

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

Financial Statements for the Year ended 31<sup>st</sup> December 2022  
Statement of Assets and Liabilities

Brought forward 01.01.2022	£ 156,200.40	Resources used (2)	£ 127,309.91
Unrealised appreciation	0.00	Unrealised depreciation	9,406.72
Incoming resources (1)	<u>121,710.44</u>	Balance carried forward 31.12.2022 (3)	<u>141,194.21</u>
Total	<u>277,910.84</u>	Total	<u>277,910.84</u>

Notes

1 See Analysis of Income and Expenditure

2 See Analysis of Income and Expenditure

3 Represented by

Current Accounts	Note 4	20,158.29
Petty Cash		65.59
CBF Deposit Account		25,298.16
Co-operative Instant Access Account		30,144.27
Invested assets		<u>65,527.90</u>
		<u>141,194.21</u>

4 Bank current account reconciliation at 31.12.2022

	£
Balance at Co-operative bank	25,534.07
Plus: Receivables due	1,771.07
Less: Payments not cleared	<u>7,146.85</u>
Balance at 31.12.2022	<u>20,158.29</u>

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

The Revd Canon Alec Harding  
Chairman of PCC

Joan Kemp-Ambler  
Churchwarden

Balance Sheet as at 31<sup>st</sup> December 2022

		2022	2021
		£	£
Invested Assets	Children's fund	3,398.32	3,849
	Whorlton	12,014.26	13,609
	Permanent Endowment	20,318.66	23,016
	Designated (ex-Church Cottage)	29,796.66	34,460
Current Assets	Current Account Co-operative	25,534.07	21,974
	Petty Cash Smuffies	5.00	5
	Petty Cash Flower Guild	60.59	30
	Deposit Account CBF	25,298.16	25,298
	Bank savings account	30,144.27	30,106
	Year end amounts due to us	1,771.07	5,195
<b>TOTAL ASSETS</b>		<b>148,341.06</b>	<b>157,543</b>
<b>LIABILITIES</b>	Accounts payable	7,146.85	1,342
<b>NET ASSETS</b>	<b>(Total Assets – Liabilities)</b>	<b>141,194.21</b>	<b>156,200</b>
<b>BALANCE</b>	Starting Balance	156,200.40	157,641
	Income less Expenditure	-5,599.47	-3,879
	Gains/(Losses) on investments	-9,406.72	2,438
	<b>Closing balance</b>	<b>141,194.21</b>	<b>156,200</b>

**The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton**  
**Financial Statements for the Year ended 31st December 2022**

Fund	Movement in Funds during the Year				Movement in Funds during the Previous Year							
	01/01/2022	Income	Expenditure	Revaluation	Transfer	31/12/2022	01/01/2021	Income	Expenditure	Revaluation	Transfer	31/12/2021
	£	£	£	£	£	£	£	£	£	£	£	£
Children's (including Fun night)	5,333.84	116.32	10.25	-451.14		4,988.77	5,185	151	500	498		5,334
Churches Together	0.00					0.00	0	50	50			0
Clergy Travel	0.00	452.50	452.50			0.00	0	435	435			0
Elderly	100.00		100.00			0.00	0	100				100
Fabric	14,373.70	188.18				14,561.88	14,367	7				14,374
Godly Play (The Big Story)	191.04		75.63			115.41	286	1,150	1,245			191
BC Major works 2022/3	3,610.00				6,669.22	10,279.22	0	4,000	390			3,610
BC Windows to the World (Restricted)	8,360.75	6,558.46	8,249.99	-6,669.22		0.00	11,733	75,695	79,067			8,361
Music Festival 2022	500.00	3,035.00	3,185.00	-350.00		0.00	0	500				500
Organ and Church Music	23.86	1,352.00	821.99			553.87	728	368	1,072			24
Overseas Mission Giving	0.00					0.00	0	125	125			0
Permanent Endowment	23,016.01			-2,697.35		20,318.66	20,123			2,893		23,016
PCC Reserves	365.91					365.91	366					366
Source to Sea	118.00		118.00			0.00	118					118
Smuffies	959.41	563.78	588.96			934.23	1,031	761	832			959
Trinity (for incumbent's use)	891.43	1,375.00	1,965.00			301.43	721	1,375	1,204			891
Utilities	0.00	850.00	850.00			0.00	0	475	475			0
WiFi and streaming	0.00					0.00	120				-120	0
Windows for a King	0.00	7,676.56	1,200.00			6,476.56						1,655
Whorlton Fabric	1,655.41	357.60				2,013.01	2,324	260	929			13,609
Whorlton Endowment	13,609.19			-1,594.93		12,014.26	12,182		5	1,433		13,609
<b>TOTAL RESTRICTED AND ENDOWMENT</b>	<b>73,108.55</b>	<b>22,525.40</b>	<b>17,617.32</b>	<b>-4,743.42</b>	<b>-350.00</b>	<b>72,923.21</b>	<b>69,282</b>	<b>85,451</b>	<b>86,328</b>	<b>4,824</b>	<b>-120</b>	<b>73,109</b>
Unrestricted Funds	35,732.52	97,323.15	104,801.40	-4,622.78		23,631.49	36,991	100,823	100,902		-1,179	35,733
Fabric ex Church Cottage (Designated)	37,884.33		980.68	-4,663.30		32,240.35	41,894		1,576	-2,434		37,884
Community music (Designated)	0.00	1,861.89	488.51		-27.22	1,346.16	0					0
School music ex Church Cottage (Designated)	9,475.00		166.70			9,308.30	9,475					9,475
Windows to the World (Designated)	0.00		3,255.30		5,000.00	1,744.70	0		1,299		1,299	0
<b>TOTAL UNRESTRICTED AND DESIGNATED</b>	<b>83,091.85</b>	<b>99,185.04</b>	<b>109,692.59</b>	<b>-4,663.30</b>	<b>350.00</b>	<b>68,271.00</b>	<b>88,360</b>	<b>100,823</b>	<b>103,776</b>	<b>-2,434</b>	<b>120</b>	<b>83,092</b>
<b>TOTAL ALL FUNDS</b>	<b>156,200.40</b>	<b>121,710.44</b>	<b>127,309.91</b>	<b>-9,406.72</b>	<b>0.00</b>	<b>141,194.21</b>	<b>157,641</b>	<b>186,274</b>	<b>190,105</b>	<b>2,390</b>	<b>0</b>	<b>156,200</b>

