

The Parochial Church Council of the Ecclesiastical Parish of Barnard Caste with Whorlton
Registered Charity 1130279

Financial Statements for the Year ended 31st December 2021

Statement of Assets and Liabilities

	£		£
Brought forward 01.01.2021	157,641.29	Resources used (2)	190,104.60
Unrealised appreciation	4,824.12	Unrealised depreciation	2,434.16
Incoming resources (1)	186,273.75	Balance carried forward 31.12.2021 (3)	156,200.40
Total	348,739.16	Total	348,739.16

Notes
 1 See Analysis of Income and Expenditure
 2 See Analysis of Income and Expenditure

3 Represented by	Current Accounts	Note 4	25,827.43
	Petty Cash		34.53
	CBF Deposit Account		25,298.16
	Co-operative Instant Access Account		30,105.66
	Invested assets		74,934.62
			156,200.40

4 Bank current account reconciliation at 31.12.2021	£
Balance at Co-operative bank	21,974.24
Plus: Receivables due	3,522.90
Plus: Receivables accrued	1,672.54
Less: Payments accrued	150.00
Less: Payments not cleared	1,192.25
Balance at 31.12.2021	25,827.43

Approved by the Parochial Church Council and signed on its behalf by:



The Revd Canon Alec Harding
 Chairman of PCC



Joan Kemp-Ambler
 Churchwarden

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

Financial Statements for the Year ended 31st December 2021

Balance Sheet as at 31 December 2021

		2021	2020
		£	£
Invested Assets	Children's fund	3,849.46	3,299
	Whorlton	13,609.19	12,182
	Permanent Endowment	23,016.01	20,123
	Designated (ex-Church Cottage)	34,459.96	36,894
Current Assets	Current Account Natwest	0	7,019
	Current Account Co-operative	21,974.24	42,429
	Petty Cash Smuffies	5.00	5
	Petty Cash Flower Guild	29.53	40
	Petty Cash Wednesday Coffee	0	10
	Deposit Account CBF	25,298.16	25,298
	Bank savings account	30,105.66	7
	Year end amounts due to us	5,195.44	13,267
TOTAL ASSETS		157,542.65	160,571
LIABILITIES	Accounts payable	1,342.25	2,929
NET ASSETS	(Total Assets – Liabilities)	156,200.40	157,641
BALANCE	Starting Balance	157,641.29	159,377
	Income less Expenditure	-3,878.72	-3,684
	Gains/(Losses) on investments	2,437.83	1,948
	Closing balance	156,200.40	157,641

ANALYSIS BY FUND

Fund	Type	2021	2020
		£	£
Children's (inc Fun night)	Restricted / Endowment	5,333.84	5,185
Churches Together	Restricted	0	0
Clergy Travel	Restricted	0	0
Elderly	Restricted	100.00	0
Fabric	Restricted	14,373.70	14,367
Fabric (ex-Church Cottage)	Designated	37,884.33	41,894
Fabric (ex-General)	Designated	0	0
Godly Play	Restricted	191.04	286
Major Works 2022/3	Restricted	3,610.00	0
Music Festival 2022	Restricted	500.00	0
Organ and Music	Restricted	23.86	728
Overseas Mission Giving	Restricted	0	0
Permanent Endowment	Endowment	23,016.01	20,123
PCC Reserves	Restricted	365.91	366
School Music (ex Church Cottage)	Designated	9,475.00	9,475
Smuffies	Restricted	959.41	1,031
Source to Sea	Restricted	118.00	118
Trinity	Restricted	891.43	721
Utilities	Restricted	0	0
Whorlton Church	Endowment	13,609.19	12,182
Whorlton Church	Restricted	1,655.41	2,324
Wifi and streaming	Restricted	0	120
Windows to the World	Restricted	8,360.75	11,733
Windows to the World (ex Ch Cott)	Designated	0	0
General	Unrestricted	35,732.52	36,991
TOTAL		156,200.40	157,641

