

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 2025

Statement of Assets and Liabilities

	£		£
Brought forward 01.01.2025	147,754.44	Resources used (2)	129,384.13
Gain on sale	140.25		
Unrealised appreciation	493.10	Unrealised depreciation	1,599.83
Incoming resources (1)	<u>121,128.57</u>	Balance carried forward 31.12.2025 (3)	<u>138,532.40</u>
Total	<u>269,516.36</u>	Total	<u>269,516.36</u>

Notes

1 See Analysis of Income and Expenditure

2 See Analysis of Income and Expenditure

3 Represented by

Current Accounts

Note 4

32,948.14

Petty Cash

25.43

CBF Deposit Account

25,298.16

Co-operative Savings Account

22,184.11

Invested assets

58,076.56

138,532.40

4 Bank current account reconciliation at 31.12.2025

£

Balance at Co-operative bank

36,055.43

Plus: Receivables due

1,810.51

Less: Payments not cleared

3,768.06

Less: Accrued Expenditure

580.00

Less unresolved items

569.74

Balance at 31.12.2025

32,948.14

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 Castle with Whorlton

Registered Charity 1130279

Financial Statements for the Year ended 31<sup>st</sup> December 2025

Balance Sheet as at 31<sup>st</sup> December 2025

		2025	2024
		£	£
Invested Assets	Children's fund	3,653.84	3,806
	Whorlton	0.00	13,456
	Permanent Endowment	21,846.46	22,756
	Designated (ex-Church Cottage)	8,968.03	13,745
	Designated (BC Major works)	23,608.23	18,781
Current Assets	Co-operative Current Account	36,055.43	11,707
	Petty Cash Smuffies	5.00	5
	Petty Cash Flower Guild	20.43	9
	Deposit Account CBF	25,298.16	25,298
	Co-operative Savings Account	22,184.11	41,720
	Year end amounts due to us	1,810.51	1,460
<b>TOTAL ASSETS</b>		<b>143,450.20</b>	<b>152,742</b>
<b>LIABILITIES</b>	Paid in advance for 2025		902
	Unresolved items	569.74	
	Accrued for unknown electricity bill	580.00	
	Accounts payable	3,768.06	4,085
<b>NET ASSETS</b>	<b>(Total Assets – Liabilities)</b>	<b>138,532.40</b>	<b>147,754</b>
<b>BALANCE</b>	Starting Balance	147,754.44	157,463
	Income less Expenditure	-8,255.56	-11,557
	Gains/(Losses) on investments	-966.48	1,849
	<b>Closing balance</b>	<b>138,532.40</b>	<b>147,754.44</b>

**The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton  
Financial Statements for the Year ended 31st December 2025**

