

# **Annual Report and Accounts 2021**

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

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

Registered Charity No. 1130279

## **1. Introduction**

This Report has been drawn up in accordance with the Charities Act 2011.

## **2. Aims and purposes**

St. Mary's Barnard Castle with Whorlton Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, The Revd Canon Alec Harding, in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical.

## **3. Objectives and activities**

The PCC is committed to enabling as many people as possible to worship and develop their faith in Jesus Christ through our parish life. Through its overview of worship and prayer, mission and outreach work, provision for developing discipleship and pastoral care the PCC acts to enable as many people as possible to be involved in the life of the parish. Services and worship put faith into practice through prayer, reflection on scripture, music and sacrament. Social activities seek to develop the community, and our use of our buildings encourages contact with the community and resources a wide range of community groups.

## **4. Achievements and performance**

### **4.1 Worship and prayer**

- i. The year began as the country was sent into a post Christmas lockdown caused by the Covid 19 pandemic. Infection rates had risen over the Christmas period 2020-21 and, once again, restrictions on social gatherings were introduced to combat these.
- ii. Sunday service times shifted to a pattern that enabled the wiping down of surfaces between services and continued to cater for the needs of those who were isolating or particularly vulnerable. The 'Saints groups' introduced in 2020 were maintained with in person worship at 9.00am & 10.15am and a Zoom service at 11.15am.
- iii. One Sunday service a week was broadcast on FaceBook Live until guidance from the national church in May alerted parishes to the GDPR requirements surrounding this. Attempts to avoid revealing the identities of those at worship eventually gave way to the cessation of livestreaming altogether.
- iv. Service times changed again (9.00am, 10.00am and a service on Zoom at 11.00am) as it became possible to extend the length of services and to re-introduce

congregational singing (albeit from behind masks). Further change in service times was effected after the summer. Whorlton church adopted a pattern of Morning Prayer at 9.00am on the second Sunday and Holy Communion at 4.00pm on the fourth Sunday. This change made a shift in the time of the early service at Barnard Castle possible, the church adopting a weekly pattern of 8.30am Holy Communion service (1662) and 10.30am Common worship.

v. Midweek services at 10.00am on Wednesday were re-introduced. These services will now use both BCP and Common Worship material and Wednesday morning worship will not always be eucharistic: allowing the possibility of using materials appreciated over Zoom in the height of the lockdown. Morning prayer at 9.00am on Zoom is offered for those who are shielding.

vi. Holy Communion was offered in one kind for most of the year. From the summer-time it was decided that wafers could be intincted with wine in advance of services. National guidance over the 'common cup' changed to permit its use but counselled great caution, the ultimate decision upon its return rests with the incumbent in consultation with the PCC.

vii. As best as we were able the parish celebrated the church year in both of the churches. Holy Week meditations took place online. Parishioners were directed to the Diocesan Maundy Thursday service via FaceBook. Good Friday and Easter Day services took place in both churches. Harvest was celebrated at the beginning of October with an auction of produce held at Whorlton.

i. Worshipping community: There are approximately 349 (231 in 2020) people (all ages) in the worshipping community. The increase reflects, in part, attention being given to bring church records up to date but also the wider 'reach' of the congregation.

ii. Occasional Offices: The Covid restrictions applied for the first half of the year and continued to shape the church's ministry in the conduct and provision of occasional offices.

a) Baptisms: The summer easing of the pandemic lockdown encouraged families to request the baptism of their children. At Barnard Castle 27 baptisms took place (9 infants, 14 children aged 1-4, and 4 adults). At Whorlton 2 children were baptized. Continued anxiety about the infection meant that baptisms were restricted to just one family (and their guests) at each service. This meant that clergy were baptizing every week from the summer well into the autumn. It was noted that the average age of children brought for baptism increased, so many new-borns affected by the lockdown.

b) No candidates were offered for confirmation.

- c) Six candidates were presented for Admission to communion in the Autumn term with a service taking place at Green Lane school. Unfortunately, Covid restrictions meant that parents and supporters from church could not join with the children to mark this occasion.
- d) Weddings: there were two weddings at Barnard Castle and one at Whorlton. Wedding couples' plans continued to be overturned by changes in regulations concerning receptions with couples again choosing to postpone their services.  
In the course of the year marriage law was changed removing from clergy the right to register marriages and issue marriage certificates. The churches' marriage registers were closed and the end of almost 200 years history marked with special prayers.
- e) Funerals: There were a total of 42 services: 25 services in church (one at Whorlton) and 17 at crematoria. The pattern and style of services has been shaped by the experience of the pandemic with increased requests for secular music for reflection within the service as opposed to congregational hymn singing (which for so long had been prohibited).