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 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME and ENDOWMENTS						
Donations and legacies	76,908.44		5,275.00		82,183.44	102,479
Income from Charitable Activities	14,547.74		2,038.30		16,586.04	5,262
Other trading activities	1,487.71				1,487.71	1,303
Income from Investments	3,179.89		365.36		3,545.25	3,936
Other income	4,699.00		77,719.53		82,418.53	282,275
Total Income and Endowments	100,822.78	0	85,398.19	0	186,220.97	395,255
EXPENDITURE						
Costs of generating funds	4,071.13		149.97		4,221.10	2,711
Expenditure on charitable activities	85,057.24	1,081.76	3,691.98		89,830.98	88,211
Other expenditure	11,773.34	1,792.87	82,481.40		96,047.61	308,016
Total Expenditure	100,901.71	2,874.63	86,323.35	0	190,099.69	398,938
INCOME less EXPENDITURE	-78.93	-2,874.63	-925.16	0	-3,878.72	-3,684
Transfers between Funds	-1,179.05	1,299.00	-119.95		0	0
Gains (losses) on sales of fixed assets				47.87	47.87	24
Gains (losses) on revaluation of fixed assets				2,389.96	2,389.96	1,924
NET MOVEMENT IN FUNDS	-1,257.98	-1,575.63	-1,045.11	2,437.83	-1,440.89	-1,735
BALANCE b/f AT 1st JANUARY 2021	36,990.50	51,369.12	38,119.00	31,162.67	157,641.29	159,377
BALANCE c/f AT 31st DECEMBER 2021	35,732.52	49,793.49	37,073.89	33,600.50	156,200.40	157,641

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 2021

Movement in Funds during the Year

Fund	01/01/2021	Income	Expenditure	Revaluation	Transfer	31/12/2021
	£	£	£	£	£	£
Children's (including Fun night)	5,184.89	150.81	500.00	498.14		5,333.84
Churches Together	0	49.97	49.97			0
Clergy Travel	0	435.00	435.00			0
Elderly	0	100.00				100.00
Fabric	14,367.17	6.53				14,373.70
Godly Play (The Big Story)	285.62	1,150.00	1,244.58			191.04
Major works 2022/3	0	4,000.00	390.00			3,610.00
Music Festival 2022	0	500.00				500.00
Organ and Music	727.57	368.32	1,072.03			23.86
Overseas Mission Giving	0	125.00	125.00			0
Permanent Endowment	20,122.62			2,893.39		23,016.01
PCC Reserves	365.91					365.91
Source to Sea	118.00					118.00
Smuffies	1,030.92	760.60	832.11			959.41
Trinity (for incumbent's use)	720.64	1,375.00	1,204.21			891.43
Utilities	0	475.00	475.00			0
WIFI and streaming	119.95				-119.95	0
Whorlton Fabric	2,324.03	260.18	928.80			1,655.41
Whorlton Endowment	12,181.51		4.91	1432.59		13,609.19
Windows to the World (Restricted)	11,732.84	75,694.56	79,066.65			8,360.75
TOTAL RESTRICTED AND ENDOWMENT	69,281.67	85,450.97	86,328.26	4,824.12	-119.95	73,108.55
Unrestricted Funds	36,990.50	100,822.78	100,901.71		-1,179.05	35,732.52
Fabric ex Church Cottage (Designated)	41,894.12		1,575.63	-2,434.16		37,884.33
Fabric ex General (Designated)	0					0
Projector project ex General (Designated)	0					0
School music (Designated)	9,475.00					9,475.00
Windows to the World (Designated)	0		1,299.00		1,299.00	0
TOTAL UNRESTRICTED AND DESIGNATED	88,359.62	100,822.78	103,776.34	-2,434.16	119.95	83,091.85
TOTAL ALL FUNDS	157,641.29	186,273.75	190,104.60	2,389.96	0	156,200.40

Movement in Funds during the previous 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
Fabric	14,342.72	24.45				14,367.17
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
Smuffies	1,013	124.00	106.25			1,031
Trinity (for incumbent's use)	430.96	1,375.00	1,085			720.64
Utilities	0.00	545.00	545.00			0.00
WIFI and streaming	0.00	2,253.94	2,133.99			119.95
Whorlton Fabric	2,080	244.25				2,324
Whorlton Endowment	12,995.35			-814		12,181.51
Windows to the World (Restricted)	1,228.25	289,095	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		41,894.12
Fabric ex General (Designated)	5,000.00		5,000			0.00
Projector project ex General (Designated)	0					0.00
School music (Designated)	9,725		250.00			9,475
Windows to the World (Designated)	7,318		7,317.60			0.00
TOTAL UNRESTRICTED AND DESIGNATED	100,114	100,135	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

The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton
Financial Statements for the Year ended 31st December 2021