**Movement in Funds during the Year**

**Movement in Funds during the Previous Year**

Fund	01/01/2025	Income	Expenditure	Revaluation	Realised Gain	Transfer	31/12/2025	01/01/2024	Income	Expenditure	Revaluation	Transfer	31/12/2024
	£	£	£	£	£	£	£	£	£	£	£	£	£
Children's (including Fun night)	5,242.27	155.30	442.39	-152.16			4,803.02	5,222	162	227	85		5,242
Clergy Travel	0.00	530.00	530.00				0.00	0	405	405			0
Fabric	13,948.75	556.66					14,505.41	13,791	1,586	1,428			13,949
Godly Play (The Big Story)	23.97		23.97				0.00	46		22			24
BC Major works (Restricted)	6,000.00	6,678.42	405.00				12,273.42	10,479	12,213	16,692			6,000
Community Music Grant	629.35		629.35				0.00	0	1,500	871			629
Community Music (Restricted)	382.22	260.00	335.69				306.53	100	1,571	1,289			382
Organ and Church Music	603.87	702.00	137.00				1,168.87	542	754	692			604
Permanent Endowment	22,756.20			-909.74			21,846.46	22,247			509		22,756
Smuffies	695.81	612.65	586.95				721.51	866	426	597			696
Tower	854.71	379.25	4.79				1,229.17	0	943	88			855
Trinity (for incumbent's use)	433.25	1,375.00	1,432.08				376.17	929	572	1,068			433
Utilities	0.00	665.00	665.00				0.00	0	897	897			0
Windows for a King	0.00	0.00	0.00				0.00	23,216	6,784	30,000			0
Whorlton Fabric	3,040.23	2,342.06	16,219.59			13,093.63	2,256.33	2,567	6,844	6,371			3,040
Whorlton Endowment	13,455.56			-497.25	135.32	-13,093.63	0.00	13,154			301		13,456
<b>TOTAL RESTRICTED AND ENDOWMENT</b>	<b>68,066.19</b>	<b>14,256.34</b>	<b>21,411.81</b>	<b>-1,559.15</b>	<b>135.32</b>	<b>0.00</b>	<b>59,486.89</b>	<b>93,160</b>	<b>34,657</b>	<b>60,646</b>	<b>895</b>	<b>0</b>	<b>68,066</b>
Unrestricted Funds	25,781.40	103,934.92	104,414.84				25,301.48	21,407	98,261	103,083		9,196	25,781
Fabric ex Church Cottage (Designated)	19,968.97	1,000.00	825.50	223.32		-5,000.00	15,366.79	29,016			953	-10,000	19,969
Community music (Designated)	292.09	1,937.31	2,229.40				0.00	1,068	1,371	2,951		804	292
School music ex Church Cottage (Designated)	3,694.66		502.58				3,192.08	9,162		467		-5,000	3,695
BC Major works (Designated)	29,951.13			229.10	4.93	5,000.00	35,185.16	3,651	28,086	6,786		5,000	29,951
<b>TOTAL UNRESTRICTED AND DESIGNATED</b>	<b>79,688.25</b>	<b>106,872.23</b>	<b>107,972.32</b>	<b>452.42</b>	<b>4.93</b>	<b>0.00</b>	<b>79,045.51</b>	<b>64,303</b>	<b>127,718</b>	<b>113,286</b>	<b>953</b>	<b>0</b>	<b>79,688</b>
<b>TOTAL ALL FUNDS</b>	<b>147,754.44</b>	<b>121,128.57</b>	<b>129,384.13</b>	<b>-1,106.73</b>	<b>140.25</b>	<b>0.00</b>	<b>138,532.40</b>	<b>157,463</b>	<b>162,417</b>	<b>173,932</b>	<b>1,849</b>	<b>0</b>	<b>147,754</b>

**The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton**  
**Financial Statements for the Year ended 31st December 2025**  
**Analysis of Income and Expenditure for the Period 1st January to 31st December 2025**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2025 £	TOTAL 2024 £
<b>INCOME and ENDOWMENTS</b>						
Donations and legacies	74,976.06	50.00	1,293.25		76,319.31	115,901
Income from Charitable Activities	23,642.53	1,887.31	2,488.31		28,018.15	19,901
Income from Investments	4,789.82	0.00	972.17		5,761.99	5,485
Other income	526.51	1,000.00	9,502.61		11,029.12	21,088
<b>Total Income and Endowments</b>	<b>103,934.92</b>	<b>2,937.31</b>	<b>14,256.34</b>	<b>0.00</b>	<b>121,128.57</b>	<b>162,375</b>
<b>EXPENDITURE</b>						
Costs of generating funds	3,158.16	0.00	0.00		3,158.16	1,307
Expenditure on charitable activities	83,875.08	2,727.19	2,939.94		89,542.21	93,309
Other expenditure	17,381.60	830.29	18,471.87		36,683.76	79,316
<b>Total Expenditure</b>	<b>104,414.84</b>	<b>3,557.48</b>	<b>21,411.81</b>	<b>0.00</b>	<b>129,384.13</b>	<b>173,932</b>
<b>INCOME less EXPENDITURE</b>	<b>-479.92</b>	<b>-620.17</b>	<b>-7,155.47</b>	<b>0.00</b>	<b>-8,255.56</b>	<b>-11,557</b>
Transfers between Funds	0.00	0.00	13,093.63	-13,093.63	0.00	0
Gains (losses) on revaluation of fixed assets		452.42	0	-1,559.15	-1,106.73	1,849
Realised gains		4.93		135.32	140.25	
<b>NET MOVEMENT IN FUNDS</b>	<b>-479.92</b>	<b>-162.82</b>	<b>5,938.16</b>	<b>-14,517.46</b>	<b>-9,222.04</b>	<b>-9,708.39</b>
<b>BALANCE b/f AT 1st JANUARY 2025</b>	<b>30,754.18</b>	<b>51,368.23</b>	<b>25,614.27</b>	<b>40,017.76</b>	<b>147,754.44</b>	<b>157,463</b>
<b>BALANCE c/f AT 31st DECEMBER 2025</b>	<b>30,274.26</b>	<b>51,205.41</b>	<b>31,552.43</b>	<b>25,500.30</b>	<b>138,532.40</b>	<b>147,754</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 2025**