## 4.2 Mission and outreach

- i. **Partnership for Missional Church:** The PMC Steering Team at Barnard Castle, under the leadership of Ms Beverley Pilcher, continued to guide the church through the PMC process and its final year which helps churches 'Focus for Mission'. Time and thought was given within the team, the PCC and within the congregation to discerning the church's Missional Vocation and encapsulating this in a draft 'strapline'. 'Celebrating God's love in Barney' has been suggested.  
Noticeable in the year was the creation by the PCC of 'Teams' to address various aspects of church and community life. This does not seem accidental in a year which has 'Dwelt in the Word' on Acts chapter 6. The teams are finding their feet but are bring renewed energy to the congregation. Members of the staff team took part in a webinar on Strategic Planning offered through the Major Churches network.  
The Patronal Festival in September was used as an opportunity to highlight the Teams' work and the honour lay vocation.
- ii. **Music outreach:** After so many months being unable to rehearse or perform 'live' the summer release from lockdown produced a rush of musical activity from the Community choir and orchestra. Music making

continues to attract new faces to the church and forms a bridge into the wider life of the church.

- iii. **Schools:** The parish's involvement with local schools was again severely curtailed by the severity of restrictions placed on schools by Covid hygiene measures. School classes came in and out of class 'bubbles'; visitors were welcomed into school...and then asked to stay away. Ministry took place with limited class sizes or numbers in school, on Teams and/or on Zoom. Despite the restrictions a regular pattern of Collective Worship was maintained and the seasons of the year marked and celebrated. It was a sadness that the end of the school year saw a rise in case numbers in schools resulting in Leavers' celebrations being considerably scaled down. Green Lane School conducted its own Prayer Spaces event in school in the Autumn term and sustained Big Story (Godly Play) through filming sessions for use with classes. The parish's Foundation Governors ministry of strategic oversight of the church school has continued regardless of the pandemic. The church celebrated with Green Lane CE school as it was shortlisted for the Northern Echo School of the year award and rejoiced with Mr Rob Goffee (Head Teacher) as he was awarded the paper's Head Teacher of the year award.

Alongside regular contact with Green Lane CE and Montalbo school parish clergy have also been welcomed to officiate at events at Barnard Castle School and engaged with staff at St. Mary's Roman Catholic School.

The autumn term saw the recommencement of hymn practices led by the church Director of Music (Annette Butters) assisted by a member of the congregation (Mrs Pamela Moody) – this practice then spills over into a 'breaktime' choir practice. Members of the parish were also able to return to assisting the school offering accompanied reading with children.

- iv. **Under 5s:** The parish under-fives group (Smuffies) recommenced its meetings in the parish hall in the second half of the summer term in response to the need for young children (and their parents) to be able to socialise together after 15 months of lockdown. A team of helpers was created to share in the considerable work involved in offering sessions.
- v. **Families:** Attempts to re-start the 'Four o'clock service' foundered until the autumn when it was possible to host some differently styled events: namely
- a pet service on the Green at Whorlton
  - a service for hallowe'en that involved prayers in the churchyard
  - Christingle with the Praise Band

- d. An invitation to a drop in event to gauge what families sought from the church saw only one attendee which has made planning for 2022 difficult.
- e. On Christmas Eve it was decided (at short notice) to hold two Crib services as a means of dividing the congregation and giving greater confidence to families attending whilst the impact of the Omicron Covid variant was being assessed.
- vi. **Eco Church:** the call to care for creation resulted in the parish creating an Eco Church Team. The team conducted an audit of the churches and the parish's activities following guidance available through an organization called Arocha. It promoted 'Walk to church Sunday' and, as the Climate Change conference in Glasgow (COP26) drew near the team called together a wide variety of partners (local schools, the University, DCC etc) for a Creation/Climate change event in the parish hall. This was very well attended and engaged a totally new range of people of all ages: the event ended with worship in the church. Learning from the event will be carried over into the new year.
- vii. **Care Homes:** It was not till the end of the year that access into Care Homes become possible – even then this was governed by staff being required to show Covid passports and the results of Lateral Flow Tests. The extreme restrictions upon access to Care Home residents became a national cause for concern. The clergy were able to connect digitally to some (not all) of the Care Homes but, as the easing of lockdown has taken place it has become increasingly difficult to establish a regular pattern of visits as regulations in each home change frequently. Lay ministry is yet to be re-established in care homes. John and Fran Elliot stepped down from many years assisting Revd Ruth Stables in the conduct of Holy Communion in The Manor House.
- viii. **The Parish Share** offered to the diocese was increased to £66,625. Financial support for the USPG projects in Tanzania and Southern India was reaffirmed albeit at a lower level.
- ix. **Donations to the FoodBank** can be made in the church porch. In the first half of the year these were taken to The Hub in town but are once again being taken to The Well in West Auckland (with a wider area of benefit). Provision of sanitary products in church helps to address **Period Poverty**.

### 4.3 Developing discipleship

The parish has continued to offer opportunities for study and prayer through

- a. A study of characters from scripture (chosen by participants) conducted over Zoom
- b. An in-person course based on the stories represented in the windows of the church
- c. Taking part in the national Living in Love and Faith discussion around identity, sexuality, relationships and marriage through both an in-person course and an online offer.

#### **4.4 Pastoral Care**

Through its activities and social events the PCC seeks to create and support healthy relationships through which individuals can flourish both within and beyond the church.

