THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH MALLERSTANG, CROSBY GARRETT AND SOULBY

England & Wales · Charity number 1132029

Details

Other names	KIRKBY STEPHEN PCC
Status	Registered
Legal form	Previously excepted
Registered	2009-10-07
Register	View on the Charity Commission register

Contact

Address	Martindale Farm Crosby Garrett Kirkby Stephen CA17 4PW
Phone	01768371449
Email	MARTINDALERS@BTINTERNET.COM
Website	www.ksparishchurch.com

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Religious activities

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£117,102	£109,954	-	-
2023-12-31	£158,593	£100,616	-	-
2022-12-31	£85,549	£67,596	-	-
2021-12-31	£83,405	£77,410	-	-
2020-12-31	£86,467	£66,258	-	-

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Trustees

Name	Role	Appointed
GLENYS MARGARET LUMLEY	Chair	
Alan King MA		2021-05-19
Anne Jorysz		2023-05-25
Charles Anthony Cowling Reverend		2023-07-01
Elizabeth White		2025-04-13
GORDON WHITE HUTTON MA		2018-04-29
Gloria Dawn Venning		2025-04-13
Judith Edith Elizabeth Polkinhorn		2017-04-30
KATHLEEN DOROTHY ROBINSON		
MRS CATHY PRIME		
REBECCA JANE COWLING		2017-04-30
ROSEMARY EVELYN TURNER		2011-06-22
Rev CAROLE MARSDEN		2016-04-25
Rev JEAN WRIGHT BA		
Richard Greenough		2024-04-14
Robert William Paisley		2019-04-26
SHEILA MARY HAUGHEY		2016-04-25
SIR MARTIN WYATT HOLDGATE		
STEPHEN BARNES		2026-03-31
William Richardson		2024-04-14

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH M

England & Wales - Charity number 1132029

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH MALLERSTANG, CROSBY GARRETT AND SOULBY

(Charity Number 1132029)

ANNUAL ACCOUNTS AND TRUSTEES REPORT FOR THE PERIOD ENDED

31st DECEMBER 2024

ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby (PCC) is part of the Diocese of Carlisle within the Church of England and is registered on the Register of Charities wef 7th October 2009, No: 1132029.
The correspondence address is: The PCC Secretary, Lunesdale, Rowgate, Kirkby Stephen CA17 4SP
The charity does not have a constitution, but its status is established under sections 2 and 3 of the Parochial Church Council (Powers) Measure 1956.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll.
The full PCC met four times during the year for general business, with an average attendance of 73%. In January, we held an extra meeting to discuss the single issue of refurbishing and upgrading facilities within Kirkby Stephen Parish Church, in preparation for a visit by members of the Diocesan Advisory Committee (DAC) in early February.
PCC members who were serving as at 31 December 2024

Priest-in-Charge	Rev Canon Brendan Giblin
Wardens:	Becky Cowling, William Richardson, Ian Allonby, Alan King, Glenys Lumley (Vice-Chair), Alan Coates
Representatives on the Deanery Synod:	Rosemary Turner, Martin Holdgate (*Member of the Diocesan Synod)*
Elected Members:	Shiela Haughey, Cathy Prime, Kathleen Robinson, Rob Paisley, Anne Jorysz, Gordon Hutton, Maggie Heath, Rick Greenough
Ministry Team:	Canon Carole Marsden, Rev Jean Wright, Rev Judy Polkinhorn, Rev Charles Cowling, John Thompson (Reader)

AIMS AND PURPOSE

The PCC has the responsibility of cooperating in promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of all the church property within the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby.

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Mission and outreach work.

To facilitate this work, it is important that we continue to maintain the fabric of our Churches.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community finds both beneficial and spiritually fulfilling. Normally Kirkby Stephen Parish Church holds a said service twice a month, a choral service every Sunday, and additional services at times of festival. We also hold a monthly service at a local extra-care housing complex for older people. St Mary's Mallerstang has two services a month and St Andrew's Crosby Garrett has two services a month in the summer and one in the winter. Week-day services are also held in our churches. Joint services for our eight Benefice churches continue, usually when there is a fifth Sunday in the month. Four of our parishioners were confirmed at a service at St Michael's, Brough in July.

All are welcome to attend our regular services. At present there are 106 parishioners on the joint Electoral Roll of our three parishes, one less than last year. The total average weekly attendance, counted during October, was 97.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. There were seven baptisms, no weddings and eight funerals in our churches this year.

Kirkby Stephen Parish Church

This year we were privileged to host the ordination service of Rev Charles Cowling in June, led by Rt Rev Rob Saner-Saigh, the Acting Bishop of Carlisle. We were pleased to continue welcoming Primary School children for Experience Easter and Harvest. Monthly assemblies in the Primary School were held. Carole led a Pet Service in October. A re-formulated Messy Church event took place in November, welcoming 30 children. Sadly the breakdown of the church heating in December meant that the Experience Christmas event and services for both secondary and primary schools had to be cancelled. Our Methodist friends were kindly able to host the primary school service at short notice.. The Primary School also celebrated Easter and Harvest with services in church and a significant group of youngsters from uniformed organisations attended the annual St George's Day service.
Regular events, such as the ecumenical Remembrance Service and Christmas celebrations (Carols in the Mart, Service of Nine Lessons and Carols, Christingle) were well attended.

St Mary's Mallerstang

We have continued with our two services a month this year. We also held our traditional Christmas Eve Anthology Service of readings and carols and a Christmas Day Communion Service. The Lambing and Railway services were both reinstated in 2024 for the first time since Covid. Both were very successful. The Lambing service recognises the role of farming and farmers in the valley, while the Railway service commemorates those who died during the building of the Settle Carlisle Line or through accidents on the line since.

St Andrew's Crosby Garrett

Our usual pattern of services has continued, with a Holy Communion Service and Evensong each month during the summer; and a monthly Holy Communion Service in winter.
Other worship included special services for Mothering Sunday, Palm Sunday, Good Friday, Easter, the Transfiguration, a 'Hymns and Pimm's evening worship, St Andrew's Day and Christmas.

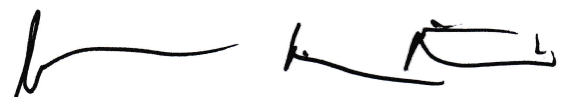
Financial Review

The income and expenditure for the year are shown in the Financial Statements. The charity's financial position remains sound as church life continued to return to normal after Covid. The Treasurer's Report contains further details.

Reserves Policy

The Trustees recognise that reserves are needed to manage cash flow delays where income arrives later than expenditure. Cash in the bank at any one time is normally sufficient to cover such delays. The Trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments.

Approved by the Trustees on 10 March, 2025 and signed on their behalf



..... Chair, Rev Canon Brendan Giblin

PAROCHIAL CHURCH COUNCIL
OF
KIRKBY STEPHEN
WITH MALLERSTANG
CROSBY GARRETT AND SOULBY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity Number 1132029

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soullby
Statement of Financial Activities
For the period from 01 January 2024 to 31 December 2024

		Unrestricted funds	Restricted funds	Total funds	Prior year total funds
Incoming resources					
	Incoming resources from generated funds	-	-	-	-
	Voluntary income	67,194	4,490	71,683	123,267
	Activities for generating funds	4,368	2,261	6,629	2,413
	Investment income	-267	31,725	31,459	19,570
	Incoming resources from charitable activities	5,086	-	5,086	10,438
	Other incoming resources	1,145	1,100	2,245	2,905
Total income		77,526	39,576	117,102	158,593
Resources used					
	Cost of generating funds	-	-	-	-
	Cost of generating voluntary income	565	-	565	106
	Fundraising trading cost of goods sold and other costs	-	-	-	-
	Investment management costs	-	-	-	1,789
	Charitable activities	90,944	18,223	109,168	95,155
	Governance costs	222	-	222	3,565
	Other resources used	-	-	-	-
Total expenditure		91,731	18,223	109,954	100,616
Net income / (expenditure) resources before transfer		-14,205	21,353	7,148	57,977
Transfers:					
Gross transfers between funds - in		19,427	7,681	-	27,107
Gross transfers between funds - out		-7,681	-19,427	-	-27,107
Other recognised gains / losses					
Gains/losses on investment assets		-	725,374	725,374	2,599
Gains on revaluation, fixed assets, charity's own use		-	-	-	-
Net movement in funds		-2,459	734,980	732,521	60,576
Reconciliation of funds					
Total funds brought forward		80,145	721,095	801,240	740,664
Total funds carried forward		77,686	1,456,075	1,533,761	801,240

There may be minor discrepancies in the totals if the pence are not being shown

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Balance Sheet (Summary)

		As at 31/12/2024	As at 31/12/2023
Fixed assets			
	Tangible Assets	91,014	315,255
	Investments	852,110	69,173
		943,124	384,428
Current assets			
	Debtors	19,144	19,289
	Cash At Bank And In Hand	578,671	403,477
		597,815	422,765
Liabilities			
	Creditors: Amounts Falling Due In One Year	7,178	5,954
		7,178	5,954
Net current assets less current liabilities		590,637	416,812
Total assets less current liabilities		1,533,761	801,240
Liabilities			
		-	-
Total net assets less liabilities		1,533,761	801,240
Represented by			
Unrestricted			
	Unrestricted - General Funds	77,686	80,145
Designated			
Restricted			
	Restricted - B Farrant	6,344	6,951
	Restricted - Chancel capital	185	181
	Restricted - Chancel inc	227	206
	Restricted - Children's Fund	4,069	4,069
	Restricted - Choir Fund	770	770
	Restricted - Donations	1,720	1,663
	Restricted - Fazackerley Coppock 1	102,952	103,231
	Restricted - Giles Thompson	-	147
	Restricted - INTERNAL LAYOUT PROJECT	-569	-569
	Restricted - LEGACIES	1,000	1,000
	Restricted - Maintenance and Development Fund	32,984	32,681
	Restricted - Mary Thompson Organ Fund	3,930	3,760
	Restricted - P Norton	3,812	3,625
	Restricted - Restoration	6,219	578
	Restricted - Restricted Fund	30,488	30,069
	Restricted - Soulby Field	26,627	29,926
	Restricted - Tithe Act Fund	2,039	1,949
	Restricted - Vicar & Churchwardens fund	1,169,467	437,047
	Restricted - Vida Mary Scott	63,812	63,812
Fund Totals		1,533,761	801,240

Approved by the Parochial Church Council on 10th March 2025 and signed on its behalf by

Chair, Canon Brendan Giblin

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

For the year ended 31 December 2024

ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 together with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standards FRS 102.

The financial statements have been prepared under the historic cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are readily quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish offer expected to be paid over is accounted for when due. All other expenditure is generally recognised when it is incurred and accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s 10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory which can be inspected (at any reasonable time).

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value on 31 December.