**The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton**  
**Financial Statements for the Year ended 31st December 2022**  
**Analysis of Income and Expenditure for the Period 1st January to 31st December 2022**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2022 £	TOTAL 2021 £
<b>INCOME and ENDOWMENTS</b>						
Donations and legacies	77,200.04	0.00	8,426.56		85,626.60	82,183
Income from Charitable Activities	9,925.04	1,861.89	2,456.50		14,243.43	16,586
Other trading activities	996.80	0.00	0.00		996.80	1,488
Income from Investments	3,232.27	0.00	673.88		3,906.15	3,545
Other income	5,969.00	0.00	10,968.46		16,937.46	82,419
<b>Total Income and Endowments</b>	<b>97,323.15</b>	<b>1,861.89</b>	<b>22,525.40</b>	<b>0.00</b>	<b>121,710.44</b>	<b>186,221</b>
<b>EXPENDITURE</b>						
Costs of generating funds	3,716.93	0.00	1,034.57		4,751.50	4,221
Expenditure on charitable activities	85,680.19	1,290.53	4,625.88		91,596.60	89,831
Other expenditure	15,404.28	3,600.66	11,956.87		30,961.81	96,048
<b>Total Expenditure</b>	<b>104,801.40</b>	<b>4,891.19</b>	<b>17,617.32</b>	<b>0.00</b>	<b>127,309.91</b>	<b>190,100</b>
<b>INCOME less EXPENDITURE</b>	<b>-7,478.25</b>	<b>-3,029.30</b>	<b>4,908.08</b>	<b>0.00</b>	<b>-5,599.47</b>	<b>-3,879</b>
Transfers between Funds	350.00		-350.00		0.00	0
Gains (losses) on sales of fixed assets	0.00		0.00		0.00	48
Gains (losses) on revaluation of fixed assets		-4,663.30		-4,743.42	-9,406.72	2,390
<b>NET MOVEMENT IN FUNDS</b>	<b>-7,128.25</b>	<b>-7,692.60</b>	<b>4,558.08</b>	<b>-4,743.42</b>	<b>-15,006.19</b>	<b>-1,441</b>
<b>BALANCE b/f AT 1st JANUARY 2022</b>	<b>35,732.52</b>	<b>49,793.49</b>	<b>37,073.89</b>	<b>33,600.50</b>	<b>156,200.40</b>	<b>157,641</b>
<b>BALANCE c/f AT 31st DECEMBER 2022</b>	<b>28,604.27</b>	<b>42,100.89</b>	<b>41,631.97</b>	<b>28,857.08</b>	<b>141,194.21</b>	<b>156,200</b>