- i. Safeguarding of children and vulnerable adults: The PCC ensures that Safeguarding appears on all PCC agendas and PCC members are encouraged to bring any safeguarding concerns to meetings. Towards the year end the Parish Safeguarding Officer indicated that she wished to step down from the role. A process of 'safer recruitment' was undertaken with 4 members of the congregation expressing an interest in the role. An appointment, subject to relevant training and DBS checks will be possible.
- ii. 'Health and Safety' is a regular item on PCC agendas providing an opportunity to consider health and safety issues which may need attention.
- iii. The Pilgrim magazine continues to inform parishioners of events in parish life.
- iv. The Church website has been totally renewed with help from partners in the NLHF Lottery bid DigVentures. The site offers an attractive introduction to the parish and is increasingly being used as a window into parish life.
- v. Barnard Castle church was able to host its All Souls' service and invite the recently bereaved to attend.
- vi. The Civic Remembrance service took place in church at Barnard Castle though numbers attending were depressed by concern over Covid and the requirement to wear face masks.
- vii. A Covid memorial tree was planted in the Barnard Castle churchyard in collaboration with the local Rotary Club. The tree commemorates all those who have died through the pandemic not just those who died of Covid 19. A planting ceremony as followed by a short act of worship in the



church which offered the chance to voice lament alongside the Christian offer of hope.

- viii. Clergy and lay members of the congregation have taken part in scoping the possibility of employing a Parish Nurse to serve in Teesdale & Weardale.

#### **4.4 Social Events**

The parish's social events are so much more than 'fundraisers'. They serve to create and nurture community, foster friendships across generations, support and encourage individuals in their mental health and wellbeing, develop gifts and form a part of the church's mission.

##### **i. Windows to the World:**

- a. The long planned (and delayed) community engagement events surrounding the National Lottery Heritage Fund project were able to take place supported by the DigVentures team. These involved a series of online local history lectures on a wide variety of subjects (The coming of the railways to Teesdale; Local folk lore; Douglas Pittuck; the cholera epidemic, Richard III's architecture and Women of the Durham coalfields).
- b. A small team from the parish were trained in website management and content creation by DigVentures staff prior to the website being handed over to the parish.
- c. The perseverance of Mr Robert Stenlake and the hard work of the DigVentures Team enabled a Festival of Music and a celebration of stained glass to be hosted at Barnard Castle church across two weeks in July. The 'Journeys – Teithiau' travelling exhibition of stained glass by 6 contemporary stained-glass artists was on display in the church. Visitors could enjoy the exhibition but were also invited to learn more about the church through tours of the building and the churchyard. Children's activities involved a dance workshop, stained glass design and an introduction to medicine through the ages.
- d. Music in the Festival included concerts presenting 'Psalms for the soul'; 'Music for lute and voice' and a 'Celebration of journeys, home and the natural world.'

##### **ii. Music making:**

- a. The Director of music (Annette Butters) gave a short organ concert at Whorlton to welcome villagers out from behind their doors to a social gathering. This was then followed by a Harvest-time orchestral concert at

- Barnard Castle accompanied by tea and cake and a similar November community choir event.
- b. The community choir and musicians performed at Blanchland at an event organized by the Lord Crewe Trust.
  - c. The church choir led evensong at Whorlton in November
  - d. The community choir and orchestra gave a Christmas Concert and boosted the church Carol service in December having already offered carol Singing around the town in previous weeks.
  - e. Musicians accompanied Carols on the Green at Whorlton on Christmas Eve.
- iii. **Christmas Tree Festival:** The bi-annual festival took place early in December just before the Omicron variant of Covid brought a restriction on activities and anxiety once more to the community. Hard work and learning from previous festivals saw over 3000+ people attending across 5 days. Once again, community support was harnessed through the sponsoring of trees and pulling together musicians to play 'live' throughout the Festival. The festival closed with Mayors from across the area being hosted by the Town Mayor (Rita Chatterjee) at a concert in church.
- iv. **Bell Ringing:** The Bell ringers had a busy year despite working under Covid restrictions. Alongside regular practices the bells were rung to mark: the anniversary of the first Covid lockdown; the 4<sup>th</sup> anniversary of the Grenfell Tower Fire; the founding of the NHS and the beginning of the Cop26 conference. The tower also hosted over 40 visitors on Heritage Open Day.
- v. **Other:** Book sales recommenced in the parish hall as fundraisers for the church.

## 5. The wider church and ministry

- i. **Staff:** the parish continues to enjoy the ministry of Revd Sarah Cliff as assistant curate and Mrs Gillian Lunn (ordinand). Lay ministry began to become more possible as lockdown restrictions eased and the team leading worship expanded to include the parish Readers and those who read and lead intercessions in church.
- ii. The end of the year saw the untimely death of Mr David Walker following a long illness. David had served as a Reader in the parish, church secretary, Deanery synod representative and GDPR data controller.
- iii. **Churches Together:** Whilst ecumenical activity has been extremely limited it was possible for the churches to co-ordinate the annual Christian Aid collection

(with a preparation meeting being held online for this purpose) and to host some Advent Lunches in support of Christian Aid.

The local Roman Catholic community welcomed a new priest: Fr Thomas Mason. Local clergy (including the vicar and curate) were pleased to be invited to a formal 'installation' service.

At the beginning of September, the local Methodist congregation formally became part of the newly created Darlington and Teesdale circuit.