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soullby

Analysis of income
Selected period: 01 January 2024 to 31 December 2024

	General	Restricted	Total This year	Total Last year
Incoming resources				
Incoming resources from generated funds				
1010 - Planned giving - gift aided	36,105	-	36,105	24,974
1011 - Tax recoverable	12,599	-	12,599	12,065
1012 - Planned giving - non gift-aided	892	-	892	3,805
1013 - Collections	5,968	420	6,387	5,171
1014 - Gift days	-	-	-	-
1015 - Donations - gift-aided one-off	3,062	60	3,122	3,488
1016 - Offertory box	1,705	-	1,705	1,823
1017 - Donations - other	5,805	20	5,825	8,062
1018 - Legacies	-	-	-	63,812
1019 - Just Giving Donations	1,058	3,990	5,048	68
1030 - Special events - fund raising	4,368	-	4,368	2,413
1031 - Fund-raising - rest fund	-	2,261	2,261	-
1040 - Interest and dividends	-267	27,976	27,709	5,039
1045 - Income from investment properties	-	3,749	3,749	14,531
Incoming resources from generated funds Totals	71,295	38,476	109,771	145,250
Incoming resources from charitable activities (Kirkby Stephen Parish Church, St Mary's Church, Mallerstang,				
1050 - Statutory fees	2,044	-	2,044	3,030
1051 - Extra Parish Fees	330	-	330	425
1053 - Magazine advertising	1,232	-	1,232	1,733
1054 - Magazine subscriptions	1,020	-	1,020	1,361
1057 - Rental income	460	-	460	3,890
1058 - Choir fees	-	-	-	-
Incoming resources from charitable activities Totals	5,086	-	5,086	10,438
Other incoming resources (Kirkby Stephen Parish Church, St Mary's Church, Mallerstang, St Andrew's Church,				
1060 - VAT recoverable	1,145	1,100	2,245	484
1061 - Other income	-	-	-	2,421
1070 - Parish Offer contributions	-	-	-	-
1071 - Vicarage maintenance reimbursement	-	-	-	-
1072 - Shared expenses reimbursement	-	-	-	-
1075 - Suspense	-	-	-	-
Other incoming resources Totals	1,145	1,100	2,245	2,905
Incoming resources Grand totals	**77,526**	**39,576**	**117,102**	**158,593**

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soullby

Analysis of expenditure
Selected period: 01 January 2024 to 31 December 2024

	General	Restricted	Total This year	Total Last year
Resources used				
Cost of generating funds				
2028 - Investment Properties Maintenance	-	-	-	1,789
2061 - Fund raising costs	368	-	368	-
2062 - Printing of stewardship envelopes	197	-	197	106
Cost of generating funds Totals	565	-	565	1,895
Charitable activities (Kirkby Stephen Parish Church, St Mary's Church, Mallerstang, St Andrew's Church,				
2010 - Charitable giving - overseas	-	-	-	-
2011 - Charitable giving - secular	-	-	-	-
2012 - Charitable giving - home	-	-	-	-
2015 - Diocesan parish offer	42,500	-	42,500	40,500
2016 - Other ministry costs	378	-	378	360
2020 - Cleaning	3,590	-	3,590	4,056
2021 - Electricity	10,471	-	10,471	11,306
2022 - Gas	7,158	-	7,158	7,151
2023 - Repairs and maintenance	4,377	-	4,377	6,757
2024 - Security system	2,248	-	2,248	2,621
2025 - Fabric	-	8,991	8,991	360
2026 - Churchyard	943	4,830	5,773	916
2027 - Vicarage maintenance	-	-	-	423
2029 - Water Rates	118	-	118	73
2030 - Insurance	8,790	1,665	10,455	10,272
2031 - Service expenses	2,342	-	2,342	1,009
2032 - Priests' expenses	3,179	-	3,179	2,129
2033 - Organ expenses	1,498	-	1,498	559
2034 - Choir expenses	173	-	173	127
2035 - Printing and stationery	66	-	66	929
2036 - Expenses incurred re new priest	-	-	-	975
2037 - Management and administration	1,217	-	1,217	894
2038 - Gifts	72	147	219	198
2039 - Training	-	-	-	-
2040 - Youth work	-	-	-	-
2041 - Childrens' expenses	-	-	-	-
2042 - Magazine Printing	1,740	-	1,740	888
2044 - Depreciation	-	2,591	2,591	2,312
2045 - Sundry epenses	85	-	85	341
Charitable activities Totals	90,944	18,223	109,168	95,155
Governance costs (Kirkby Stephen Parish Church, St Mary's Church, Mallerstang, St Andrew's Church, Crosby				
2071 - Independent examiner's fee	-500	-	-500	542
2072 - Architect's fees	722	-	722	1,128
2073 - Land agent's fees	-	-	-	1,895
2074 - Other governance	-	-	-	-
Governance costs Totals	222	-	222	3,565
Other resources used (Kirkby Stephen Parish Church, St Mary's Church, Mallerstang, St Andrew's Church,				
2075 - Suspense	-	-	-	-
Other resources used Totals	-	-	-	-
Resources used Grand totals	91,731	18,223	109,954	100,616

Notes to the financial statements
for the year ended 31 December 2024

FIXED ASSETS

(a) TANGIBLE	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Freehold land and buildings:				
Cost				
At 1 January and at 31 December	30,000	280,000	310,000	310,000
Disposal 26/06/24		- 225,000		
Depreciation				
At 1 January and at 31 December	-	-	-	-
NBV				
At 31 December	30,000	55,000	85,000	310,000
Church equipment:				
Cost:				
At 1 January	8,176	16,317	24,493	22,472
Additions	3,350	-	3,350	2,021
At 31 December	11,526	16,317	27,843	24,493
Depreciation:				
At 1 January	8,176	11,063	19,239	16,927
Charge for year	279	2,312	2,591	2,312
At 31 December	8,455	13,375	21,830	19,239
NBV				
At 31 December	3,071	2,942	6,013	5,254

The unrestricted freehold land and buildings comprise Church House, Kirkby Stephen.
Equipment consists of a printer, a tractor mower, the sound system, chairs and trolley and tables, storage heaters, CCTV System, Organ
The restricted freehold land and buildings comprise those land and buildings known as Duckintree Farm and Duckintree House, Kaber, Kirkby Stephen have been sold in 2024.
Pieces of land at Nateby and Soulby which are let for grazing, are valued at £55000.

(b) INVESTMENT	Unrestricted 2024 £	Restricted 2024 £	Total 2023 £
Market value at 1 January	-	69,173	66,387
Additions	-	195	187
Unrealised revaluation gain/(loss)	-	- 17,258	2,599
Transfer of Capital	-	800,000	-
Market value at 31 December	-	852,110	69,173

Notes to the financial statements

for the year ended 31 December 2024

DEBTORS AND PREPAYMENTS

	Unrestricted 2024 £	Restricted 2024 £	Total 2023 £
Gift aid recoverable	12,665		11,118
VAT recoverable	1,145	1,100	1,771
Rent		330	3,409
Reimbursements			-
Interest receivable	72	1,118	1,207
Fees		1,640	-
Other		20	1,110
Prepayments		1,055	674
	13,882	5,263	19,289

CREDITORS AND ACCRUED INCOME

Amounts falling due in one year:

	Unrestricted 2024 £	Restricted 2024 £	Total 2023 £
Heat and Light	1,924		2,988
Cleaning	150		702
Priests' expenses	1,114		1,404
Professional fees	353		1,178
Repairs	384		
Reimbursements			-
Other	302		
	4,227	-	6,272

DONATIONS MADE IN 2024

Children's Society	517
Bishops Harvest for the Hungry	290
Royal British Legion	901
Sierra Leone	710
The Donkey Sanctuary	40

Parochial Church Council of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby
Restricted Fund movement
01 January 2024 to 31 December 2024

Fund	Brought Forward	Movement	Carried Forward
KIRKBY STEPHEN			
CHIL - Children's Fund	4069	0	4069
CHOIR - Choir Fund	770	0	770
INTERNAL - Internal Layout	-569		-569
ORGAN - Mary Thompson	3760	169	3929
RESTR - Restricted Fund	30069	419	30488
TITHE - Tithe Act Fund	1949	90	2039
VCW - Vicar & Churchwardens fund	437047	744246	1181293
CROSBY GARRETT			
BFar - B Farrant	6951	-607	6344
Chancca - Chancel capital	181	4	185
Chancin - Chancel inc	206	21	227
Don - Donations	1663	56	1719
PNort - P Norton	3625	187	3812
Restora - Restoration	578	5641	6219
MALLERSTANG			
MDF - Maintenance and DevelopmentFund	32681	303	32984
F-C - Fazackerley Coppock 1	103230	-279	102951
Leg - Legacies	1000	0	1000
VMS -Vida Mary Scott	63812		63812
PCC Funds			
Soulby Church trust	29925	-3299	26627
Giles Thompson	147	-147	0
GRAND TOTAL	**721094**	**746805**	**1467899**

Independent examiner's report to the PCC of Kirkby Stephen Parish Church with Mallerstang, Crosby Garrett and Soulby

I report on the accounts for year ended 31st December 2024 which are set out on pages 1 to 8.

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').

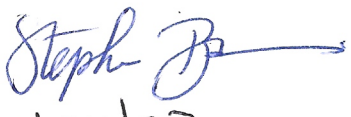
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed 

Dated 02/04/25

Stephen Barnes Accountancy Ltd
Westwood Garth
Brough Sowerby
Kirkby Stephen,
Cumbria, CA17 4EG

Independent examiner's report to the PCC of Kirkby Stephen Parish Church with Mallerstang, Crosby Garrett and Soulby

I report on the accounts for year ended 31st December 2024 which are set out on pages 1 to 8.

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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed

Dated 02/04/25

Stephen Barnes Accountancy Ltd
Westwood Garth
Brough Sowerby
Kirkby Stephen,
Cumbria, CA17 4EG

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH M

England & Wales - Charity number 1132029

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH MALLERSTANG, CROSBY GARRETT AND SOULBY

(Charity Number 1132029)

ANNUAL ACCOUNTS AND TRUSTEES REPORT FOR THE PERIOD ENDED

31st DECEMBER 2023

ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby (PCC) is part of the Diocese of Carlisle within the Church of England and is registered on the Register of Charities wef 7th October 2009, No: 1132029.

The correspondence address is: The PCC Secretary, Lunesdale, Rowgate, Kirkby Stephen CA17 4SP

The charity does not have a constitution, but its status is established under sections 2 and 3 of the Parochial Church Council (Powers) Measure 1956.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll.

The full PCC met five times during the year for general business, with an average attendance of 61%. In addition, we sent representatives to meetings to discuss financial arrangements for the new Benefices in our Deanery. At the beginning of the year, PCC representatives were also closely involved in the process of getting to know members of other parishes who would form part of our new Benefice; and in the preparation for the licensing in March of our new priest-in-charge, Rev Canon Brendan Giblin.

PCC members who were serving as at 31 December 2023

Vicar:	Rev Canon Brendan Giblin
Wardens:	Jean Hill, Ian Allonby, Alan King, Glenys Lumley (Vice-Chair), Alan Coates
Representatives on the Deanery Synod:	Rosemary Turner, Martin Holdgate (*Member of the Diocesan Synod)*
Elected Members:	Shiela Haughey, Cathy Prime, Rebecca Cowling, Kathleen Robinson, Rob Paisley, Anne Jorysz, Gordon Hutton, David Whitehead, Maggie Heath
Ministry Team:	Canon Carole Marsden, Rev Jean Wright, Rev Judy Polkinhorn, Rev Charles Cowling (Ordained 01/07/23)

AIMS AND PURPOSE

The PCC has the responsibility of cooperating in promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of all the church property within the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby.

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

• Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

• Provision of pastoral care for people living in the parish.

• Mission and outreach work.

To facilitate this work, it is important that we continue to maintain the fabric of our Churches.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Normally Kirkby Stephen Parish Church holds a said service twice a month, a choral service every Sunday, and additional services at times of festival. St Mary's Mallerstang has two services a month and St Andrew's Crosby Garrett has two services a month in the summer and one in the winter. Week-day services are also held in our churches.