**Analysis of Income and Endowments**

		Unrestricted	Designated	Restricted	Total	Total
		Fund	Fund	Fund	2024	2024
		£	£	£	£	£
<b>Donations and Legacies</b>						
Planned Giving:	Bank giving	35,285.52			35,285.52	38,939
	Envelopes	1,501.60		50.00	1,551.60	1,464
	<b>Total Planned Giving</b>	<b>36,787.12</b>	<b>0.00</b>	<b>50.00</b>	<b>36,837.12</b>	<b>40,403</b>
Non-recurring donations	one-off donations	5,831.97	0.00	1,127.00	6,958.97	8,407
	Windows for a King	0.00		0.00	0.00	2,724
Collections at Services	Barnard Castle	4,859.40			4,859.40	4,194
	Whorlton	1,917.04			1,917.04	1,453
	Funerals	5,029.77			5,029.77	6,570
	Weddings	965.51			965.51	457
	Baptisms	968.37			968.37	1,578
Other recurring donations	Wall safe and candles	2,819.95			2,819.95	1,866
	Card reader	3,858.48			3,858.48	3,133
Income Tax recovered	Gift Aid	8,920.41	50.00	116.25	9,086.66	9,342
	Small Donations	3,018.04			3,018.04	2,691
Legacies received		0.00			0.00	33,086
	<b>Total</b>	<b>74,976.06</b>	<b>50.00</b>	<b>1,293.25</b>	<b>76,319.31</b>	<b>115,901</b>
<b>Income from Charitable Activities</b>						
Fund raising	Book sales	0.00			0.00	99
	Easter lilies	650.00			650.00	680
	Recitals and Concerts	1,541.40	1,887.31		3,428.71	1,816
	Venue fees	813.50		70.00	883.50	1,076
	Castle Players	593.00			593.00	1,214
	Christmas events	7,274.99			7,274.99	1,488
	Social events	578.14			578.14	871
	Other	3,599.50		208.81	3,808.31	2,766
	<b>Total Fund Raising</b>	<b>15,050.53</b>	<b>1,887.31</b>	<b>278.81</b>	<b>17,216.65</b>	<b>10,010</b>
Statutory Fees:	Weddings	2,693.00			2,693.00	2,445
	Funerals	3,024.00			3,024.00	3,459
Other Fees	Weddings/Funerals	897.00		1,827.00	2,724.00	1,651
	<b>Total Fees</b>	<b>6,614.00</b>	<b>0.00</b>	<b>1,827.00</b>	<b>8,441.00</b>	<b>7,555</b>
Other activities	Smuffies	0.00		382.50	382.50	386
	Flower Guild	1,978.00			1,978.00	1,950
	<b>Total</b>	<b>23,642.53</b>	<b>1,887.31</b>	<b>2,488.31</b>	<b>28,018.15</b>	<b>19,901</b>
<b>Income from Investments</b>						
Rents	Parish Hall	1,545.27			1,545.27	1,088
	Whorlton Village Hall	680.00			680.00	590
Investments	Co-operative Savings Account	419.37		45.00	464.37	627
	CBF deposit	445.61		636.36	1,081.97	1,278
	Permanent Endowment	821.16			821.16	618
	CBF - ex Church Cottage	878.41			878.41	816
	Children's Fund			105.75	105.75	103
	Whorlton Endowment			185.06	185.06	365
	<b>Total</b>	<b>4,789.82</b>	<b>0.00</b>	<b>972.17</b>	<b>5,761.99</b>	<b>5,485</b>
<b>Other Income</b>						
Grants received	Recurring	0.00			0.00	100
	One-off		1,000.00	2,103.00	3,103.00	19,285
Other income		427.51		7,399.61	7,827.12	775
Insurance Claim		99.00			99.00	928
	<b>Total</b>	<b>526.51</b>	<b>1,000.00</b>	<b>9,502.61</b>	<b>11,029.12</b>	<b>21,088</b>
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>103,934.92</b>	<b>2,937.31</b>	<b>14,256.34</b>	<b>121,128.57</b>	<b>162,375</b>