Ministers' meetings have recommenced for fellowship across the denominations. The HSBC (wishing to charge charities for the privilege of banking with them) encouraged the closure of the formal Churches Together bank account.

- ii. **Deanery:** The parish may appoint three lay members to Deanery Synod.
  - a. In March a service was held in the churchyard at Gainford to launch the Pilgrim Way to Durham that begins in the village. This was the first occasion at which hymn singing was permitted since the pandemic began.
  - b. Synod initially met online in the first half of the year. Agenda items included hearing from the Diocesan champions for 'Caring for God's creation' – a fourth Diocesan priority. The autumn meeting at Staindrop church bade farewell to Revd Ken Steventon upon his retirement and heard about the Diocesan plans for renewal and growth from Mr Ali Bianchi.
  - c. The Revd Darren Moore left his post as Chaplain at Barnard Castle School to become Vicar of Yarm.
  - d. Revd Jonathan Barker resigned from his position as Priest in Charge of the parishes to the south of the Tees (Leeds Diocese). Leeds diocese is seeking to make its own appointment, making it impossible for these parishes to be brought into Durham Diocese as had once been hoped.
  - e. Churches in the Dale have been severely stretched by the pandemic with finances hit and numbers regularly attending worship in decline. Parish Clergy are offering cover for parishes in vacancy.
- iii. **Diocese:** Elections to the diocesan synod took place with Mrs Frances Stenlake being elected to the House of laity and both the Vicar and Curate elected to the House of clergy.

## 6. Wardens' Report

### Barnard Castle.

- i. Restoration and cleaning work on the eastern window of the north transept was carried out by Jonathan Cooke at the beginning of the year.

- ii. Storage for tech material was created by Mr Geoff Lowson in the 'ladder store' to the left of the church organ. In addition, Mr Lowson created a moveable cabinet for the church mixing desk.
- iii. Ethernet WiFi connection at Barnard Castle was improved by Mr Dave Bailey and Mr Geoff Lowson.
- iv. A digital card reader was purchased to enable the church to receive donations by card as fewer people have been carrying or using cash though the pandemic.
- v. Snagging works connected to the NHLF project were overseen by the church architect, Mr John Barnes.
- vi. The PCC authorized the creation of a project team to put together a programme of works to address the repointing of the chancel and vestry and consider work on windows that have yet to receive attention. As part of this work an updated report on the condition of the windows was commissioned from Jonathan and Ruth Cooke.
- vii. The PCC agreed in principle to the introduction of etched glass depictions of the Virgin and child alongside saints associated with the College of Richard III at Barnard Castle in the upper windows of the inner porch doors. The proposal (presented to the PCC by the Northern Dales Richard III Group) is to mark the 550<sup>th</sup> anniversary of Richard III becoming Lord of Barnard Castle in 1474. The NDRIIG will now investigate funding and designs.
- viii. The wardens and the newly created 'Buildings Team' have divided their work to oversee the care and maintenance of the church.

### **Barnard Castle Parish Hall**

The Parish Hall is in the care of the Parish Hall Association under a lease from the PCC.

The PHA oversaw the restoration of the Pittuck Mural and, with a small 'Pittuck' group hosted an exhibition and sale of the artist's work.

**Church Car Park:** Whilst the restricted use of the parish hall and church buildings meant that the car park was not needed for church activities the emergence from lockdown has necessitated a clampdown on unauthorized parking.

**Amen Corner:** delays at the Land registry have meant that the PCC has no formal recognition of its ownership of this land however, the Teesdale Mercury confidently declared the church as the owner in an article in the Autumn.

Kim Harding has carried out extensive research into the College that was proposed for Barnard Castle at the time of King Richard III. Her work has been published by

the Scottish Branch of the Richard III Society and will be published in 2022 in the Richard III bulletin. It is her belief that Amen Corner was the site of some of the mediaeval College buildings.

## **Whorlton**

### **i. Whorlton church:**

- a. Work on the east end of the church was carried out by Mr Walton to address the damp that was making its way into the chancel.
- b. A full electrical inspection of the church was commissioned and a report received.

ii. **Whorlton Churchyard:** A representative from Durham County Council met with Mr Roy Long (churchwarden) and agreed to effect repairs to the Lynch gate and to one of the box tombs in the churchyard. The council, alongside church volunteers, are greatly improving the appearance of the churchyard. Members of the local Parish Council have now undertaken training for the management of the cemetery extension and its unsightly appearance has been addressed.

iii. **Whorlton Village Hall:** The Village Hall is in the care of the Village Hall Association under a lease from the PCC.

## **8. Structure, government and management**

Members of the PCC are either ex-officio, elected or co-opted by the Annual Parochial Church Meeting [APCM], in accordance with the Church Representation Rules. At its Annual Meeting in 2020 a motion was passed that came into effect in 2021:

- a. Churchwardens be eligible to serve up to six consecutive years (this provision to be reviewed every six years as per the Church Representation Rules).
- b. The balance between elected/ex officio members of the PCC be changed through
  - i. removing the automatic membership of Readers to the PCC
  - ii. replacing the existing 'rolling election of PCC members' with the election of 8 lay representatives (who for the purposes of continuity can serve up to 4 consecutive years).