All are welcome to attend our regular services. At present there are 106 parishioners on the joint Electoral Roll of our three parishes, an increase of two since last year. The total average weekly attendance, counted during October, was 82.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. There were six baptisms, four weddings and 10 funerals/burials of ashes in our churches this year.

Kirkby Stephen Parish Church

We were pleased to continue welcoming Primary School children for Experience Easter, Harvest and Christmas (the Pentecost equivalent was set aside this year because of the Coronation). Messy Church was postponed, but Carole did assemblies at the school and worked with some of the youngest children. The Primary School also celebrated Easter,

Harvest and Christmas with services in church; a Christmas service was held for years 7 and 8 of the Grammar School; and a significant group of youngsters from uniformed organisations attended the annual St George's Day service.

Regular events, such as the ecumenical Remembrance Service and Christmas celebrations (Carols in the Mart, Service of Nine Lessons and Carols, Christingle) were well attended.

St Mary's Mallerstang

We have continued with our two services a month this year. We also held a Good Friday service, our traditional Christmas Eve Anthology Service of readings and carols and a Christmas Day Communion Service.

St Andrew's Crosby Garrett

Our usual pattern of services has continued, with a Holy Communion Service and Evensong each month during the summer; and a monthly Holy Communion Service in winter.

Other worship included special services for Mothering Sunday, Palm Sunday, Good Friday, Easter, the Transfiguration, a 'Hymns and Pimm's evening worship, St Andrew's Day and Christmas.

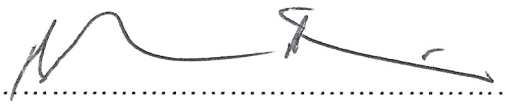
Financial Review

The income and expenditure for the year are shown in the Financial Statements. The charity's financial position remains sound as church life continued to return to normal after Covid. The Treasurer's Report contains further details.

Reserves Policy

The Trustees recognise that reserves are needed to manage cash flow delays where income arrives later than expenditure. Cash in the bank at any one time is normally sufficient to cover such delays. The Trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments.

Approved by the Trustees on 19 February 2024 and signed on their behalf



..... Chair, Rev Canon Brendan Giblin

PAROCHIAL CHURCH COUNCIL
OF
KIRKBY STEPHEN
WITH MALLERSTANG
CROSBY GARRETT AND SOULBY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Registered Charity Number 1132029

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soullby
Statement of Financial Activities
For the period from 01 January 2023 to 31 December 2023

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources						
	Incoming resources from generated funds					
	Voluntary income	58,955	64,312		123,267	51,678
	Activities for generating funds	2,413			2,413	783
	Investment income	1,354	18,216		19,570	18,083
	Incoming resources from charitable activities	10,373	65		10,438	12,911
	Other incoming resources	3,378	-473		2,905	2,094
Total income		76,473	82,121		158,593	85,549
Resources used						
	Cost of generating funds					
	Cost of generating voluntary income	106			106	358
	Fundraising trading cost of goods sold and other costs					
	Investment management costs		1,789		1,789	
	Charitable activities	86,264	8,891		95,155	64,858
	Governance costs	1,102	2,464		3,565	2,379
	Other resources used					
Total expenditure		87,472	13,145		100,616	67,596
Net income / (expenditure) resources before transfer		-10,999	68,976		57,977	17,953
Transfers:						
Gross transfers between funds - in						
Gross transfers between funds - out						
Other recognised gains / losses						
Gains/losses on investment assets			2,599		2,599	-4,627
Gains on revaluation, fixed assets, charity's own use						
Net movement in funds		-11,000	71,576		60,576	13,326
Reconciliation of funds						
Total funds brought forward		91,145	649,519		740,664	727,337
Total funds carried forward		80,145	721,095		801,240	740,664

There may be minor discrepancies in the totals if the pence are not being shown

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Balance Sheet (Summary)

		As at 12/31/2023	As at 12/31/2022
Fixed assets			
	Tangible Assets	315,255	315,545
	Investments	69,173	66,388
		384,428	381,933
Current assets			
	Debtors	19,289	11,104
	Cash At Bank And In Hand	403,477	352,826
		422,765	363,930
Liabilities			
	Creditors: Amounts Falling Due In One Year	5,954	5,199
		5,954	5,199
Net current assets less current liabilities		416,812	358,731
Total assets less current liabilities		801,240	740,664
Liabilities			
Total net assets less liabilities		801,240	740,664
Represented by			
Unrestricted			
	Unrestricted - General Funds	80,145	91,145
Designated			
Restricted			
	Restricted - B Farrant	6,951	6,170
	Restricted - Chancel capital	181	165
	Restricted - Chancel inc	206	201
	Restricted - Children's Fund	4,069	4,069
	Restricted - Choir Fund	770	705
	Restricted - Donations	1,663	1,833
	Restricted - Fazackerley Coppock 1	103,231	103,231
	Restricted - Giles Thompson	147	147
	Restricted - INTERNAL LAYOUT PROJECT	-569	
	Restricted - LEGACIES	1,000	1,000
	Restricted - Maintenance and Development Fund	32,681	32,516
	Restricted - Mary Thompson Organ Fund	3,760	3,610
	Restricted - P Norton	3,625	3,464
	Restricted - Restoration	578	578
	Restricted - Restricted Fund	30,069	29,908
	Restricted - Soulby Field	29,926	29,358
	Restricted - Tithe Act Fund	1,949	1,835
	Restricted - Vicar & Churchwardens fund	437,047	430,727
	Restricted - Vida Mary Scott	63,812	
Fund Totals		801,240	740,664

11 April 2024

Approved by the Parochial Church Council on ~~4th May 2023~~ and signed on its behalf by

Chair, Canon Brendan Giblin

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

For the year ended 31 December 2023

ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 together with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standards FRS 102.

The financial statements have been prepared under the historic cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are readily quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish offer expected to be paid over is accounted for when due. All other expenditure is generally recognised when it is incurred and accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s 10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory which can be inspected (at any reasonable time).

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value on 31 December.

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soullby

Analysis of income
Selected period: 01 January 2023 to 31 December 2023

	General	Designated	Restricted	Endowment	Total This year	Total Last year
Incoming resources						
Incoming resources from generated funds						
1010 - Planned giving - gift aided	24,974	-			24,974	22,250
1011 - Tax recoverable	12,065	-			12,065	8,187
1012 - Planned giving - non gift-aided	3,805	-			3,805	4,628
1013 - Collections	5,171	-			5,171	6,009
1014 - Gift days	-	-		-	-	
1015 - Donations - gift-aided one-off	3,488	-			3,488	1,741
1016 - Offertory box	1,823	-			1,823	1,650
1017 - Donations - other	7,562		501		8,062	4,191
1018 - Legacies	-		63,812		63,812	3,000
1019 - Just Giving Donations	68	-			68	22
1030 - Special events - fund raising	2,413	-			2,413	650
1031 - Fund-raising - rest fund	-	-		-		133
1040 - Interest and dividends	1,354		3,685		5,039	2,974
1045 - Income from investment properties	-		14,531		14,531	15,110
Incoming resources from generated funds Totals	62,722		82,528		145,250	70,544
Incoming resources from charitable activities						
1050 - Statutory fees	3,030	-			3,030	5,491
1051 - Extra Parish Fees	360		65		425	965
1053 - Magazine advertising	1,733	-			1,733	1,291
1054 - Magazine subscriptions	1,361	-			1,361	864
1057 - Rental income	3,890	-			3,890	4,300
1058 - Choir fees	-	-		-	-	
Incoming resources from charitable activities Totals	10,373		65		10,438	12,911
Other incoming resources						
1060 - VAT recoverable	957		-473		484	2,094
1061 - Other income	2,421	-			2,421	-
1070 - Parish Offer contributions	-	-		-	-	
1071 - Vicarage maintenance reimbursement	-	-		-	-	
1072 - Shared expenses reimbursement	-	-		-	-	
1075 - Suspense	-	-		-	-	
Other incoming resources Totals	3,378		-473		2,905	2,094
Incoming resources Grand totals	**76,473**		**82,121**		**158,593**	**85,549**

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soullby

Analysis of expenditure
Selected period: 01 January 2023 to 31 December 2023

	General	Designated	Restricted	Endowment	Total This year	Total Last year
Resources used						
Cost of generating funds						
2028 - Investment Properties Maintenance			1,789.42		1,789.42	
2061 - Fund raising costs						177.28
2062 - Printing of stewardship envelopes	105.95				105.95	180.93
Cost of generating funds Totals	105.95		1,789.42		1,895.37	358.21
Charitable activities						
2010 - Charitable giving - overseas						
2011 - Charitable giving - secular						
2012 - Charitable giving - home						
2015 - Diocesan parish offer	40,500.05				40,500.05	30,000.00
2016 - Other ministry costs	360				360	300
2020 - Cleaning	4,056.00				4,056.00	4,284.00
2021 - Electricity	11,305.85				11,305.85	5,476.70
2022 - Gas	7,150.50				7,150.50	4,799.86
2023 - Repairs and maintenance	3,174.67		3,581.91		6,756.58	2,444.11
2024 - Security system	2,216.40		404.24		2,620.64	1,556.39
2025 - Fabric	360				360	1,478.67
2026 - Churchyard	915.73				915.73	869.1
2027 - Vicarage maintenance	423.02				423.02	
2028 - Investment Property maintenance						
2029 - Water Rates	73.24				73.24	71.75
2030 - Insurance	8,018.41		2,253.77		10,272.18	7,382.43
2031 - Service expenses	1,009.31				1,009.31	399.87
2032 - Priests' expenses	2,129.39				2,129.39	243.9
2033 - Organ expenses	559.2				559.2	559.2
2034 - Choir expenses	127				127	110
2035 - Printing and stationery	929.19				929.19	1,025.69
2036 - Expenses incurred re new priest	975.26				975.26	1,202.59
2037 - Management and administration	893.85				893.85	760.89
2038 - Gifts	198				198	45
2039 - Training						
2040 - Youth work						
2041 - Childrens' expenses						
2042 - Magazine Printing	888				888	
2044 - Depreciation			2,311.53		2,311.53	1,848.33
2045 - Sundry epenses	0.94		340		340.94	
Charitable activities Totals	86,264.01		8,891.45		95,155.46	64,858.48
Governance costs						
2071 - Independent examiner's fee	542				542	564
2072 - Architect's fees	559.56		568.8		1,128.36	520
2073 - Land agent's fees			1,895.12		1,895.12	1,295.12
2074 - Other governance						
Governance costs Totals	1,101.56		2,463.92		3,565.48	2,379.12
Other resources used						
2075 - Suspense						
Other resources used Totals						
Resources used Grand totals	**87,471.52**		**13,144.79**		**100,616.31**	**67,595.81**

Notes to the financial statements
for the year ended 31 December 2023

FIXED ASSETS

(a) TANGIBLE	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Freehold land and buildings:				
Cost				
At 1 January and at 31 December	30,000	280,000	310,000	310,000
Depreciation				
At 1 January and at 31 December	-	-	-	-
NBV				
At 31 December	30,000	280,000	310,000	310,000
Church equipment:				
Cost:				
At 1 January	8,176	14,296	22,472	22,472
Additions	-	2,021	2,021	-
At 31 December	8,176	16,317	24,493	22,472
Depreciation:				
At 1 January	8,176	8,751	16,927	15,079
Charge for year	-	2,312	2,312	1,848
At 31 December	8,176	11,063	19,239	16,927
NBV				
At 31 December	-	5,255	5,255	5,545

The unrestricted freehold land and buildings comprise Church House, Kirkby Stephen.
Equipment consists of a printer, a tractor mower, the sound system, chairs and trolley and tables, storage heaters and CCTV System
The restricted freehold land and buildings comprise those land and buildings known as Duckintree Farm and Duckintree House, Kaber, Kirkby Stephen. These came into the possession of the Church in 2002 on the cessation of the Mary Alderson, deceased, Trust under the terms of her will, at a value of £225,000. Also included are pieces of land at Nateby and Soulby which are let for grazing, valued at £55000.