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 2022**  
**Analysis of Income and Endowments**

		Unrestricted Fund	Designated Fund	Restricted Fund	Total 2022	Total 2,021
		£	£	£	£	£
<b>Donations and Legacies</b>						
Planned Giving:	Bank giving	43,901.45			43,901.45	43,809
	Envelopes	1,571.34			1,571.34	3,426
	<b>Total Planned Giving</b>	<b>45,472.79</b>	<b>0</b>	<b>0</b>	<b>45,472.79</b>	<b>47,234</b>
Non-recurring donations	one-off donations	2,629.05		250.00	2,879.05	8,149
	Windows for a King	0.00		7,651.56	7,651.56	0
Collections at Services	Barnard Castle	3,809.95			3,809.95	2,423
	Whorlton	1,152.21			1,152.21	905
	Funerals	4,698.97			4,698.97	4,743
	Weddings	417.50			417.50	104
	Baptisms	1,734.83			1,734.83	1,536
Other recurring donations	Wall safe and candles	2,004.37			2,004.37	1,548
	Card reader	2,672.50			2,672.50	1,761
Income Tax recovered	Gift Aid	10,413.50		25.00	10,438.50	11,611
	Small Donations	2,194.37			2,194.37	2,168
Legacies received		0.00		500.00	500.00	0
	<b>Total</b>	<b>77,200.04</b>	<b>0.00</b>	<b>8,426.56</b>	<b>85,626.60</b>	<b>82,183</b>
<b>Income from Charitable Activities</b>						
Fund raising	Book sales	447.73			447.73	473
	Easter lilies	495.00			495.00	450
	Recitals and Concerts	728.81	1,861.89	70	2,660.70	1,659
	Christmas events	26.80			26.80	6,700
	Social events	393.30			393.30	0
	Other	1,320.40			1,320.40	516
	<b>Total Fund Raising</b>	<b>3,412.04</b>	<b>1,861.89</b>	<b>70.00</b>	<b>5,343.93</b>	<b>9,798</b>
Statutory Fees:	Weddings	2,792.00			2,792.00	854
	Funerals	2,182.00			2,182.00	2,438
Other Fees	Weddings/Funerals	0.00		1,834.50	1,834.50	1,278
	<b>Total Fees</b>	<b>4,974.00</b>	<b>0.00</b>	<b>1,834.50</b>	<b>6,808.50</b>	<b>4,570</b>
Other activities	Smuffies	0.00		552.00	552.00	760
	Flower Guild	1,539.00			1,539.00	1,458
	<b>Total</b>	<b>9,925.04</b>	<b>1,861.89</b>	<b>2,456.50</b>	<b>14,243.43</b>	<b>16,586</b>
<b>Other Trading Activities</b>						
Magazine	Magazine subscriptions	946.80			946.80	982
	Magazine advertising	50.00			50.00	450
Books	Books	0.00			0.00	56
	<b>Total</b>	<b>996.80</b>	<b>0.00</b>	<b>0.00</b>	<b>996.80</b>	<b>1,488</b>
<b>Income from Investments</b>						
Rents	Parish Hall	1,088.32			1,088.32	1,088
	Whorlton Village Hall	525.00			525.00	525
Investments	Bank deposit	38.61			38.61	6
	CBF deposit	116.20		215.14	331.34	13
	Permanent Endowment	604.77			604.77	585
	CBF - ex Church Cottage	859.37			859.37	971
	Children's Fund	0.00		101.14	101.14	150
	Whorlton Endowment	0.00		357.60	357.60	260
	<b>Total</b>	<b>3,232.27</b>	<b>0.00</b>	<b>673.88</b>	<b>3,906.15</b>	<b>3,598</b>
<b>Other Income</b>						
Grants received	Recurring	100.00			100.00	300
	One-off	5,629.00		10,968.46	16,597.46	77,950
Other income		240.00			240.00	4,169
	<b>Total</b>	<b>5,969.00</b>	<b>0.00</b>	<b>10,968.46</b>	<b>16,937.46</b>	<b>82,419</b>
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>97,323.15</b>	<b>1,861.89</b>	<b>22,525.40</b>	<b>121,710.44</b>	<b>186,274</b>

**The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton**  
**Financial Statements for the Year ended 31st December 2022**  
**Analysis of Expenditure**