As Charity Trustees PCC members are mindful of the Charity Commission's Guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. There were 17 members of the PCC

The Annual Parochial Church Meeting was held in church at the end of April 2021. The Electoral Roll was reported to stand at 134. From the APCM the following served as members of the PCC:

Incumbent & Chairman	Rev. Alec Harding Rev. Sarah Cliff
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#### Churchwardens

Mrs Joan Kemp Ambler (elected 2020)  
Mr Roy Long (elected 2020)  
Mr Allan Jones (elected 2021)  
Mr Astley Fenwick (elected 2021)

Deanery Synod	Mrs Frances Stenlake (and Lay Chair of the PCC) Mr David Walker (RIP December 2021) Ms Abi Littlefair
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PCC Secretary	Mr David Walker
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PCC Treasurer	Mr Robert Stenlake (co-opted April 2021, resigned June 2021))
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#### Elected Members (up to 8 places)

John White	Malcolm Makepeace	Geoff Knott
Abigail Littlefair	John Trevett	Bob Ward
John Emerson	John Chadwick	

Visitor: Mrs Gillian Lunn  
(ordinand)

The full PCC met 9 times in the year January to December 2021 with an average attendance of 65% The PCC operated through a number of committees, which met from time to time between full PCC meetings and reported back at the PCC. These were:

**8.1 Standing Committee:** This is the only committee required by law. It has power to transact the business of the PCC meetings, subject to any directions given by the Council (e.g. authorise payments beyond those set in the PCC's budget.) The Standing Committee was reshaped to accord with the Church representation rules so that it includes the Vicar, 2 church wardens and 2 elected lay representatives.

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

**8.3 Whorlton Church Team:** This team looks after matters concerning the Whorlton area of the parish.

**8.4 PMC Steering Team:** The Steering Team is charged with leading the church through the Partnership for Missional Church process.

**8.5 Windows on the World:** This is a small working group charged with taking forward the successful application to the Heritage Lottery Fund for work on Barnard Castle Church and for monitoring progress.

## Financial Statements for the Year ended 31<sup>st</sup> 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
<b>Total</b>	<b>348,739.16</b>	<b>Total</b>	<b>348,739.16</b>

#### 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
			<b>156,200.40</b>

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
<b>Balance at 31.12.2021</b>	<b>25,827.43</b>

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 31<sup>st</sup> 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
<b>TOTAL ASSETS</b>		<b>157,542.65</b>	<b>160,571</b>
<b>LIABILITIES</b>	Accounts payable	1,342.25	2,929
<b>NET ASSETS</b>	<b>(Total Assets – Liabilities)</b>	<b>156,200.40</b>	<b>157,641</b>
<b>BALANCE</b>	Starting Balance	157,641.29	159,377
	Income less Expenditure	-3,878.72	-3,684
	Gains/(Losses) on investments	2,437.83	1,948
	<b>Closing balance</b>	<b>156,200.40</b>	<b>157,641</b>

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
<b>TOTAL</b>		<b>156,200.40</b>	<b>157,641</b>

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 £
<b>INCOME and ENDOWMENTS</b>						
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
<b>Total Income and Endowments</b>	<b>100,822.78</b>	<b>0</b>	<b>85,398.19</b>	<b>0</b>	<b>186,220.97</b>	<b>395,255</b>
<b>EXPENDITURE</b>						
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
<b>Total Expenditure</b>	<b>100,901.71</b>	<b>2,874.63</b>	<b>86,323.35</b>	<b>0</b>	<b>190,099.69</b>	<b>398,938</b>
<b>INCOME less EXPENDITURE</b>	<b>-78.93</b>	<b>-2,874.63</b>	<b>-925.16</b>	<b>0</b>	<b>-3,878.72</b>	<b>-3,684</b>
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
<b>NET MOVEMENT IN FUNDS</b>	<b>-1,257.98</b>	<b>-1,575.63</b>	<b>-1,045.11</b>	<b>2,437.83</b>	<b>-1,440.89</b>	<b>-1,735</b>
<b>BALANCE b/f AT 1st JANUARY 2021</b>	<b>36,990.50</b>	<b>51,369.12</b>	<b>38,119.00</b>	<b>31,162.67</b>	<b>157,641.29</b>	<b>159,377</b>
<b>BALANCE c/f AT 31st DECEMBER 2021</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>

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
<b>TOTAL RESTRICTED AND ENDOWMENT</b>	<b>69,281.67</b>	<b>85,450.97</b>	<b>86,328.26</b>	<b>4,824.12</b>	<b>-119.95</b>	<b>73,108.55</b>
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
<b>TOTAL UNRESTRICTED AND DESIGNATED</b>	<b>88,359.62</b>	<b>100,822.78</b>	<b>103,776.34</b>	<b>-2,434.16</b>	<b>119.95</b>	<b>83,091.85</b>
<b>TOTAL ALL FUNDS</b>	<b>157,641.29</b>	<b>186,273.75</b>	<b>190,104.60</b>	<b>2,389.96</b>	<b>0</b>	<b>156,200.40</b>