**The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton**  
**Financial Statements for the Year ended 31st December 2025**  
**Analysis of Expenditure**

		Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
<b>Costs of Generating Funds</b>						
Fund raising	Easter Lilies	156.00			156.00	182
	Social events	525.42			525.42	569
	Christmas	1,796.67			1,796.67	253
	Other fund raising	680.07			680.07	304
	<b>Total</b>	<b>3,158.16</b>	<b>0.00</b>	<b>0.00</b>	<b>3,158.16</b>	<b>1,307</b>
<b>Expenditure on Charitable Activities</b>						
Parish Share	To Diocese	65,000.00			65,000.00	71,706
Pay and honoraria	Organist	4,746.53	2,561.34	34.48	7,342.35	6,221
Clergy and Staff Expenses	clergy expenses	211.54		127.96	339.50	550
	Clergy travel	1158.06		567.89	1,725.95	1,300
	Other mileage	36.00			36.00	90
	Water rates	438.71			438.71	355
	Telephone	686.00			686.00	560
	Clergy house repairs	0.00		120.00	120.00	0
	<b>total clergy and staff expenses</b>	<b>2,530.31</b>	<b>0.00</b>	<b>815.85</b>	<b>3,346.16</b>	<b>2,855</b>
Mission costs	Services: expenses	1,163.70		295.72	1,459.42	473
	Smuffies			577.37	577.37	597
	Children's work		32.99	117.70	150.69	244
	Books and publications	484.04		316.05	800.09	101
	Music and copyright	488.05	132.86	782.77	1,403.68	1,877
	Flower Guild	353.27			353.27	392
	<b>Total Mission costs</b>	<b>2,489.06</b>	<b>165.85</b>	<b>2,089.61</b>	<b>4,744.52</b>	<b>3,684</b>
Church Insurance	Insurance BC	6,857.19			6,857.19	6,666
	Insurance Whorlton	2,251.99			2,251.99	2,176
	<b>Total Church Insurance</b>	<b>9,109.18</b>	<b>0.00</b>	<b>0.00</b>	<b>9,109.18</b>	<b>8,842</b>
<b>Total</b>		<b>83,875.08</b>	<b>2,727.19</b>	<b>2,939.94</b>	<b>89,542.21</b>	<b>93,309</b>

**The Parochial Church Council of the Ecclesiastical Parish of Barnard Castle with Whorlton**  
**Financial Statements for the Year ended 31st December 2025**  
**Analysis of Expenditure continued**

		Unrestricted	Designated	Restricted	Total	Total
		Fund	Fund	Fund	2025	2,024
		£	£	£	£	£
<b>Other Expenditure</b>						
Church Running Costs	Maintenance: BC	3,932.32	825.50		4,757.82	3,455
	Maintenance: Whorlton	130.55			130.55	866
	Church equipment	190.53		98.18	288.71	790
	Church cleaning	343.68			343.68	0
	Organ maintenance	0.00			0.00	756
	Printing costs	853.02			853.02	673
	Computing	1,438.02		196.68	1,634.70	1,465
	Office supplies	285.24			285.24	323
	Photocopier costs	1,011.16			1,011.16	1,059
	Other costs	91.60	4.79	607.42	703.81	725
	Gifts and other payments	455.68			455.68	174
<b>Total Church Running costs</b>		<b>8,731.80</b>	<b>830.29</b>	<b>902.28</b>	<b>10,464.37</b>	<b>10,287</b>
Utility Costs	Barnard Castle: gas	4,155.03		945.00	5,100.03	5,711
	Barnard Castle: electricity	2,975.61			2,975.61	3,290
	Whorlton: electricity	920.16			920.16	1,012
<b>Total Utility costs</b>		<b>8,050.80</b>	<b>0.00</b>	<b>945.00</b>	<b>8,995.80</b>	<b>10,013</b>
Major Projects	Barnard Castle	599.00		405.00	1,004.00	23,478
	Windows for a King				0.00	30,000
	Whorlton			16,219.59	16,219.59	5,539
<b>Total major repair costs</b>		<b>599.00</b>	<b>0.00</b>	<b>16,624.59</b>	<b>17,223.59</b>	<b>59,017</b>
<b>Total</b>		<b>17,381.60</b>	<b>830.29</b>	<b>18,471.87</b>	<b>36,683.76</b>	<b>79,316</b>
<b>TOTAL EXPENDITURE</b>		<b>104,414.84</b>	<b>3,557.48</b>	<b>21,411.81</b>	<b>129,384.13</b>	<b>173,932</b>

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

### Notes on the Financial Statements 2025

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. A revised 20 year lease is in preparation to enable the Hall Association to access grant funding. In the meantime the quinquennial rent increase due in December 2024 has been backdated.