(b) INVESTMENT	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £
Market value at 1 January	-	66,387	70,832
Additions	-	187	181
Unrealised revaluation gain/(loss)	-	2,599	- 4,626
Transfer of Capital	-	-	-
Market value at 31 December	-	69,173	66,387

Notes to the financial statements

for the year ended 31 December 2023

DEBTORS AND PREPAYMENTS

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £
Gift aid recoverable	11,118		5,019
VAT recoverable	765	1,006	2,094
Rent		3,409	3,409
Reimbursements			-
Interest receivable	141	1,066	71
Fees			-
Other	1,110		512
Prepayments	674		-
	13,807	5,481	11,105

CREDITORS AND ACCRUED INCOME

Amounts falling due in one year:

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £
Heat and Light	2,988		2,029
Cleaning	702		312
Priests' expenses	1,404		-
Professional fees	578	600	1,486
Repairs			496
Reimbursements			-
Other			615
	5,671	600	4,938

DONATIONS MADE IN 2023

Children's Society	536
Bishops Harvest for the Hungry	372
Royal British Legion	801

Parochial Church Council of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby
Restricted Fund movement
01 January 2023 to 31 December 2023

Fund	Brought Forward	Movement	Carried Forward
KIRKBY STEPHEN			
CHIL - Children's Fund	4069	0	4069
CHOIR - Choir Fund	705	65	770
INTERNAL - Internal Layout	0	-569	-569
ORGAN - Mary Thompson	3610	150	3760
RESTR - Restricted Fund	29908	161	30069
TITHE - Tithe Act Fund	1835	114	1949
VCW - Vicar & Churchwardens fund	430727	6320	437047
CROSBY GARRETT			
BFar - B Farrant	6170	781	6951
Chancca - Chancel capital	165	16	181
Chancin - Chancel inc	201	5	206
Don - Donations	1833	-170	1663
PNort - P Norton	3464	161	3625
Restora - Restoration	578	0	578
MALLERSTANG			
MDF - Maintenance and DevelopmentFund	32516	165	32681
F-C - Fazackerley Coppock 1	103230	0	103230
Leg - Legacies	1000	0	1000
VMS -Vida Mary Scott	0	63812	63812
PCC Funds			
Soulby Church trust	29358	567	29925
Giles Thompson	147	0	147
GRAND TOTAL	**649516**	**71578**	**721094**

Independent examiner's report to the PCC of Kirkby Stephen Parish Church with Mallerstang, Crosby Garrett and Soulby

I report on the accounts for year ended 31st December 2023 which are set out on pages 1 to 8.

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
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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.

Signed Stephen Barnes

Dated 15/4/24

Stephen Barnes Accountancy Ltd
Westwood Garth
Brough Sowerby
Kirkby Stephen,
Cumbria, CA17 4EG

Independent examiner's report to the PCC of Kirkby Stephen Parish Church with Mallerstang, Crosby Garrett and Soulby

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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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed Stephen Barnes

Dated 15/4/24

Stephen Barnes Accountancy Ltd
Westwood Garth
Brough Sowerby
Kirkby Stephen,
Cumbria, CA17 4EG

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH M

England & Wales - Charity number 1132029

Accounts

Parish of Kirkby Stephen with Mallerstang and Crosby Garrett with Soulby

Annual Report for the Year Ended 31 December 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH MALLERSTANG, CROSBY GARRETT AND SOULBY

(Charity Number 1132029)

ANNUAL ACCOUNTS AND TRUSTEES REPORT FOR THE PERIOD ENDED

31st DECEMBER 2022

ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby (PCC) is part of the Diocese of Carlisle within the Church of England and is registered on the Register of Charities wef 7th October 2009, No: 1132029.

The correspondence address is: The PCC Secretary, Lunesdale, Rowgate, Kirkby Stephen CA17 4SP

The charity does not have a constitution, but its status is established under sections 2 and 3 of the Parochial Church Council (Powers) Measure 1956.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll.

The full PCC met seven times during the year for general business, with an average attendance of 64%. In addition, we sent representatives to four Deanery meetings discussing a new arrangement of Benefices. This discussion of future ministry provision in our benefice required two additional PCC meetings, one by Zoom. Later in the year, PCC representatives were closely involved in all stages of the recruitment process of our new priest-in-charge, Canon Brendan Giblin, whose appointment was announced in December.

PCC members who were serving as at 31 December 2022

Vicar:	Vacant
Wardens:	Jean Hill, Ian Allonby, Alan King, Glenys Lumley (Vice-Chair), Alan Coates
Representatives on the Deanery Synod:	Rosemary Turner, Martin Holdgate (*Member of the Diocesan Synod),* Alan Coates
Elected Members	Shiela Haughey, Cathy Prime, Rebecca Cowling, Kathleen Robinson, Rob Paisley, Claire Lumley, Gordon Hutton, David Whitehead, Maggie Heath
Ministry Team	Canon Carole Marsden, Rev'd Jean Wright, Rev'd Judy Polkinhorn

AIMS AND PURPOSE

The PCC has the responsibility of cooperating in promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of all the church property within the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby.

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

• Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

• Provision of pastoral care for people living in the parish.

• Mission and outreach work.

To facilitate this work, it is important that we continue to maintain the fabric of our Churches.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Normally Kirkby Stephen Parish Church holds a said service twice a month, a choral service every Sunday, and additional services at times of festival. St Mary's, Mallerstang has two services a month and St Andrew's Crosby Garrett has two services a month in the summer and one in the winter. Week-day services are also held in our churches.

All are welcome to attend our regular services. At present there are 105 parishioners on the joint Electoral Roll of our three parishes, an increase of two since last year. The total average weekly attendance, counted during October, was 62 .

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. There were six baptisms, nine weddings and 14 funerals in our churches this year.

Kirkby Stephen Parish Church

We shared our church for some 32 years with the Roman Catholic community who held regular services on Saturday evenings or Sunday mornings . Sadly this arrangement came to end in September when a priest was no longer available to say mass in Kirkby Stephen.

We were pleased to continue welcoming Primary School children for Experience Easter, Harvest and Christmas (the Pentecost equivalent was set aside this year because of the Queen's Platinum Jubilee events). Messy Church was postponed, but Carole did assemblies at the school and worked with some of the youngest children. The Primary School also celebrated Easter, Harvest and Christmas with services in church; and a significant group of youngsters from uniformed organisations attended the annual St George's Day service.

Regular events, such as the ecumenical Remembrance Service and Christmas celebrations (Carols in the Mart, Service of Nine Lessons and Carols, Christingle) were well attended.

St Mary's Mallerstang

There have been two services a month this year with attendance varying from seven to 16. Although some of our traditional seasonal services did not take place, it was good to welcome the return of our Christmas Anthology service on Christmas Eve.

St Andrew's Crosby Garrett

Our usual pattern of services has resumed, with a Holy Communion service and evensong each month during the summer; and a monthly Holy Communion service in winter.

Other worship included special services for Mothering Sunday (united service), Palm Sunday, Good Friday, Easter Eve, Queen's Jubilee (ecumenical), benefice service in July, Deanery Solemn Eucharist for the Transfiguration, Remembrance Sunday (united service), St Andrew's day, Christmas Eve celebration.

Night Prayer was held at Mains View weekly in Lent and Advent; a monthly Christian Meditation Group has also met at Mains View in most months.

In addition the church bell was tolled to mark the death of Queen Elizabeth and later, for the accession of King Charles. During this time, the church was open for prayer and a Book of Condolence placed in church.

Financial Review

The income and expenditure for the year are shown in the Financial Statements. The charity's financial position remains sound as church life continued to return to normal after Covid. The Treasurer's Report contains further details.

Reserves Policy

The Trustees recognise that reserves are needed to manage cash flow delays where income arrives later than expenditure. Cash in the bank at any one time is normally sufficient to cover such delays. The Trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments.

Approved by the Trustees on 4 May 2023 and signed on their behalf

…….. Chair, Canon Brendan Giblin

PAROCHIAL CHURCH COUNCIL TREASURERS REPORT 2022

INCOME

Total receipts on unrestricted funds were £62110 of which £39653 was unrestricted voluntary donations, and a further £8187 was from Gift Aid. Legacies of £3000 were also received.
Income from investment properties, Duckintree Farm, Kaber, land at Nateby and Soulby was £15110.
Planned giving through envelopes and bank deposits has decreased by £820 during 2022.
Total income, including tax recovered but excluding one off income as the legacy and VAT recovered increased by 13.6% compared with last year.

EXPENSES

The Diocesan Parish Offer for 2022 was £30,000 and has been paid in full. This was a decrease of 13% on the previous year. Unrestricted expenses increased by £2745 due mainly to an increase in costs due to the church being used more with the lifting of Covid restrictions. Increases were repairs and maintenance £699, cleaning £1572, heat & light £3308, recruitment costs £1203 and, reduced items include the parish offer £4500.

The net result for the year was a deficit of receipts over payments of £754 on unrestricted funds. The net result for restricted funds, was a surplus of receipts over payments of £18707.

The total PCC funds at 31 December 2021 is £740664, an increase of £13327. The value of investments decreased by £4446 due the unavoidable influences on the world markets at 31st December 2022.

Individual parish positions are as follows:

Kirkby Stephen

Income

Planned giving and collections are up for 2022 by £767. This year's donations and the offertory box totals are down by £2156. This is because as life has returned to normal after Covid restrictions have been lifted collections have increased by £1844 and donations have reduced by a similar amount. The only fundraising was the Jubilee celebrations, £287. Fees have increased by £2529, with an increase of weddings. Rental income has increased by £2870, which is previous years Roman Catholic rent. Restricted investment interest has increased by £448. Income from investment property was £15110 and a legacy of £2000 was received.

Expenses

The offer for 2022 was reduced by £5000 to £20000 and was paid in full. Unrestricted expenses excluding the parish offer were £28289, up from £20500 in 2021. Expenses have risen as the church returned to normal, increases include, gas and electricity £3779, recruitment costs £806, cleaning £1572, repairs and churchyard £1290, and administration £356. Restricted expenses were £4622

which were for land agents fees £1295 relating Duckintree Farm and House and VAT (reclaimable) and depreciation in respect of new storage heaters.
In total this means unrestricted funds have shown a loss of £2307 and restricted funds a surplus, before valuation adjustments, of £16425. Investment valuations decreased by £3792.

Mallerstang

Income

Total of unrestricted income, £6772, increased by £1362 from 2021. The main increase is from Planned Giving £336, Donations £381, Gift Aid claimed £498 and Interest £138. There has been no fundraising during 2022.
Restricted income includes a legacy of £1000 and interest of £190.