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
<b>TOTAL RESTRICTED AND ENDOWMENT</b>	<b>59,262.40</b>	<b>295,119.93</b>	<b>285,785.70</b>	<b>685.04</b>	<b>0</b>	<b>69,281.67</b>
Unrestricted Funds	<b>37,440.85</b>	<b>100,134.65</b>	<b>100,585.00</b>			<b>36,990.50</b>
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
<b>TOTAL UNRESTRICTED AND DESIGNATED</b>	<b>100,114</b>	<b>100,135</b>	<b>113,152.60</b>	<b>1,263.30</b>	<b>0</b>	<b>88,359.62</b>
<b>TOTAL ALL FUNDS</b>	<b>159,376.67</b>	<b>395,254.58</b>	<b>398,938.30</b>	<b>1,948.34</b>	<b>0</b>	<b>157,641.29</b>



**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
		£	£	£	£	£	£
<b>Donations and Legacies</b>							
Planned Giving:	Bank giving	43,808.78				43,808.78	40,779
	Envelopes	3,425.51				3,425.51	5,394
	<b>Total Planned Giving</b>	<b>47,234.29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,234.29</b>	<b>46,172</b>
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
<b>Total</b>		<b>76,908.44</b>	<b>0</b>	<b>5,275.00</b>	<b>0</b>	<b>82,183.44</b>	<b>102,479</b>
<b>Income from Charitable Activities</b>							
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
	<b>Total Fund Raising</b>	<b>9,798.14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,798.14</b>	<b>533</b>
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
	<b>Total Fees</b>	<b>3,292.00</b>	<b>0</b>	<b>1,278.00</b>	<b>0</b>	<b>4,570.00</b>	<b>4,555</b>
Other activities	Smuffies	0		760.30		760.30	124
	Flower Guild	1,457.60				1,457.60	50
	Other	0				0	0
<b>Total</b>		<b>14,547.74</b>	<b>0</b>	<b>2,038.30</b>	<b>0</b>	<b>16,586.04</b>	<b>5,262</b>
<b>Other Trading Activities</b>							
Magazine	Magazine subscriptions	981.70				981.70	788
	Magazine advertising	450.00				450.00	500
Books	Books	56.01				56.01	15
<b>Total</b>		<b>1,487.71</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,487.71</b>	<b>1,303</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	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
<b>Total</b>		<b>3,179.89</b>	<b>0</b>	<b>365.36</b>	<b>52.78</b>	<b>3,598.03</b>	<b>3,936</b>
<b>Other Income</b>							
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
<b>Total</b>		<b>4699.00</b>	<b>0</b>	<b>77,719.53</b>	<b>0</b>	<b>82,418.53</b>	<b>282,275</b>
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>100,822.78</b>	<b>0</b>	<b>85,398.19</b>	<b>52.78</b>	<b>186,273.75</b>	<b>395,255</b>

**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 £
<b>Costs of Generating Funds</b>							
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
	<b>total fund raising costs</b>	<b>1,628.31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,628.31</b>	<b>139</b>
Magazine and Books	Magazine printing	2,326.00				2,326.00	2,498
	Books and publications	0				0	0
	<b>total magazine and books</b>	<b>2,326.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,326.00</b>	<b>2,498</b>
Advertising	Advertisements	116.82		149.97		266.79	75
<b>Total</b>		<b>4,071.13</b>	<b>0</b>	<b>149.97</b>	<b>0</b>	<b>4,221.10</b>	<b>2,711</b>
<b>Expenditure on Charitable Activities</b>							
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
	<b>total clergy and staff expenses</b>	<b>2,566.95</b>	<b>0</b>	<b>720.00</b>	<b>0</b>	<b>3,286.95</b>	<b>3,617</b>
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
	<b>Total Mission costs</b>	<b>1,135.85</b>	<b>350.00</b>	<b>2,781.88</b>	<b>4.91</b>	<b>4,272.64</b>	<b>3,394</b>
Church Insurance	Insurance BC	5,527.44				5,527.44	5,775
	Insurance Whorlton	1,767.68				1,767.68	1,972
	<b>Total Church Insurance</b>	<b>7,295.12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,295.12</b>	<b>7,747</b>
<b>Total</b>		<b>85,057.24</b>	<b>1,081.76</b>	<b>3,691.98</b>	<b>4.91</b>	<b>89,835.89</b>	<b>88,211</b>

		Unrestricted	Designated	Restricted	Endowments	Total	Total
		Fund	Fund	Fund		2020	2020
		£	£	£	£	£	£
<b>Other Expenditure</b>							
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
	<b>Total Church Running costs</b>	<b>3,887.34</b>	<b>493.87</b>	<b>1,350.70</b>	<b>0</b>	<b>5,731.91</b>	<b>7,610</b>
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
	<b>Total Utility costs</b>	<b>4,185.00</b>	<b>0</b>	<b>475.00</b>	<b>0</b>	<b>4,660.00</b>	<b>4,498</b>
Major Projects	Barnard Castle	3,701.00	1,299.00	79,726.90		84,726.90	295,908
	Whorlton			928.80		928.80	0
	<b>Total major repair costs</b>	<b>3,701.00</b>	<b>1,299.00</b>	<b>80,655.70</b>	<b>0</b>	<b>85,655.70</b>	<b>295,908</b>
<b>Total</b>		<b>11,773.34</b>	<b>1,792.87</b>	<b>82,481.40</b>	<b>0</b>	<b>96,047.61</b>	<b>308,016</b>
<b>TOTAL EXPENDITURE</b>		<b>100,901.71</b>	<b>2,874.63</b>	<b>86,323.35</b>	<b>4.91</b>	<b>190,104.60</b>	<b>398,938</b>