		Unrestricted	Designated	Restricted	Total	Total
		Fund	Fund	Fund	2022	2021
		£	£	£	£	£
<b>Costs of Generating Funds</b>						
Fund raising	Easter Lilies	175.00			175.00	208
	Social events	163.18		310.00	473.18	31
	Christmas				0.00	1,370
	Other fund raising	688.85		606.57	1,295.42	20
	Giving envelopes	23.78			24	0
	<b>total fund raising costs</b>	<b>1,050.81</b>	<b>0.00</b>	<b>917</b>	<b>1,967.38</b>	<b>1,628</b>
Magazine and Books	Magazine printing	2,442.32			2,442.32	2,326
	Books and publications	177.00		118.00	295.00	0
	<b>total magazine and books</b>	<b>2,619.32</b>	<b>0.00</b>	<b>118.00</b>	<b>2,737.32</b>	<b>2,326</b>
Advertising	Advertisements	46.80			46.80	267
<b>Total</b>		<b>3,716.93</b>	<b>0.00</b>	<b>1,034.57</b>	<b>4,751.50</b>	<b>4,221</b>
<b>Expenditure on Charitable Activities</b>						
Mission Giving	Charitable giving	0.00			0.00	1,325
Parish Share	To Diocese	68,291.04			68,291.04	66,625
Pay and honoraria	Caretaker	2,035.08			2,035.08	2,957
	Organists	3,288.00	912.28		4,200.28	4,074
Clergy and Staff Expenses	clergy expenses	1,303.21		461.17	1,764.38	1,066
	Other clergy fees			115.64	115.64	304
	Other mileage	81.00	145.80		226.80	
	Fees funerals / weddings				0.00	293
	Water rates	590.53			590.53	584
	Telephone	840.00			840.00	840
	Clergy house repairs	93.80		24.00	117.80	200
	<b>total clergy and staff expenses</b>	<b>2,908.54</b>	<b>145.80</b>	<b>600.81</b>	<b>3,655.15</b>	<b>3,287</b>
Mission costs	Services: expenses	865.53		172.82	1,038.35	1,327
	Smuffies			588.96	588.96	832
	Children's work			85.88	85.88	1,173
	Books and publications	7.02		297.99	305.01	147
	Music and copyright		232.45	2,879.42	3,111.87	573
	Flower Guild	525.24			525.24	221
	<b>Total Mission costs</b>	<b>1,397.79</b>	<b>232.45</b>	<b>4,025.07</b>	<b>5,655.31</b>	<b>4,273</b>
Church Insurance	Insurance BC	5,771.55			5,771.55	5,527
	Insurance Whorlton	1,988.19			1,988.19	1,768
	<b>Total Church Insurance</b>	<b>7,759.74</b>	<b>0.00</b>	<b>0.00</b>	<b>7,759.74</b>	<b>7,295</b>
<b>Total</b>		<b>85,680.19</b>	<b>1,290.53</b>	<b>4,625.88</b>	<b>91,596.60</b>	<b>89,836</b>

**The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton**  
**Financial Statements for the Year ended 31st December 2022**  
**Analysis of Expenditure ctd**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 2022 £	Total 2,021 £
<b>Other Expenditure</b>					
Church Running Costs					
Maintenance: BC	2,880.20			2,880.20	1,371
Maintenance: Whorlton	319.60			319.60	33
Church equipment	1,132.12		133.45	1,265.57	826
Church cleaning	103.58			103.58	89
Organ maintenance			330.00	330.00	685
Printing costs	126.95			126.95	58
Computing	1,082.61	345.36	621.29	2,049.26	1,468
Office supplies	197.30		32.00	229.30	96
Copying / printing costs	611.35			611.35	381
banking costs				0.00	6
Other costs	2,114.85		775.09	2,889.94	719
Gifts and other payments				0	0
<b>Total Church Running costs</b>	<b>8,568.56</b>	<b>345.36</b>	<b>1,891.83</b>	<b>10,805.75</b>	<b>5,732</b>
Utility Costs					
Barnard Castle: gas	3,591.64		850.00	4,441.64	2,568
Barnard Castle: electricity	2,463.03			2,463.03	1,701
Whorlton: electricity	781.05			781.05	391
<b>Total Utility costs</b>	<b>6,835.72</b>	<b>0.00</b>	<b>850.00</b>	<b>7,685.72</b>	<b>4,660</b>
Major Projects					
Barnard Castle		3,255.30	8,015.04	11,270.34	84,727
Windows for a King			1,200.00	1,200.00	
Whorlton				0.00	929
<b>Total major repair costs</b>	<b>0.00</b>	<b>3,255.30</b>	<b>9,215.04</b>	<b>12,470.34</b>	<b>85,656</b>
<b>Total</b>	<b>15,404.28</b>	<b>3,600.66</b>	<b>11,956.87</b>	<b>30,961.81</b>	<b>96,048</b>
<b>TOTAL EXPENDITURE</b>	<b>104,801.40</b>	<b>4,891.19</b>	<b>17,617.32</b>	<b>127,309.91</b>	<b>190,105</b>