Expenses

The parish offer remained the same as 2021 at £6000. Unrestricted Expenses excluding the parish offer were £2608, compared to £2216 in 2021. This includes an increase in Churchyard costs £466, administration £122, Recruitment costs £241 and a reduction in electricity £346.
There were no restricted expenses.
In total this means unrestricted funds have shown a loss of £1836 and restricted funds a profit of £1190.

Crosby Garrett

Income

Total of unrestricted income, £9356, increased by £627 from 2021, there were variances in areas as follows; Collections increased by £409, donations increased by £435, Fundraising decreased by £867 and Fees increased by £670.
Restricted income increased to £1201 from £620 in 2021. This included a funeral collection £768, investment interest £230, Fundraising £133 and a donation £70.

Expenses

The parish offer was increased by 14.29% to £4000. Excluding the Parish Offer other unrestricted expenses were £1966 down £937 from 2021. Decreases were Electricity £127, Repairs and Maintenance £1019, and an increase in recruitment costs of £156.
Restricted expenses were only £110, which are Repairs to the Fabric.

In total this means unrestricted funds have shown a gain of £3390 and restricted funds a profit, before valuation adjustments of £1091.

Kathleen Robinson, Treasurer

REPORT ON THE ACTIVITIES OF THE PCC DURING 2022

The PCC met five times during the year for general business and once for the post-APCM short meeting to elect officers. In addition there were two extra meetings focused on future ministry provision.
Finance and fabric issues were discussed at each general meeting and given approval where necessary. Please see other reports for details. Key matters not reported elsewhere in the annual report were:

Future Ministry Provision

The PCC was informed that members had attended Deanery meetings in Appleby to discuss the reorganisation of Benefices. We supported the final decision, that there should be three Benefices. For us that meant that our three churches and Brough/South Stainmore would come together with churches in Ravenstonedale, Orton and Tebay to form a new Benefice. During the year, PCC members and others gradually got to know our new Benefice partners; we worked with them to develop a Benefice Profile and job description for the recruitment of a new Priest-in-Charge, advertised and interviewed for the post and were able to announce the appointment of Canon Brendan Giblin just before Christmas.

Worship and Pastoral Support

We continued to receive reports from our three local retired clergy, Canon Carole Marsden, Revd Jean Wright and Revd Judy Polkinhorn, who continued to lead worship and provide pastoral support across the joint benefice. Lay members of the congregation agreed to read Morning Prayer at some services. New support came from ordinand Charles Cowling as he continued his training.
The PCC were kept in touch with annual services such as the Remembrance Services (Parish Church and ecumenical service in Crosby Garrett) and the return of Mallerstang's Christmas Anthology service)
The Queen's Platinum Jubilee was marked with a special service, concert and display. After her death, a formal Book of Condolence was opened in the Parish Church and Primary School children provided an album of local memories which continues to be available.
The PCC were kept informed in the autumn about the withdrawal from our sharing agreement by the Catholic Diocese of Lancaster, which could no longer provide a priest to say mass in church. Clergy, churchwardens and others continue to stay in touch with the dispersed Catholic congregation and pursue contact with the Catholic Diocese to ensure the 32-year old arrangement was ended with care and respect on both sides, and in such a way that it could be revived if ever this became practicable.

Fundraising and Social Activities

We celebrated the Queens' Platinum Jubilee with a fine concert in the Parish Church. Local groups taking part included Kirkby Stephen Silver Band, Kirkby Stephen Church Choir, Upper Eden Community Choir and Kirkby Stephen Young singers. Individuals of all ages also took part to celebrate the occasion. In Crosby Garrett there were a number of community events, including an ecumenical service.
The 'Gun Club' continued to meet at Carole's house; she also started a monthly Sunday lunch in Church House mainly for people living alone.

Crosby Garrett's usual fundraising activities linked to the poultry show had to be cancelled because of bird flu.

Use of Parish Church and Churchyard

A display celebrating the Queens' Platinum Jubilee took place in the Parish Church. After her death, an official book of condolence was available at the back of church. The PCC also welcomed community events in the Parish Church and Churchyard, including Westmorland Dales Day in July and monthly displays by the Upper Eden History Society.

Duckintree Farm

The PCC working group continued negotiations with the tenants

Church and the Environment

The PCC kept an eye on this issue at its meetings

Reports from beyond the Benefice

The PCC received regular reports from the Deanery Synod, Diocesan Synod and our local Churches Together meetings.

Regulatory Issues

- **Health and Safety** risk assessments for each church were carried out and reported on
- **Safeguarding –** Our Parish Safeguarding Officer attended Diocesan Safeguarding Training, and a Train the Trainers session. She ran training for PCC members in January 2023. In addition, in May 2023, the PCC reviewed and approved its Safeguarding Policy and thereby its duty to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Rosemary Turner, PCC Secretary

FABRIC REPORT 2022

Kirkby Stephen Parish Church

Three large jobs took place in 2022: high level lighting in the nave and chancel was checked and replaced as necessary. Pointing on the external walls of the south aisle is well underway and will be completed during 2023 when the weather is favourable. The CCTV system was replaced.

Other outside work included refixing of unsteady stone flags on the path from the cloisters to the main church door.

Inside, there are ongoing issues with storage heaters in church and Church House. Our electrician is continuing to investigate. The main heating continued to cause concern. New engineers have been helpful in keeping the system going, but now need to service the main boiler and diagnose and repair problems with the timing device.

Thanks to the team who cut the grass, and lead work at two Boon Days to clear up the churchyard

Clifford Simpson

St Mary's Mallerstang
We renewed the guttering which has reduced dampness in church.
We have been able to continue with regular grass cutting which has improved the tidiness and appearance of the churchyard.
Jean Hill Churchwarden

St Andrew's Crosby Garrett
January-June.
Headstones checked for stability, no issues. Gutters and downspouts cleaned out. Fire extinguishers serviced. Weedkiller applied to paths. Grazing licence issued for the churchyard. Churchyard boundary walls/fences ongoing repairs. Still awaiting Paul Grout's Q.I.R. of the church carried out on the 29th July last year.
July-December.
Hand rail put up on pulpit steps made and installed by Roland Woof of Orton. New mains electric meter installed free of charge. Headstones checked for stability in October, no issues. Gutters and downspouts cleaned out, leaves raked up and paths tidied. Lead valley gutters cleaned out and down spouts checked. Risk Assessments reviewed. Wooden platform flooring repaired in front of pulpit. Exterior doors linseed oiled. Churchyard boundary stone walls, repairs on going. Cumbria Drystone Walling Association booked to do a section next year between carpark and churchyard. Annual inspection of Lightning Protection System carried out. Certificate obtained no further work to be carried out.
Grateful thanks to everyone who has helped to carry out voluntary work in the church and churchyard.
Ian Allonby Churchwarden

All three churches are waiting for Quinquennial Reports after inspections were carried out in 2021. The Diocese is aware that these are delayed because of the backlog which built up during the pandemic.

APPLEBY DEANERY SYNOD

The Deanery Synod held four meetings in 2022 - on 7 March, 21 June, 28 September and 24 November. The first meeting of 2023 was held on 6 March. Our PCC was represented by Alan Coates, Martin Holdgate and Rosemary Turner. During 2022 the work of the Synod was overshadowed by the urgency of filling stipendiary clergy vacancies. At the June meeting Synod unanimously agreed the reorganisation of the Deanery into three benefices. Happily, appointments have now been made to all of these and the Deanery is confident that thanks to the devoted services of volunteer retired clergy they will find their church communities in good heart. The Revd Stephen Tudway now heads the North Westmorland parishes with Shap and Bampton (and is also acting as interim Rural Dean); the post at Heart of Eden will be filled jointly by the Revd Fran Parkinson and the Revd Andrew Burrell and – most important to our PCC- we have welcomed the Revd Brendan Giblin to Upper Eden and Westmorland Dales. (These benefice titles are provisional and

definitive ones will be included in forthcoming Pastoral Measures). All the new priests in charge are being licensed to both their own benefices and the single Mission Community which is co-extensive with Appleby Deanery and the Methodist Circuit. Each will therefore have a role in the Mission Community, with an emphasis on building the faith in partnership with other denominations. The MC will be an agenda item at the next Synod, on 13 June.

One consequence of these fluxes has been that several potential developments in the Deanery have been 'on hold' while new clergy settle into their posts. Substantive appointments as Rural Dean and Mission Community Leader will be made during the year. Decisions about whether the Mission Community should become a Charitable Incorporated Organization are also on hold. In a wider context, an Archdeaconries review has explored the case for reducing the number from three to two, taking advantage of the current vacancy at Carlisle. This was discussed at Deanery Synod and our comments were transmitted by the Lay Chair. At Diocesan Synod on 11 March, the Bishop confirmed that the Church Commissioners would fund four posts – one Archdeacon and three Mission Community Development Officers - and it is now likely that we will retain three Archdeacons at least for the present. Currently the Ven Stewart Fyfe, Archdeacon of West Cumberland, is acting for our Deanery. The present year will also see changes in the Deanery House of Laity: Sue Wigley, is retiring as Lay Chair in June 2023 and there is to be an election of Lay representatives of the benefices. Clive Wigley has also stood down as Deanery Treasurer and Joyce Keetley was elected to this role alongside that of Mission Community Office Manager at the November Synod which thanked Clive Wigley for his services.

Last year we reported the emergence of 'treading gently' as theme 4 of the revised 'God for All' vision and strategy. The Church of England is committed to seeking 'carbon neutrality' by 2030 and this will have implications for the management of churches, church halls, parsonages, church schools and land. Parishes are urged to evaluate their environmental impact using the 'Eco-Church' scheme developed by A Rocha and this has gained ground in the diocese. A workshop at Warcop Village Hall on 26 March 2022 was led by Pam Martin, the A Rocha representative in the Deanery, who is working closely with the Revd Lucy Foster, A Rocha EcoChurch officer for the north of England. Pending clergy appointments action in our Deanery has moved slowly but it should gain pace in 2023 not least because the Diocesan Synod has requested the Bishop's Council to prepare and submit a comprehensive decarbonisation plan by the end of 2023. It is suggested that in our benefice the churchwardens and PCC representatives should now consult about the way ahead, involving Abbi Lawson (Tebay) and Martin Holdgate who have been active at Deanery level.