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 4<sup>th</sup> November 2020. On 5<sup>th</sup> November 2020, the PCC opened a current account with The Co-operative Bank. At 31<sup>st</sup> December 2020, both accounts were open but the Natwest account was closed on 21<sup>st</sup> 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 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 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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	
<b>Sub-total</b>	<b>1,192.25</b>	<b>3,522.90</b>
Utility costs accrued	150.00	
National Lottery Heritage Fund accrued		1672.54
<b>Total</b>	<b>1,342.25</b>	<b>5,195.44</b>

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.

## Financial Statements for the Year ended 31<sup>st</sup> 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
<b>Total</b>	<b>348,739.16</b>	<b>Total</b>	<b>348,739.16</b>

#### 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
			<b>156,200.40</b>

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
<b>Balance at 31.12.2021</b>	<b>25,827.43</b>

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 31<sup>st</sup> 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
<b>TOTAL ASSETS</b>		<b>157,542.65</b>	<b>160,571</b>
<b>LIABILITIES</b>	Accounts payable	1,342.25	2,929
<b>NET ASSETS</b>	<b>(Total Assets – Liabilities)</b>	<b>156,200.40</b>	<b>157,641</b>
<b>BALANCE</b>	Starting Balance	157,641.29	159,377
	Income less Expenditure	-3,878.72	-3,684
	Gains/(Losses) on investments	2,437.83	1,948
	<b>Closing balance</b>	<b>156,200.40</b>	<b>157,641</b>

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
<b>TOTAL</b>		<b>156,200.40</b>	<b>157,641</b>



**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 £
<b>INCOME and ENDOWMENTS</b>						
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
<b>Total Income and Endowments</b>	<b>100,822.78</b>	<b>0</b>	<b>85,398.19</b>	<b>0</b>	<b>186,220.97</b>	<b>395,255</b>
<b>EXPENDITURE</b>						
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
<b>Total Expenditure</b>	<b>100,901.71</b>	<b>2,874.63</b>	<b>86,323.35</b>	<b>0</b>	<b>190,099.69</b>	<b>398,938</b>
<b>INCOME less EXPENDITURE</b>	<b>-78.93</b>	<b>-2,874.63</b>	<b>-925.16</b>	<b>0</b>	<b>-3,878.72</b>	<b>-3,684</b>
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
<b>NET MOVEMENT IN FUNDS</b>	<b>-1,257.98</b>	<b>-1,575.63</b>	<b>-1,045.11</b>	<b>2,437.83</b>	<b>-1,440.89</b>	<b>-1,735</b>
<b>BALANCE b/f AT 1st JANUARY 2021</b>	<b>36,990.50</b>	<b>51,369.12</b>	<b>38,119.00</b>	<b>31,162.67</b>	<b>157,641.29</b>	<b>159,377</b>
<b>BALANCE c/f AT 31st DECEMBER 2021</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>

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
<b>TOTAL RESTRICTED AND ENDOWMENT</b>	<b>69,281.67</b>	<b>85,450.97</b>	<b>86,328.26</b>	<b>4,824.12</b>	<b>-119.95</b>	<b>73,108.55</b>
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
<b>TOTAL UNRESTRICTED AND DESIGNATED</b>	<b>88,359.62</b>	<b>100,822.78</b>	<b>103,776.34</b>	<b>-2,434.16</b>	<b>119.95</b>	<b>83,091.85</b>
<b>TOTAL ALL FUNDS</b>	<b>157,641.29</b>	<b>186,273.75</b>	<b>190,104.60</b>	<b>2,389.96</b>	<b>0</b>	<b>156,200.40</b>

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
<b>TOTAL RESTRICTED AND ENDOWMENT</b>	<b>59,262.40</b>	<b>295,119.93</b>	<b>285,785.70</b>	<b>685.04</b>	<b>0</b>	<b>69,281.67</b>
Unrestricted Funds	<b>37,440.85</b>	<b>100,134.65</b>	<b>100,585.00</b>			<b>36,990.50</b>
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
<b>TOTAL UNRESTRICTED AND DESIGNATED</b>	<b>100,114</b>	<b>100,135</b>	<b>113,152.60</b>	<b>1,263.30</b>	<b>0</b>	<b>88,359.62</b>
<b>TOTAL ALL FUNDS</b>	<b>159,376.67</b>	<b>395,254.58</b>	<b>398,938.30</b>	<b>1,948.34</b>	<b>0</b>	<b>157,641.29</b>