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

### Notes on the Financial Statements 2022

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 are The Co-operative Bank.
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 31<sup>st</sup> December 2009 and were confirmed as reasonable as at 31<sup>st</sup> 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 1<sup>st</sup> 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 fund is invested in 164.60 units of CCLA CBF Church of England Investment Fund Income Shares. The value at 31<sup>st</sup> December 2022 was £3,398.32 (2021: £3849.45). Income is restricted for use in connection with work with children.
  - b. **Permanent Endowment.** The fund is invested in 984.15 units of CCLA CBF Church of England Investment Fund Income Shares. The value at 31<sup>st</sup> December 2022 was £20,318.66 (2021: £23,016.12). The income is available for general purposes (unrestricted).
  - c. **St Mary's, Whorlton endowment.** The fund is invested in 581.92 units of the CCLA CBF Church of England Investment Fund Income Shares. The value at 31<sup>st</sup> December 2022 was £12,014.26 (2021: £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.** The proceeds of the sale of Church Cottage in December 2015 are invested in 21,811.48 units of the CCLA CBF Church of England Fixed Interest Securities Fund Income Shares, value £29,796.66 at 31<sup>st</sup> December 2022 (2021: £34,459.96).
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, with a minimum rate of payment of the Living Wage Foundation's Living Wage.
9. Pay, Employees and Pensions. The PCC employed a part-time caretaker who resigned at the end of August 2022. The PCC employs a part-time Director of Music.

Employee costs were:

Gross pay to employees	£6,235.36 (2021: £7,031)
Employer National Insurance costs	-
Employer Pension contributions	-
Total	£6,235.36 (2021: £7,031)

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 2022.

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 therefore not included in the 2022 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 £392.00 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.  
A grant of £100.00 (2021 £100) was 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 were received in respect of the music festival in 2022: Durham County Council Communities Fund £250.00, Teesdale Action Partnership £950.00, Barnard Castle Rotary £500.00, County Durham Community Art Culture £1,335.00.
  - c. A grant from the Friends of St Mary's (FOSMS) of £546.00 was received towards the cost of maintenance of the Clock.
  - d. A grant of £100.00 was received from the Lord Crewe Fund.
  - e. A grant of £4,591.00 was received from Durham Diocesan Board of Finance in recognition of increased energy costs (but not restricted).
15. Community Music Festival. The excess of income over expenditure in respect of the Festival is held in a designated fund and is used to fund ongoing community music.
16. "Windows for a King". This project is run in partnership with the Northern Dales Richard III Group.
17. Legacies. There was one legacy of £500.00, from an organist who visited occasionally and was permitted to play the organ in Barnard Castle Organ and the legacy is restricted to its upkeep.



18. Parish Share. The Parish Share offered to the Diocese and paid in 2022 was £68,291.04 (2021: £66,625.00). For 2023, the PCC has offered to increase the Parish Share to £71,706.00.
19. Charity Giving. The Smuffies toddler group raised £256.50 for its 2022 chosen charity, Action for Children, the Christingle service raised £178.50 (net) for The Children’s Society and the Maundy Thursday meal raised £191.89 (net) for Christian Aid. A further £4,772.98 was raised for other charities from funeral plate collections and other giving for specific sponsored charities.
20. Photocopier. The PCC rents a photocopier on a maintenance contract with Mastercopy.
21. Governance Fees. No costs have been incurred in the Independent Examination of the Accounts or in other Governance.
22. Gift Aid. 96% of regular giving was Gift Aided in 2022. The other 4 % 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.
23. 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:

<b>Agency</b>	<b>Amount received</b> £	<b>Expenses deducted</b> £	<b>Amount paid out</b> £
Diocesan Fees for weddings and Funerals	9004.00	-	9,004.00
Fees for verger, bellringers	1,170.00	-	1,170.00
Fees for Organist at weddings and funerals	2,054.00	-	2,054.00
Funeral collections and other charity monies	5,483.89	84.02	5,399.87

24. 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 V7.09 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 manually backed up at least weekly, with a security copy stored offsite. The PCC subscribes to technical support in respect of Data Developments software.
25. 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.