Deanery finances have been a recurrent topic of discussion in the Synod. The position was judged satisfactory, with central support for Network Youth Church activities and Pioneer Ministers. The Deanery Levy was continued unchanged in 2022 but will be reviewed in 2023. It was confirmed that while the national Strategic Development Fund supported dioceses PCCs could apply to a Diocesan Growth Fund. Parish Offers remained the primary source of funding for mission at benefice level and in future the Mission Communities would draw these together following dialogue with PCCs. The 6 March 2023 Synod was informed of a meeting to be held

on 24 April for Mission Community stipendiary clergy and the Diocese to set the parameters for local agreements: each benefice will be invited to send a lay chair and a treasurer.
In 2022 the Synod continued to discuss Living in Love and Faith, reflecting the debate at diocesan and national level. The work of the Network Youth Church, with expanding youth groups, and the Pioneer Ministry, especially in creating and running 'well-being cafes' and 'warm spaces' were reported by Rachel Milburn and the Revd Kirsty Pattimore. The Synod also received regular reports of actions by the General Synod and Diocesan Synod. At each meeting the Synod also received feed-back under the four themes of 'God for All', allowing parish representatives to report achievements and concerns. In June the Revd Clive Hicks (now moved elsewhere) reported on the Appleby Horse Fair of which he was chaplain, emphasising that despite criticism this was a national event with powerful opportunities to reach out and grow disciples. In March 2023 Sophie Hodge, Diocesan Stewardship Enabler, emphasised the importance of legacies and explained how she and a colleague could help with legacy training. Martin Holdgate, as a member of the DAC, reported on a proposed Buildings Strategy for Mission Communities and on a review of Churchyard Regulations being carried out by the new Chancellor of the Diocese, James Fryer-Spedding.
Martin Holdgate

NOTES ON SAFEGUARDING APRIL 2022 – APRIL 2023

In 2022, I attended a training course at Cartmel Priory run by Joanna Van Lachterop and Gill Webb. The course was to support the work of the Parish Safeguarding Officer. It was extremely useful and was also an opportunity to meet with other PSO's in Cumbria.
Following on from this I then attended a Train the Trainer course at Newbiggin-on-Lune which enabled me to deliver Basic and Foundation Safeguarding Training. The Diocese is building a register of Trainers who are able to deliver this training across the County and I am part of this group.
In January 2023 I delivered Basic and Foundation Safeguarding training to members of the PCC. This was well received. Other members have completed their training on-line or attended other local courses.
Rosemary and I are due to attend training on Domestic Abuse later in April.
I have also assisted Ken Campbell with the DBS required as part of his Permission to Officiate.
One area for development is to ensure that all members of the PCC have DBS checks and that others are up to date.
Joanna Van Lachterop has recently completed a matrix outlining the training which is required to be completed by those holding different roles within the church. It will be good to look at this with Brendan and plan any training for the future.
Liz Paisley

CLERGY REPORT

I cannot fully report on the whole year as I had time out when Isabelle was so ill around Easter time.
After Covid, aspects of church life did not naturally return to normal. In general it seemed many people found it difficult to get back to 'Normality' – whatever that is. I think we are getting there at last.
Services have continued their usual pattern… the 8.15 Sunday service has continued on just two Sundays each month. Whether we return to a service each Sunday remains to be seen. The 10.30 service is getting back to normal, numbers wise. During the year Alan Coates and Ken Campbell have continued to conduct Matins on the second Sunday, sometimes assisted by Charles or Phil Dew. When I was out of action during Easter time, with special permission from Bishop James, Ken and Phil were able to officiate. The Parish Eucharist was taken by Judy and myself and the Thursday service covered by Jean, Judy, Ken and myself. Numbers attending the midweek have increased which is good. The monthly praise service at Mill Gardens has continued with about 8 - 10 attending.
We had seven weddings, four baptisms and 12 funerals in church in 2022. I also conducted two services at the crematorium and two at the graveside.
Special Services: at most of the special services numbers attending increased… Mothering Sunday, Harvest and the annual All Soul's and Remembrance Sunday. As usual at the Carol service and the Christingle we had a full church and made a joyful noise!! We kept the midnight service to 9pm and numbers attending this were also up. The choir has been wonderful as usual and also the junior singers.
The Primary School came into church for Experience Easter, Harvest and Christmas…we did not have Experience Pentecost this past year. It coincided with the Jubilee when we had a magnificent display along the south wall, provided by the school. Experience days cannot take place without a good team who give their time so generously.
The school held their Easter, Harvest and Christmas services here. The school now has 220 pupils and accommodating them plus all the families is quite a challenge. It is interesting how the children react in our building… they are very comfortable and not overawed at all. I am encouraged by this and that the new Headteacher wants the children to come in more often. I am now getting back into school assemblies and made a guest appearance in year one as an ancient granny who talked about toys in her childhood. (What – no TV and no tablet?) Our social calendar did not get off the ground last year although we did host Dales Day and a couple of concerts. It is now work in progress. One new initiative this last year was the monthly Sunday lunch. Attendance is usually 10 – 12… and much appreciated by those living alone. My other little lunch get-together born from the remnants of the Mothers Union continues with a mixture of church and outreach.
We joined in the Churches Together courses at Lent and Advent and ran our own Wednesday devotions at Advent. It has been encouraging to have more people willing to lead these.

I hope I haven't forgotten anything or anyone. Finally thank you for all your support – retirement beckons.
Canon Carole Marsden

Extra information from

St Andrew's Crosby Garrett

Normal Pattern of Services In Summer: monthly Holy Communion on the 1st Sunday at 10.30a.m. and monthly Evensong at 6.30p.m. on the 3rd Sunday.
Average attendance in October 2022 7
Special Services and Events in 2022 in addition to normal pattern
United Family Service with Distribution of Posies with the United Chapel on Mothering Sunday in March.
Family Service on Palm Sunday following walk through the village with Donkeys in April.
Reflective Service on Good Friday following walk with the cross through the the village in April.
Service of Light and Holy Communion with procession from the charcoal fire on Easter Eve in April.
Ecumenical Service to celebrate the late Queen's Platinum Jubilee in June.
Benefice Service in July.
Deanery Solemn Eucharist to celebrate The Transfiguration in August.
Tolling of the Bell 96 times to mark the death of the late Queen in September and Church open for prayer and Book of Condolences placed in Church. Bell also tolled later in the month to mark the Accession of King Charles III
United Service for Remembrance Sunday in November.
Celebration of St Andrew's Day in November.
Christmas Celebration on Christmas Eve in December.
One Wedding and one Funeral in 2022
Night Prayer held at Mains View weekly in Lent and Advent.
A monthly Christian Meditation Group has met at Mains View in most months. Also monthly in Brough Sowerby.
Revd Jean Wright

St Mary's Mallerstang
Worship Patterns: we averaged 10 for Holy Communion, seven for Matins and 16 for Morning Prayer Holy Communion.
At the moment we are holding 2 services a month
In our Register of services, we can see that there were no baptisms, funerals or weddings during 2022.
However at special festival services we reached an attendance of 37.

PARISH CHURCH CHOIR

How often do you say…"Where have all the years gone?"
As I endeavour to write another report on the activities of the Kirkby Stephen Parish Church choir I find myself remembering when Judith Doig and I sang with the choir for the first time, it was the licensing service of Bill Greetham in 1982 (when I have noted "all the lights went out"!!) Quite why or for how long I cannot remember! Anyway, we've sung at five such services over the years and the choir numbered 44 members from all the churches in the new benefice for the most recent and we welcome Brendan and his family here.
The church's year doesn't change and neither does the music in this wonderful building. We sang at three weddings, visited all the other churches in our group, celebrated the Queen's Platinum Jubilee, including performing at the Jubilee Concert, organised by Rob Paisley, and with various local music groups, it was a fantastic celebration, not only of the Queen's reign but of our community. We sent some of the collection to Manchester Children's Hospital, recognising the care and love they gave Izzy, Carole's great-granddaughter.
Sadly when the union flag was replaced by the Ukrainian blue and yellow reality of this sad world dawned again. And then on September 8th, the Queen died and the jubilant mood of her jubilee changed to great sadness which our music reflected. Although the choir never included anyone from the Roman Catholic congregation (except for Alfie Bowes' sister who came to two Christmas rehearsals!!) We felt a great sadness when the long-standing agreement of sharing the building came to an end; it was such a wonderful example of two church communities working together.
Returning to our church calendar… Remembrance Sunday was a well-attended and well-organized service. We happily sang carols at Christmas and many extra choristers young and older joined us for the traditional and (as ever) emotional service of nine lessons and carols.
We sing on, enjoying each other's company – Prayer book Mattins, Communion services and other variations on the theme "Let all the world in every corner SING My God and King"… We thank Carole, Jean and Judy, Alan and Ken for leading us and Malcolm and Margaret for playing the organ. I must add that we are extremely grateful to Margaret for helping out while Malcolm has not been well. We are hoping that "all will be well and all manner of thing shall be well".
As I finish writing this report the Union Flag flies from the tower to celebrate the Coronation of Charles III on May 6th. We are looking forward together happily singing and enjoying each other's company. Thank you to all the choir members.
Cathy Prime

MEDITATION GROUP

The meditation group continues to meet on the second Friday of the month at The Cherry Tree, Brough Sowerby, and the fourth Friday of the month at Mains View, Crosby Garrett, both at 11 a.m. The group first met in the summer of 2003.
There are usually between five and seven of us at each meeting.. Those unable to attend can listen to the short talk on line and share the silence from home.

The group is part of an international community – The World Community of Christian Meditation whose aim is 'to communicate and nurture meditation in the Christian tradition, in the spirit of serving the unity of all.'
Sarah Kirkup

THURSDAY CLUB

Thursday Club with a membership of twenty two continues to meet from October to June on the second Thursday in the month.
In January Judith Doig welcomed twelve members to the first meeting of 2022. Our guest speaker was Colin Belsey who spoke about his working life with the States of Jersey Police. He entertained us with many anecdotes some humorous, some serious and including the *Bergerac* years in the early 1980's, of course!
In February Jo Keogh spoke about the foundations and progression of the very successful family business *Country Flavours* based here in Kirkby Stephen. We learnt that a whole year's supply of Seville marmalade is made in two months and 13,947 jars were produced in 2021. All the preserves are handmade and sold from the Country Flavours market stall at weekly produce markets and also Cranston's and Booths supermarkets. Members enjoyed a most entertaining and riveting afternoon.
Dave Prince, a Kirkby Stephen Rotary Club member, was our guest speaker in March. Dave is a Rotary Ambassador for the Rotary Club and Ireland and Carers UK partnership who predicted the number of carers across the UK to be 8.8 million. Carers UK believe no one should have to care alone. All manner of advice and support information can be obtained online: www.carersuk.org
Being Holy Week there was no meeting held in April.
Our last two meetings of the season saw us visiting Lady Anne's almshouses in Appleby in May and Dalemain near Ullswater in June. We were very much indebted to our guides, Valerie Kendal an almshouse resident, and our very own Judith Doig who works part time at Dalemain. Both were extremely knowledgeable and informative guides.
We resumed for the new 2022/23 season on the 14th October which coincided with the Bishop of Penrith's visit. Sixteen members attended.The meeting began with a celebration of Holy Communion led by Revd. Jean Wright and assisted by Canon Carole Marsden. Programme planning and the AGM followed. Afterwards we adjourned into Church for refreshments and to meet Rt. Rev. Rob Saner-Haigh.
In November, Judith welcomed nineteen members. Unfortunately our planned guest speaker was unable to attend and Judith ably stepped in. Here topic was loosely based around *"Who do you think you are",* a family genealogy and the Doig family's affection for the *Neuk of Fife,* and the fishing villages of the Fifeshire coast and St.Andrews.
In December we held our annual Christmas Lunch at the Black Bull, Nateby, incorporating again our support for Save the Children Fund's '*Make the World better with a Sweater'* by wearing Christmas jumpers. A donation of £36 was raised. Irene

Downing, Carole Marsden, Jane Scott and Judith Doig gave Christmas readings. Winners of the Christmas quiz were Pauline English and Margaret Sharp. Thank you again Glenys for organising.
In January our guest speaker will be Alan King. Alan will be telling us about his 'long walk'; Lands End to John O'Groats in 86 days. In February our speaker is Anne Taylor. The March meeting will be held at *Rocke'n'Roses* for a floristry demonstration by Daisy Rocke. In April Alan Coates will be sharing some "Tales in a Country Churchyard". In May we will be visiting The Fellside Flower Company at Long Marton and the final meeting of the season in June will be a visit to the Dales Countryside Museum in Hawes.
In September Thursday Club will be celebrating its Golden Jubilee. We are intending to mark the anniversary with an exhibition of memories in the Parish Church on Saturday 26th August.
Thank you to all who have attended throughout the year, helped organise and provided refreshments.
Judith Doig and Shiela Haughey