**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
		£	£	£	£	£	£
<b>Donations and Legacies</b>							
Planned Giving:	Bank giving	43,808.78				43,808.78	40,779
	Envelopes	3,425.51				3,425.51	5,394
	<b>Total Planned Giving</b>	<b>47,234.29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,234.29</b>	<b>46,172</b>
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
	<b>Total</b>	<b>76,908.44</b>	<b>0</b>	<b>5,275.00</b>	<b>0</b>	<b>82,183.44</b>	<b>102,479</b>
<b>Income from Charitable Activities</b>							
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
	<b>Total Fund Raising</b>	<b>9,798.14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,798.14</b>	<b>533</b>
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
	<b>Total Fees</b>	<b>3,292.00</b>	<b>0</b>	<b>1,278.00</b>	<b>0</b>	<b>4,570.00</b>	<b>4,555</b>
Other activities	Smuffies	0		760.30		760.30	124
	Flower Guild	1,457.60				1,457.60	50
	Other	0				0	0
	<b>Total</b>	<b>14,547.74</b>	<b>0</b>	<b>2,038.30</b>	<b>0</b>	<b>16,586.04</b>	<b>5,262</b>
<b>Other Trading Activities</b>							
Magazine	Magazine subscriptions	981.70				981.70	788
	Magazine advertising	450.00				450.00	500
Books	Books	56.01				56.01	15
	<b>Total</b>	<b>1,487.71</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,487.71</b>	<b>1,303</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	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
	<b>Total</b>	<b>3,179.89</b>	<b>0</b>	<b>365.36</b>	<b>52.78</b>	<b>3,598.03</b>	<b>3,936</b>
<b>Other Income</b>							
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
	<b>Total</b>	<b>4699.00</b>	<b>0</b>	<b>77,719.53</b>	<b>0</b>	<b>82,418.53</b>	<b>282,275</b>
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>100,822.78</b>	<b>0</b>	<b>85,398.19</b>	<b>52.78</b>	<b>186,273.75</b>	<b>395,255</b>



**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 £
<b>Costs of Generating Funds</b>							
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
	<b>total fund raising costs</b>	<b>1,628.31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,628.31</b>	<b>139</b>
Magazine and Books	Magazine printing	2,326.00				2,326.00	2,498
	Books and publications	0				0	0
	<b>total magazine and books</b>	<b>2,326.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,326.00</b>	<b>2,498</b>
Advertising	Advertisements	116.82		149.97		266.79	75
<b>Total</b>		<b>4,071.13</b>	<b>0</b>	<b>149.97</b>	<b>0</b>	<b>4,221.10</b>	<b>2,711</b>
<b>Expenditure on Charitable Activities</b>							
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
	<b>total clergy and staff expenses</b>	<b>2,566.95</b>	<b>0</b>	<b>720.00</b>	<b>0</b>	<b>3,286.95</b>	<b>3,617</b>
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
	<b>Total Mission costs</b>	<b>1,135.85</b>	<b>350.00</b>	<b>2,781.88</b>	<b>4.91</b>	<b>4,272.64</b>	<b>3,394</b>
Church Insurance	Insurance BC	5,527.44				5,527.44	5,775
	Insurance Whorlton	1,767.68				1,767.68	1,972
	<b>Total Church Insurance</b>	<b>7,295.12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,295.12</b>	<b>7,747</b>
<b>Total</b>		<b>85,057.24</b>	<b>1,081.76</b>	<b>3,691.98</b>	<b>4.91</b>	<b>89,835.89</b>	<b>88,211</b>

		Unrestricted	Designated	Restricted	Endowments	Total	Total
		Fund	Fund	Fund		2020	2020
		£	£	£	£	£	£
<b>Other Expenditure</b>							
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
	<b>Total Church Running costs</b>	<b>3,887.34</b>	<b>493.87</b>	<b>1,350.70</b>	<b>0</b>	<b>5,731.91</b>	<b>7,610</b>
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
	<b>Total Utility costs</b>	<b>4,185.00</b>	<b>0</b>	<b>475.00</b>	<b>0</b>	<b>4,660.00</b>	<b>4,498</b>
Major Projects	Barnard Castle	3,701.00	1,299.00	79,726.90		84,726.90	295,908
	Whorlton			928.80		928.80	0
	<b>Total major repair costs</b>	<b>3,701.00</b>	<b>1,299.00</b>	<b>80,655.70</b>	<b>0</b>	<b>85,655.70</b>	<b>295,908</b>
<b>Total</b>		<b>11,773.34</b>	<b>1,792.87</b>	<b>82,481.40</b>	<b>0</b>	<b>96,047.61</b>	<b>308,016</b>
<b>TOTAL EXPENDITURE</b>		<b>100,901.71</b>	<b>2,874.63</b>	<b>86,323.35</b>	<b>4.91</b>	<b>190,104.60</b>	<b>398,938</b>

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 4<sup>th</sup> November 2020. On 5<sup>th</sup> November 2020, the PCC opened a current account with The Co-operative Bank. At 31<sup>st</sup> December 2020, both accounts were open but the Natwest account was closed on 21<sup>st</sup> 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 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 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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	
<b>Sub-total</b>	<b>1,192.25</b>	<b>3,522.90</b>
Utility costs accrued	150.00	
National Lottery Heritage Fund accrued		1672.54
<b>Total</b>	<b>1,342.25</b>	<b>5,195.44</b>

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.