to provide funding for short term cash flow needs and, if necessary, to replace income lost due to the pandemic. This investment arises from the proceeds of the sale of Church Cottage in December 2015.

6. Petty Cash. Petty Cash is held by the Wednesday Coffee team, the Flower Guild, Smuffies (for subscriptions) and Smuffies (for its selected charity). Monies are regularly banked to the current account. Records of petty cash transactions for the Flower Guild, Smuffies and Smuffies (Charity) are maintained in cash books. For Wednesday Coffee, a £10 float is carried forward from week to week, with other takings being banked.
7. Policy for Reserves. The policy is to hold unrestricted reserves (to include any Gift Aid tax due but not yet claimed and/or received) of approximately 3 months expenditure (from general funds) to provide for uneven cash flow and for minor but necessary unbudgeted expenditure. Reserves at this level are currently held.
8. Policy for Pay to Employees. Pay is reviewed annually in April, with a minimum rate of payment of the Living Wage Foundation's Living Wage.
9. Pay, Employees and Pensions. The PCC employs a part-time caretaker for 6 hours per week for church cleaning and other general duties, with additional hours, as agreed, paid at an hourly rate.

The PCC also employs a part-time Director of Music, who is contracted to play the organ at specified services in Barnard Castle.

Employee costs were:

Gross pay to employees	£7,453 (2019: £7,111)
Employer National Insurance costs	-
Employer Pension contributions	-
Total	£7,453 (2019: £7,111)

There were no pension arrangements for employees and no employees qualified for Automatic Enrolment (as pay is below threshold). No employees opted in to a pension arrangement.

The payroll is managed by Susan Peat on behalf of the PCC.

Organists play for services at Whorlton on a "by agreement" basis with no contractual remuneration. In 2020, an honorarium of £60 was given to Jean Tallentire (included elsewhere in the accounts as a gift).

For weddings and funerals, the organist is remunerated by onward payment of the organist fee received for the service. The Director of Music has first refusal but is not obliged to play at such services. The PCC acts as paying agent and these fees are not therefore included in the 2020 financial statements.

10. PCC remuneration. PCC members receive no remuneration.
11. Payments to Connected Persons. None.
12. Contracts with Central and Local Government. The PCC has no contracts with Central or Local Government.
13. Grants from Central and Local Government. Grants totalling £42,865.94 were claimed from the Listed Places of Worship Grant Scheme. This Scheme enables listed places of worship to claim grants equal to the amount of VAT paid on certain specific works relating to the maintenance of the church. The grants were in respect of St Mary's, Barnard Castle.

£250.00 was received from Barnard Castle Town Council towards the cost of wifi.
14. Other Grants received.
 - a. Trinity College, Cambridge gave £1,375.00 to replenish the Restricted Fund available to the incumbent to meet expenses which might not otherwise be incurred or might not be reimbursed by the PCC.
 - b. Grants totalling £226,209.80 were received from the National Lottery Heritage Fund in respect of the Windows to the World conservation and activity programme.
 - c. Grants from the Friends of St Mary's (FOSMS) totalling £1,525.60 were received towards the tower clock contract, the sound system and wifi.
 - d. £603.94 was received from the Diocese as a micro-grant towards the cost of wifi and live streaming.
 - e. £100.00 was received from the Lord Crewe Fund towards work with the elderly.
15. Legacies. None in the year.
16. Parish Share. The Parish Share offered to the Diocese and paid in 2020 was £65,000.04 (2019: £65,000.04). For 2021, the PCC has offered to increase the Parish Share to £66,500.
17. Major Expenditure 2020. Secure private wifi and equipment to enable streaming of services and events directly from St Mary's Barnard Castle (£1,336). Major building works as part of the Windows to the World project (£248,377), Heritage and Community Engagement as part of the Windows to the World and managed by Project Partners DigVentures Limited (£45,803).
18. Financial Commitments for 2021. Windows to the World. Retention due to main contractor £5,463 and Heritage / Community Engagement (DigVentures) £54,917, totalling £60,380. £47,700 and £910 will be recovered as grants from the National Lottery Heritage Fund and the Listed Places of Worship Grant Scheme respectively.
19. Mission and Charity Donations. The PCC donated £1,000 to USPG for specific projects. The PCC has also agreed that up to 50% of plate collections at funerals may be donated to charity.

In addition, the Smuffies toddler group raised £128.90 for its 2020 chosen charity, CHUF.

20. Receivable amounts as at 31st December 2020

Due to PCC by	Amount £
National Lottery Heritage Fund	10,983.00
Listed Places of Worship Grant Scheme	1,272.40
Magazine advertising	145.00
Christmas advertising (share of cost due from other churches)	70.00
Gift Aid (HMRC)	266.91
Whorlton Village Hall rent	525.00
Interest from CBF deposit account	4.41
Total	13,266.72

21. Photocopier. The PCC rents a photocopier on a maintenance contract with Mastercopy.
22. Governance Fees. No costs have been incurred in the Independent Examination of the Accounts or in other Governance.
23. Gift Aid. 93% of Planned Giving (bank giving and weekly envelopes) was Gift Aided in 2020. The other 7.3% relates to non-taxpayers but part of this is eligible under the Small Donations Gift Aid Scheme. In respect of the Small Donations Gift Aid Scheme, the PCC claims separately for each of the two churches as Community Buildings.
24. Agency Monies. The PCC acts as collecting agents for certain connected parties and also where monies are raised for a specific charity at a service or event. These transactions are not included in the financial statements. The amounts are set out in the table below:

Agency	Amount received £	Amount paid out £
Smuffies charity fundraising (to CHUF)	257.80	257.80

25. Accounting records. Accounting records are maintained on MyFundAccounting software supplied by Data Developments. Gift Aid and Small Gift Aid data is recorded on Donations Co-ordinator V7.06 software supplied by Data Developments. This software is used to generate and electronically submit the Gift Aid and Small Gift Aid claims to HMRC. Data on MyFundAccounting is backed up by Data Developments. Donations Co-ordinator is backed up by the Treasurer at least weekly, with a security copy stored offsite. The PCC subscribes to technical support in respect of this software.
26. Review of Financial Controls. The PCC reviewed its financial controls during 2020 and agreed procedures to manage risks. The financial controls have been adopted as standing orders of the PCC.