Analysis of Income and Endowments

		Unrestricted Fund	Designated Fund	Restricted Fund	Endowments	Total 2021	Total 2020
		£	£	£	£	£	£
Donations and Legacies							
Planned Giving:	Bank giving	43,808.78				43,808.78	40,779
	Envelopes	3,425.51				3,425.51	5,394
	Total Planned Giving	47,234.29	0	0	0	47,234.29	46,172
Non-recurring donations	one-off donations	2,899.32		5,250.00		8,149.32	15,397
	Gift Day	0				0	20,393
Collections at Services	Barnard Castle	2,423.38				2,423.38	1,467
	Whorlton	904.65				904.65	379
	Funerals	4,743.38				4,743.38	3,317
	Weddings	104.14				104.14	0
	Baptisms	1,536.49				1,536.49	40
Other recurring donations	Wall safe and candles	1,548.45				1,548.45	622
	card reader	1,761.27				1,761.27	0
Income Tax recovered	Gift Aid	11,585.56		25.00		11,610.56	14,247
	Small Donations	2,167.51				2,167.51	444
Legacies received		0				0	0
	Total	76,908.44	0	5,275.00	0	82,183.44	102,479
Income from Charitable Activities							
Fund raising	Bank Holidays Teas	0				0	0
	Book sales	473.02				473.02	0
	Easter lilies	450.00				450.00	0
	Wednesday Coffee	0				0	215
	Recitals and Concerts	1,659.19				1,659.19	0
	Christmas events	6,699.73				6,699.73	64
	Social events	0				0	0
	Other	516.20				516.20	254
	Total Fund Raising	9,798.14	0	0	0	9,798.14	533
Statutory Fees:	Weddings	854.00				854.00	787
	Funerals	2,438.00				2,438.00	2,272
Other Fees	Weddings/Funerals	0		1,278.00		1,278.00	1,496
	Total Fees	3,292.00	0	1,278.00	0	4,570.00	4,555
Other activities	Smuffies	0		760.30		760.30	124
	Flower Guild	1,457.60				1,457.60	50
	Other	0				0	0
	Total	14,547.74	0	2,038.30	0	16,586.04	5,262
Other Trading Activities							
Magazine	Magazine subscriptions	981.70				981.70	788
	Magazine advertising	450.00				450.00	500
Books	Books	56.01				56.01	15
	Total	1,487.71	0	0	0	1,487.71	1,303
Income from Investments							
Rents	Parish Hall	1,088.32				1,088.32	1,088
	Whorlton Village Hall	525.00				525.00	525
Investments	Whorlton Endowment			260.18		260.18	244
	Bank deposit	5.66				5.66	14
	CBF deposit	5.43		7.75		13.18	93
	Permanent Endowment	584.87				584.87	565
	Children's			97.43	52.78	150.21	95
	CBF - ex Church Cottage	970.61				970.61	1,311
	Total	3,179.89	0	365.36	52.78	3,598.03	3,936
Other Income							
Grants received	Recurring	200.00		100.00		300.00	0
	One-off	380.00		77,569.56		77,949.56	282,275
Insurance recovery		0				0	0
Other income		4119.00		49.97		4,168.97	0
	Total	4699.00	0	77,719.53	0	82,418.53	282,275
TOTAL INCOME AND ENDOWMENTS		100,822.78	0	85,398.19	52.78	186,273.75	395,255

The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton
Financial Statements for the Year ended 31st December 2021
Analysis of Expenditure

		Unrestricted Fund £	Designated Fund £	Restricted Fund £	Endowments £	Total 2021 £	Total 2020 £
Costs of Generating Funds							
Fund raising	Easter Lilies	207.79				207.79	49
	Bank Holiday teas					0	0
	Social events	30.88				30.88	0
	Christmas	1,369.64				1,369.64	0
	Other fund raising	20.00				20.00	20
	Giving envelopes					0	70
	total fund raising costs	1,628.31	0	0	0	1,628.31	139
Magazine and Books	Magazine printing	2,326.00				2,326.00	2,498
	Books and publications	0				0	0
	total magazine and books	2,326.00	0	0	0	2,326.00	2,498
Advertising	Advertisements	116.82		149.97		266.79	75
Total		4,071.13	0	149.97	0	4,221.10	2,711
Expenditure on Charitable Activities							
Mission Giving	Charitable giving	1,200.00		125.00		1,325.00	1,000
Parish Share	To Diocese	66,625.00				66,625.00	65,000
Pay and honoraria	Caretaker	2,956.86				2,956.86	2,888
	Organists	3,277.46	731.76	65.10		4,074.32	4,565
Clergy and Staff Expenses	clergy expenses	850.23		215.90		1,066.13	848
	Other clergy fees			304.10		304.10	615
	Fees funerals / weddings	293.00				293.00	235
	Water rates	583.72				583.72	659
	Telephone	840.00				840.00	840
	Clergy house repairs			200.00		200.00	420
	total clergy and staff expenses	2,566.95	0	720.00	0	3,286.95	3,617
Mission costs	Services: expenses	852.94	350.00	123.74		1,326.68	890
	Smuffies			832.11		832.11	106
	Children's work			1,167.73	4.91	1,172.64	442
	Books and publications	62.34		85.12		147.46	305
	Music and copyright			573.18		573.18	1,268
	Flower Guild	220.57				220.57	328
	Travel expenses	0				0	54
	Total Mission costs	1,135.85	350.00	2,781.88	4.91	4,272.64	3,394
Church Insurance	Insurance BC	5,527.44				5,527.44	5,775
	Insurance Whorlton	1,767.68				1,767.68	1,972
	Total Church Insurance	7,295.12	0	0	0	7,295.12	7,747
Total		85,057.24	1,081.76	3,691.98	4.91	89,835.89	88,211