KIRKBY STEPHEN YOUNG SINGERS

Kirkby Stephen Young Singers has had another successful year, taking part in the Mothering Sunday and Harvest Services as well as Community Choir Concerts and The Concert for the Queen's Platinum Jubilee.
Rob Paisley

PAROCHIAL CHURCH COUNCIL
OF
KIRKBY STEPHEN
WITH MALLERSTANG
CROSBY GARRETT AND SOULBY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Registered Charity Number 1132029

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby
Statement of Financial Activities
For the period from 01 January 2022 to 31 December 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds	-	-	-	-	-
Voluntary income	47,840	3,838	-	51,678	56,692
Activities for generating funds	650	133	-	783	1,231
Investment income	284	17,799	-	18,083	15,925
Incoming resources from charitable activities	12,721	190	-	12,911	6,905
Other incoming resources	615	1,479	-	2,094	2,653
Total income	62,110	23,439	-	85,549	83,405
Resources used					
Cost of generating funds	-	-	-	-	-
Cost of generating voluntary income	358	-	-	358	123
Fundraising trading cost of goods sold and other costs	-	-	-	-	-
Investment management costs	-	-	-		1,127
Charitable activities	61,421	3,437	-	64,858	71,440
Governance costs	1,084	1,295	-	2,379	4,720
Other resources used	-	-	-	-	-
Total expenditure	62,864	4,732	-	67,596	77,410
Net income / (expenditure) resources before transfer	-753	18,706	-	17,953	5,995
Transfers:					
Gross transfers between funds - in	-		-	-	
Gross transfers between funds - out	-		-	-	
Other recognised gains / losses					
Gains/losses on investment assets	-		-4,627	-4,627	132
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	8,570
Net movement in funds	-753	14,079	-	13,326	14,697
Reconciliation of funds					
Total funds brought forward	91,898	635,439	-	727,337	712,640
Total funds carried forward	91,145	649,518	-	740,663	727,337

There may be minor discrepancies in the totals if the pence are not being shown

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Balance Sheet (Summary)

		As at 12/31/2022	As at 12/31/2021
Fixed assets			
	Tangible Assets	315,545	310,000
	Investments	66,388	70,834
		381,933	380,834
Current assets			
	Debtors	11,104	7,761
	Cash At Bank And In Hand	352,826	344,488
		363,930	352,250
Liabilities			
	Creditors: Amounts Falling Due In One Year	5,199	5,746
		5,199	5,746
Net current assets less current liabilities		358,731	346,504
Total assets less current liabilities		740,664	727,337
Liabilities			
		-	-
Total net assets less liabilities		740,664	727,337
Represented by			
Unrestricted			
	Unrestricted - General Funds	91,145	91,898
Designated			
Restricted			
	Restricted - B Farrant	6,170	6,802
	Restricted - Chancel capital	165	187
	Restricted - Chancel inc	201	196
	Restricted - Children's Fund	4,069	4,069
	Restricted - Choir Fund	705	515
	Restricted - Donations	1,833	1,105
	Restricted - Fazackerley Coppock 1	103,231	103,231
	Restricted - Giles Thompson	147	147
	Restricted - LEGACIES	1,000	-
	Restricted - Maintenance and Development Fund	32,516	32,326
	Restricted - Mary Thompson Organ Fund	3,610	3,602
	Restricted - P Norton	3,464	3,419
	Restricted - Restoration	578	445
	Restricted - Restricted Fund	29,908	27,908
	Restricted - Soulby Field	29,358	28,798
	Restricted - Tithe Act Fund	1,835	1,869
	Restricted - Vicar & Churchwardens fund	430,727	420,818
Fund Totals		740,664	727,337

Approved by he Parochial Church Council on 4th May 2023 and signed on its behalf by

Chair, Canon Brendan Giblin

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

For the year ended 31 December 2022

ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 together with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standards FRS 102.

The financial statements have been prepared under the historic cost convention except for investment assets, which are sh at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in l They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informa gatherings of church members.

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the incom derived from the endowment is to be used either as restricted or unrestricted funds depending upon the purpose for which t endowment was established in the first place.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor. Where these fund have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance ba

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated i with those assets' depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any sur to other general funds.

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the inco resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the use the resources, their ultimate receipt is considered reasonably certain and the amounts due are readily quantifiable. Dividend accounted for when declared receivable, interest as and when accrued by the payer. All other income is recognised when it receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish offer expected to be paid over is accounted for when due. All other expenditure generally recognised when it is incurred and accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s 10(2)(a) and (c) of the Charities Ac 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty fo disposal are inalienable property, listed in the church's inventory which can be inspected (at any reasonable time).

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equip
with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value on 31 December.

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Analysis of income
Selected period: 01 January 2022 to 31 December 2022

	General	Designated	Restricted	Endowment	Total This year	Total Last year
Incoming resources						
Incoming resources from generated funds						
1010 - Planned giving - gift aided	22,250	-	-	-	22,250	22,277
1011 - Tax recoverable	8,187	-	-	-	8,187	7,085
1012 - Planned giving - non gift-aided	4,628	-	-	-	4,628	5,421
1013 - Collections	5,241	-	768	-	6,009	2,962
1014 - Gift days	-	-	-	-	-	
1015 - Donations - gift-aided one-off	1,741	-	-	-	1,741	1,134
1016 - Offertory box	1,650	-	-	-	1,650	1,412
1017 - Donations - other	4,121	-	70	-	4,191	6,395
1018 - Legacies	-	-	3,000	-	3,000	10,000
1019 - Just Giving Donations	22	-	-	-	22	6
1030 - Special events - fund raising	650	-	-	-	650	1,231
1031 - Fund-raising - rest fund	-	-	133	-	133	-
1040 - Interest and dividends	284	-	2,689	-	2,974	2,057
1045 - Income from investment properties	-	-	15,110	-	15,110	13,868
Incoming resources from generated funds Totals	48,774	-	21,770	-	70,544	73,848
Incoming resources from charitable activities						
1050 - Statutory fees	5,491	-	-	-	5,491	3,116
1051 - Extra Parish Fees	775	-	190	-	965	120
1053 - Magazine advertising	1,291	-	-	-	1,291	1,314
1054 - Magazine subscriptions	864	-	-	-	864	925
1057 - Rental income	4,300	-	-	-	4,300	1,430
1058 - Choir fees	-	-	-	-	-	
Incoming resources from charitable activities Totals	12,721	-	190	-	12,911	6,905
Other incoming resources						
1060 - VAT recoverable	615	-	1,479	-	2,094	2,596
1061 - Other income	-	-	-	-		57
1070 - Parish Offer contributions	-	-	-	-	-	
1071 - Vicarage maintenance reimbursement	-	-	-	-	-	
1072 - Shared expenses reimbursement	-	-	-	-	-	
1075 - Suspense	-	-	-	-	-	
Other incoming resources Totals	615	-	1,479	-	2,094	2,653
Incoming resources Grand totals	***62,110***	***-***	***23,439***	***-***	***85,549***	***83,405***

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Analysis of expenditure
Selected period: 01 January 2022 to 31 December 2022

	General	Designated	Restricted	Endowment	Total This year	Total Last year
Resources used						
Cost of generating funds						
2028 - Investment Properties Maintenance	-	-	-	-	-	1,127
2061 - Fund raising costs	177	-	-	-	177	-
2062 - Printing of stewardship envelopes	181	-	-	-	181	123
Cost of generating funds Totals	358	-	-	-	358	1,250
Charitable activities						
2010 - Charitable giving - overseas	-	-	-	-	-	
2011 - Charitable giving - secular	-	-	-	-	-	
2012 - Charitable giving - home	-	-	-	-	-	
2015 - Diocesan parish offer	30,000	-	-	-	30,000	34,500
2016 - Other ministry costs	300	-	-	-	300	300
2020 - Cleaning	4,284	-	-	-	4,284	2,712
2021 - Electricity	5,477	-	-	-	5,477	4,078
2022 - Gas	4,800	-	-	-	4,800	2,891
2023 - Repairs and maintenance	2,334	-	110	-	2,444	6,240
2024 - Security system	1,556	-	-	-	1,556	1,338
2025 - Fabric	-	-	1,479	-	1,479	5,315
2026 - Churchyard	869	-	-	-	869	102
2027 - Vicarage maintenance	-	-	-	-	-	
2028 - Investment Property maintenance	-	-	-	-	-	
2029 - Water Rates	72	-	-	-	72	56
2030 - Insurance	7,382	-	-	-	7,382	10,598
2031 - Service expenses	400	-	-	-	400	449
2032 - Priests' expenses	244	-	-	-	244	300
2033 - Organ expenses	559	-	-	-	559	559
2034 - Choir expenses	110	-	-	-	110	307
2035 - Printing and stationery	1,026	-	-	-	1,026	933
2036 - Expenses incurred re new priest	1,203	-	-	-	1,203	-
2037 - Management and administration	761	-	-	-	761	408
2038 - Gifts	45	-	-	-	45	-
2039 - Training	-	-	-	-	-	
2040 - Youth work	-	-	-	-	-	
2041 - Childrens' expenses	-	-	-	-	-	
2044 - Depreciation	-	-	1,848	-	1,848	354
2045 - Sundry epenses	-	-	-	-	-	
Charitable activities Totals	61,421	-	3,437	-	64,858	71,440
Governance costs						
2071 - Independent examiner's fee	564	-	-	-	564	576
2072 - Architect's fees	520	-	-	-	520	623
2073 - Land agent's fees	-	-	1,295	-	1,295	3,521
2074 - Other governance	-	-	-	-	-	
Governance costs Totals	1,084	-	1,295	-	2,379	4,720
Other resources used						
2075 - Suspense	-	-	-	-	-	
Other resources used Totals	-	-	-	-	-	
Resources used Grand totals	***62,864***	**-**	***4,732***	**-**	***67,596***	***77,410***

Notes to the financial statements
for the year ended 31 December 2022

FIXED ASSETS

(a) TANGIBLE	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Freehold land and buildings:				
Cost				
At 1 January and at 31 December	30,000	280,000	310,000	310,000
Depreciation				
At 1 January and at 31 December	-	-	-	-
NBV				
At 31 December	30,000	280,000	310,000	310,000
Church equipment:				
Cost:				
At 1 January	8,176	6,903	15,079	15,079
Additions	-	7,393	7,393	-
At 31 December	8,176	14,296	22,472	15,079
Depreciation:				
At 1 January	8,176	6,903	15,079	14,725
Charge for year	-	1,848	1,848	354
At 31 December	8,176	8,751	16,927	15,079
NBV				
At 31 December	-	5,545	5,545	-

The unrestricted freehold land and buildings comprise Church House, Kirkby Stephen.

Equipment consists of a printer, a tractor mower, the sound system, chairs and trolley and tables, ar
The restricted freehold land and buildings comprise those land and buildings known as D
Farm and Duckintree House, Kaber, Kirkby Stephen. These came into the possession of the Church in 2002 on the cessation of the Mary Alderson, deceased, Trust under the terms of her will, at a value of £225,000. Also included are pieces of land at Nateby and Soulby which are let for grazing, valued at £55000.