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. The lease provides for a formula based review of rent every 3 years, the rent is currently £680 and the next review is due in 2028.

5. Invested Assets. During the year £13,500 was realised from the Fixed Interest Investment, in order to release the Whorlton Endowment for major drainage works. The Investment Fund Assets attributed to Whorlton Endowment were reassigned to the Major Works Designated Fund. All invested assets 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 2025 was £3,653.84 (2024: £3,806.00). Income is restricted for use in connection with work with children.
  - b. St Mary's Barnard Castle 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 2025 was £21,846.46 (2024: £22,756.20). The income is available for general purposes (unrestricted).
  - c. Major Works Designated Fund: The 581.92 units of the CCLA CBF Church of England Investment Fund Income Shares previously forming the Whorlton Endowment were reassigned to this fund during the year. The value at 31<sup>st</sup> December 2025 was £12,917.63 (2024: £13,455.56). The income is available for general purposes (unrestricted).
  - d. The proceeds of the sale of Church Cottage in December 2015 were invested in 21,811.48 units of the CCLA CBF Church of England Fixed Interest Securities Fund Income Shares. During the year 8,943,36 shares were sold, of which 8,674.15 represented the Whorlton Endowment and the remainder were from the Major Works Designated Fund. The value of the Fixed interest Securities Holding was £19,658.63 at 31<sup>st</sup> December 2025 (2024: £32,525.28).

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 employs a part-time Director of Music.

Employee costs were:

Gross pay to employees	£7,342.35 (2024: £6,221.41)
Employer National Insurance costs	-
Employer Pension contributions	-
Total	£7,342.35 (2024: £6,221.41)

During the year the employee qualified once for Automatic Enrolment. The setting up of pension arrangement was postponed for three months (as permitted by legislation). A pension scheme is in place with effect from 1 January 2026. No employees opted in to a pension arrangement.

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

Following a change to the Director of Music's employment contract, fees for weddings and funerals are now included in the remuneration.

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. None
14. Other Grants received.
  - a. Trinity College, Cambridge granted £1,375 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. A donation of £1000 was received from the Lord Crewe Fund.
  - c. The Friends of St Mary's gave £1,000 to the South Transept Project Fund.
  - d. The Diocese of Durham gave £2,103 towards the costs of the Whorlton Church drainage works.
  - e. The Northern Dales Richard III Group gave £5,000 to the South Transept Project Fund.
15. Legacies. The PCC received no legacies in 2025 (£33,085.71 in 2024).
16. Parish Share. The Parish Share offered to the Diocese and paid in 2025 was £65,000 (2024 £71,706). For 2026, the PCC has reduced the Parish Share offer to £60,000.
17. Charity Giving. The Smuffies toddler group raised £358.45 for its 2025 chosen charity, National Deaf Children's Society, the Christingle service raised £277.61 (net) for The Children's Society, various events during the year raised £196.57 for GNAAS, £358.48 for USPG, £337.00 for Christian Aid and £83.10 for other charities and the civic Remembrance Service raised £970.40 for the Royal British Legion. A further £4,307.53 was raised for other charities from funeral plate collections.

18. Photocopier. The PCC leases a photocopier from Grenke leasing. There is a separate contract with Mastercopy in respect of printing.
19. Governance Fees. No costs have been incurred in the Independent Examination of the Accounts or in other Governance.
20. Gift Aid. 93% of regular giving was Gift Aided in 2025. The other 7 % 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.
21. 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	10,013.80	-	10,013.80
Fees for verger, bellringers	510.00	-	510.00
Fees for Organist at weddings and funerals	1,096.00	-	1,096.00
Funeral collections and other charity monies	7011.84	122.70	6,889.14

22. Accounting records. Accounting records are maintained on MyFundAccounting software supplied by Data Developments. Gift Aid and Small Gift Aid data was transferred to the MyGivingOnline 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 and MyGivingOnline is backed up by Data Developments.
23. Review of Financial Controls. The PCC reviewed its financial controls during 2025 and agreed procedures to manage risks. The financial controls have been adopted as standing orders of the PCC.