		Unrestricted	Designated	Restricted	Endowments	Total	Total
		Fund	Fund	Fund		2020	2020
		£	£	£	£	£	£
Other Expenditure							
Church Running Costs	Maintenance: BC	1,370.71				1,370.71	1,030
	Maintenance: Whorlton	33.00				33.00	32
	Church equipment	745.13		81.29		826.42	1,079
	Church cleaning	88.57				88.57	190
	Organ maintenance	258.24		426.76		685.00	24
	Printing costs			58.00		58.00	
	Computing	450.00	493.87	524.58		1,468.45	1,973
	Office supplies	65.68		30.07		95.75	56
	Copying / printing costs	381.36				381.36	703
	banking costs	5.72				5.72	6
	Other costs	488.93		230.00		718.93	2,417
	Gifts and other payments					0	100
	Total Church Running costs	3,887.34	493.87	1,350.70	0	5,731.91	7,610
Utility Costs	Barnard Castle: gas	2,093.17		475.00		2,568.17	2,656
	Barnard Castle: electricity	1,700.81				1,700.81	1,562
	Whorlton: electricity	391.02				391.02	279
	Total Utility costs	4,185.00	0	475.00	0	4,660.00	4,498
Major Projects	Barnard Castle	3,701.00	1,299.00	79,726.90		84,726.90	295,908
	Whorlton			928.80		928.80	0
	Total major repair costs	3,701.00	1,299.00	80,655.70	0	85,655.70	295,908
Total		11,773.34	1,792.87	82,481.40	0	96,047.61	308,016
TOTAL EXPENDITURE		100,901.71	2,874.63	86,323.35	4.91	190,104.60	398,938

Financial Statements for the Year Ended 31 December 2021

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 2021.

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

Allen Sykes Limited, 17 Galgate, Barnard Castle

Date: 4 March 2022

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

Notes on the Financial Statements 2021

Overview: The pandemic had a significant impact on regular sources of giving in the plate at services and through fund-raising, particularly in the first half of the year. The National Lottery Heritage Fund grant aided project continued in 2021 with an amended activity programme. The Natwest bank accounts were closed in early 2021 and the £4,000 incentive payment to transfer elsewhere was received. The new bank accounts at Co-operative Bank have dual online authorisation, which provides much increased security.

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 was made to obtain improved banking facilities, to provide enhanced security through dual authorisation of payments and to benefit from a Natwest incentive scheme with a payment of £4,000 to the new account (included as Other Income).
3. Deposit Accounts. The PCC has an instant access savings account with the Co-operative Bank, accessed via the current account's dual authority portal. There is also 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 to £1,088.32pa in accordance with the lease formula quinquennial rent increase.

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. These are included in the Balance Sheet at current value (bid price):
 - a. Children's Fund. The CCLA COIF Investment Fund Income Units were sold in early 2021, with proceeds of £3,351.32, including a realised gain of £52.78. The proceeds were invested to purchase 164.60 units in the CCLA CBF Church of England Investment Fund Income Shares. The value at 31st December 2021 was £3,849.45. Income is restricted for use in connection with work with children.
 - b. Permanent Endowment. 984.15 units, value £23,016.12 (2020: £20,122.62 in the CCLA CBF Church of England Investment Fund Income Shares. The income is available for general purposes (unrestricted).

- c. St Mary's, Whorlton endowment. The IFSLCAF UK Equity Fund B Income Fund Units were sold in early 2021, with proceeds of £12,176.60 and a realised loss of £4.91. The proceeds were invested to purchase 581.92 units in the CCLA CBF Church of England Investment Fund Income Shares. The value at 31st December 2021 was £13,609.19. The income is restricted for the benefit of St Mary's, Whorlton fabric. The endowment arises from the former Whorlton Church Restoration Fund.
 - d. Designated Funds. 21,811.48 units, value £34,459.96 at 31st December 2021 (2020: £36,894.12) in the CCLA CBF Church of England Fixed Interest Securities Fund income shares. This investment arises from the proceeds of the sale of Church Cottage in December 2015.
6. Petty Cash. Petty Cash is held by the Flower Guild and by 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.
 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 to play the organ at specified services in Barnard Castle.

Employee costs were:

Gross pay to employees	£7,031.18 (2020: £7,453)
Employer National Insurance costs	-
Employer Pension contributions	-
Total	£7,031.18 (2020: £7,453)

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 at Whorlton on a "by agreement" basis. No payments were made in 2021.

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 2021 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 £3,441.02 were claimed from the Listed Places of Worship Grant Scheme. This Scheme makes 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.

Two grants, each of £100.00 (one for 2020 and one for 2021) were received from Durham County Council towards costs incurred by the PCC in respect of the churchyard at St Mary's, Barnard Castle.

14. Other Grants received.

- a. Trinity College, Cambridge granted £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 £67,916.00 were claimed from the National Lottery Heritage Fund in respect of the Windows to the World conservation and activity programme. Of this, £634.00 had not been received by the year end. Further expenditure of £2,106.00 has been incurred for which grant of £1,672.54 has been accrued and will be claimed in 2022.
- c. A grant of £500.00 was received from The Marwood Trust for costs incurred in respect of the community choir and orchestra as they work towards a music festival in 2022.
- d. Grants from the Friends of St Mary's (FOSMS) totalling £2,300 were received towards the cost of conservation of a stained glass window and the cost of the card reader.
- e. A grant of £745.00 was received from the Durham Diocesan Board of Finance towards the cost of restoring a stained glass window.
- f. £100.00 was received from the Lord Crewe Fund. The specific purpose for which the grant is to be used is work with the elderly.

15. Legacies. None.

16. Parish Share. The Parish Share offered to the Diocese and paid in 2020 was £66,625.00 (2020: £65,000.04). For 2022, the PCC has offered to increase the Parish Share to £68,291.00.

17. Major Expenditure 2021. Windows to the World project and restoration of a further stained glass window: £23,661.73. Heritage and Community Engagement as part of the Windows to the World and managed by Project Partners DigVentures Limited: £60,785.17.

18. Financial Commitments for 2022. Windows to the World: there is a commitment to spending of up to £11,500 (including VAT) to conclude this major project. Of this expenditure. 79.418% ie up to £9,133.07, is recoverable by way of grant from the National Lottery Heritage Fund.

19. Mission and Charity Donations. The PCC donated £1,325.00 to USPG for specific projects. The PCC has also agreed that up to 50% of plate collections at funerals may be donated to charity.

The Smuffies toddler group raised £for its 2021 chosen charity, Toilet Twinning.

20. Amounts due to / by the PCC as at 31st December 2021

	Due by PCC £	Due to PCC £
Income tax rebate		1.80
Magazine advertising		75.00
Funeral fees		142.00
Photocopier	149.96	
Charity Giving (Smuffies)	51.80	
Christmas advertising	252.00	
Christmas cards and advertising (share of cost due from others)		131.51

National Lottery Heritage Fund		634.00
Gift Aid (HMRC)		858.90
Banking 31/12/2021 (credited 4/01/2021)		802.21
Blanchland Choir payment		350.00
Whorlton Village Hall rent		525.00
Interest from CBF deposit account		2.48
Clergy expenses	154.14	
Utility costs	584.35	
Sub-total	1,192.25	3,522.90
Utility costs accrued	150.00	
National Lottery Heritage Fund accrued		1672.54
Total	1,342.25	5,195.44

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. 95% of regular giving was Gift Aided in 2021. The other 5 % 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 £	Expenses deducted £	Amount paid out £
Smuffies charity fundraising (to Toilet Twinning)	51.80	-	51.80
Children's Society	257.36	25.00	232.36
Christian Aid	140.00	-	140.00
Diocesan Fees for weddings and Funerals	7,346.00	-	7,346.00
Fees for verger, bellringers	616.00	-	616.00
Fees for Organist at weddings and funerals	1,070.00	-	1,070.00
Funeral charity monies	1,526.88	-	1,526.88
Other suspense	2752.14	-	2752.14

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 V7.08 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 Data Developments software.
26. Review of Financial Controls. The PCC reviewed its financial controls during 2021 and agreed procedures to manage risks. The financial controls have been adopted as standing orders of the PCC.