(b) INVESTMENT	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Market value at 1 January	-	70,832	61,961
Additions	-	181	170
Unrealised revaluation gain/(loss)	-	- 4,626	8,701

Transfer of Capital	-	-	-
Market value at 31 December	-	66,386	70,832

ıd storage heaters
Duckintree

Notes to the financial statements

for the year ended 31 December 2022

DEBTORS AND PREPAYMENTS

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Gift aid recoverable	5,019		4,087
VAT recoverable	615	1,479	498
Rent		3,409	2,710
Reimbursements			-
Interest receivable	10	61	152
Fees			284
Other	512		30
Prepayments			-
	6,155	4,948	7,761

CREDITORS AND ACCRUED INCOME

Amounts falling due in one year:

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Heat and Light	2,029		1,845
Cleaning	312		288
Priests' expenses			150
Professional fees	1,486		1,034
Repairs	496		
Reimbursements			-
Other	615		67
	4,937	-	3,384

DONATIONS MADE IN 2022

Children's Society	332
Bishops Harvest for the Hungry	619
Royal British Legion	918
Ukraine Relief	333

Parochial Church Council of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby
Restricted Fund movement
01 January 2022 to 31 December 2022

Fund	Brought Forward	Movement	Carried Forward
KIRKBY STEPHEN			
CHIL - Children's Fund	4069	0	4069
CHOIR - Choir Fund	515	190	705
ORGAN - Mary Thompson	3602	8	3610
RESTR - Restricted Fund	27908	2000	29908
TITHE - Tithe Act Fund	1869	-34	1835
VCW - Vicar & Churchwardens fund	420818	9909	430727
CROSBY GARRETT			
BFar - B Farrant	6802	-632	6170
Chancca - Chancel capital	187	-22	165
Chancin - Chancel inc	196	5	201
Don - Donations	1105	728	1833
PNort - P Norton	3419	45	3464
Restora - Restoration	445	133	578
MALLERSTANG			
MDF - Maintenance and Development Fund	32326	190	32516
F-C - Fazackerley Coppock 1	103230	0	103230
Leg - Legacies	0	1000	1000
PCC Funds			
Soulby Church trust	28798	561	29358
Giles Thompson	147	0	147
GRAND TOTAL	**635438**	**14080**	**649517**

Independent examiner's report to the PCC of Kirkby Stephen Parish Church with Mallerstang, Crosby Garrett and Soulby

I report on the accounts for year ended 31st December 2022 which are set out on pages 1 to 8.

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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed

Dated

John Andrew, FCA
17-19 Market Street,
Kirkby Stephen,
Cumbria, CA17 4QS

Mallerstang

Kirkby Stephen

Storage heaters in Church House and the Hartley Chapel have been updated. I have capitalised th
years depreciation has been given as the majority of the work was completed by Dec 2021 but not
depreciated as the VAT has been reclaimed.

Cash Account - This includes £1191 for cheques from Invesco made out to Diana Barnes. Work on

Soullby

expenditure
December 2022

Incoming resources
from generated funds

1010 - Planned giving - gift aided
1011 - Tax recoverable
1012 - Planned giving - non gift-aided
1013 - Collections
1014 - Gift days
1015 - Donations - gift-aided one-off
1016 - Offertory box
1017 - Donations - other
1018 - Legacies
1019 - Just Giving Donations
1030 - Special events - fund raising
1031 - Fund-raising - rest fund
1040 - Interest and dividends
1045 - Income from investment properties

generated funds Totals

Crosby Garrett)

1050 - Statutory fees
1051 - Extra Parish Fees
1053 - Magazine advertising
1054 - Magazine subscriptions
1057 - Rental income
1058 - Choir fees

charitable activities Totals

Church, Crosby Garrett)

1060 - VAT recoverable
1061 - Other income
1070 - Parish Offer contributions
1071 - Vicarage maintenance reimbursement
1072 - Shared expenses reimbursement
1075 - Suspense

Totals

Incoming resources Grand totals

Resources used
Cost of generating funds

2028 - Investment Properties Maintenance
2061 - Fund raising costs
2062 - Printing of stewardship envelopes

Totals

Crosby Garrett)

2010 - Charitable giving - overseas
2011 - Charitable giving - secular
2012 - Charitable giving - home
2015 - Diocesan parish offer
2016 - Other ministry costs
2020 - Cleaning
2021 - Electricity
2022 - Gas
2023 - Repairs and maintenance
2024 - Security system
2025 - Fabric
2026 - Churchyard
2027 - Vicarage maintenance
2028 - Investment Property maintenance
2029 - Water Rates
2030 - Insurance
2031 - Service expenses
2032 - Priests' expenses
2033 - Organ expenses
2034 - Choir expenses
2035 - Printing and stationery
2036 - Expenses incurred re new priest
2037 - Management and administration
2038 - Gifts
2039 - Training
2040 - Youth work
2041 - Childrens' expenses
2044 - Depreciation
2045 - Sundry epenses

Charitable activities Totals

Crosby Garrett)

2071 - Independent examiner's fee
2072 - Architect's fees
2073 - Land agent's fees
2074 - Other governance

Governance costs Totals

Crosby Garrett)

2075 - Suspense

Other resources used Totals

Resources used Grand totals

General	Designated	Restricted	Endowment
	22,250.40 -	-	-
	8,186.70 -	-	-
	4,628.00 -	-	-
	5,241.09 -	768.2 -	
-	-	-	-
	1,741.00 -	-	-
	1,649.71 -	-	-
	4,120.65 -	70 -	
-	-	3,000.00 -	
	22 -	-	-
	650.25 -	-	-
-	-	132.5 -	
	284.31 -	2,689.32 -	
-	-	15,109.82 -	
	48,774.11 -	21,769.84 -	
	5,491.00 -	-	-
	775 -	190 -	
	1,291.00 -	-	-
	864 -	-	-
	4,300.00 -	-	-
-	-	-	-
	12,721.00 -	190 -	
	615.12 -	1,478.67 -	
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
	615.12 -	1,478.67 -	
	62,110.23 -	23,438.51 -	
-	-	-	-
	177.28 -	-	-
	180.93 -	-	-
	358.21 -	-	-

-	-	-	-
-	-	-	-
-	-	-	-
	30,000.00 -	-	-
	300 -	-	-
	4,284.00 -	-	-
	5,476.70 -	-	-
	4,799.86 -	-	-
	2,334.11 -		110 -
	1,556.39 -	-	-
-	-		1,478.67 -
	869.1 -	-	-
-	-	-	-
-	-	-	-
	71.75 -	-	-
	7,382.43 -	-	-
	399.87 -	-	-
	243.9 -	-	-
	559.2 -	-	-
	110 -	-	-
	1,025.69 -	-	-
	1,202.59 -	-	-
	760.89 -	-	-
	45 -	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-		1,848.33 -
-	-	-	-
	61,421.48 -		3,437.00 -
	564 -	-	-
	520 -	-	-
-	-		1,295.12 -
-	-	-	-
	1,084.00 -		1,295.12 -
-	-	-	-
-	-	-	-
	62,863.69 -		4,732.12 -

Total			
	This year	**Last year**	Variance
	22250.40	22277.20	0.12%
	8186.70	7085.27	-15.55%
	4628.00	5421.10	14.63%
	6009.29	2961.60	-102.91%
-	-		
	1741.00	1133.90	-53.54%
	1649.71	1412.28	-16.81%
	4190.65	6394.62	34.47%
	3000.00	10000.00	70.00%
	22.00	5.89	-273.51%
	650.25	1230.77	47.17%
	132.50	-	
	2973.63	2056.92	-44.57%
	15109.82	13868.08	-8.95%
	70543.95	73847.63	
	5491.00	3116.00	-76.22%
	965.00	120.00	-704.17%
	1291.00	1313.50	1.71%
	864.00	925.00	6.59%
	4300.00	1430.00	-200.70%
-	-		
	12911.00	6904.50	
	2093.79	2596.16	19.35%
-		57.00	
-	-		
-	-		
-	-		
-	-		
	2093.79	2653.16	
	85548.74	83405.29	
	0.00	1127.00	
	177.28	0.00	
	180.93	122.77	-47.37%
	358.21	1249.77	

-	-		
-	-		
-	-		
	30000.00	34500.00	13.04%
	300.00	300.00	0.00%
	4284.00	2712.00	-57.96%
	5476.70	4078.01	-34.30%
	4799.86	2891.47	-66.00%
	2444.11	6239.64	60.83%
	1556.39	1338.38	-16.29%
	1478.67	5314.80	72.18%
	869.10	102.16	-750.72%
-	-		
-	-		
	71.75	56.07	-27.97%
	7382.43	10597.62	30.34%
	399.87	448.93	10.93%
	243.90	300.00	18.70%
	559.20	559.20	0.00%
	110.00	307.45	64.22%
	1025.69	932.53	-9.99%
	1202.59	0.00	
	760.89	408.03	-86.48%
	45.00	-	
-	-		
-	-		
-	-		
	1848.33	353.59	-422.73%
-	-		
	64858.48	71439.88	
	564.00	576.00	2.08%
	520.00	622.88	16.52%
	1295.12	3521.32	63.22%
-	-		
	2379.12	4720.20	
-	-		
-	-		
	67595.81	77409.85	

Explanations

Covid restrictions have lifted and people are happier to mix again

Covid restrictions have lifted and people are happier to mix again

Covid restrictions have lifted and people are happier to mix again

Intrduction of QR Code in church
Very little fundraising took place in any of the churches, due to varied personal reasons

Improvement in interest rates

More weddings with easing of Covid
More weddings with easing of Covid

Roman Catholiocs paid over due rent which had not been accrued as not certail of payment

Less R&M this year

No Repairs
Jubilee celebration costs
Extra envelopes

Offer decreased

Cleaning back to normal after covid
Price increase and more services
Price increase and more services
No major repairs

Major work capitalised and writen off over 4 years
mowers serviced and gardeners to pay

price increased

no musicpurchases

Increase in bank charges

Major work capitalised and writen off over 4 years

Additional work due to sale of properties

PAROCHIAL CHURCH COUNCIL
OF
KIRKBY STEPHEN
WITH MALLERSTANG
CROSBY GARRETT AND SOULBY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Registered Charity Number 1132029

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby
Statement of Financial Activities
For the period from 01 January 2022 to 31 December 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds	-	-	-	-	-
Voluntary income	47,840	3,838	-	51,678	56,692
Activities for generating funds	650	133	-	783	1,231
Investment income	284	17,799	-	18,083	15,925
Incoming resources from charitable activities	12,721	190	-	12,911	6,905
Other incoming resources	615	1,479	-	2,094	2,653
Total income	62,110	23,439	-	85,549	83,405
Resources used					
Cost of generating funds	-	-	-	-	-
Cost of generating voluntary income	358	-	-	358	123
Fundraising trading cost of goods sold and other costs	-	-	-	-	-
Investment management costs	-	-	-		1,127
Charitable activities	61,421	3,437	-	64,858	71,440
Governance costs	1,084	1,295	-	2,379	4,720
Other resources used	-	-	-	-	-
Total expenditure	62,864	4,732	-	67,596	77,410
Net income / (expenditure) resources before transfer	-753	18,706	-	17,953	5,995
Transfers:					
Gross transfers between funds - in	-		-	-	
Gross transfers between funds - out	-		-	-	
Other recognised gains / losses					
Gains/losses on investment assets	-		-4,627	-4,627	132
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	8,570
Net movement in funds	-753	14,079	-	13,326	14,697
Reconciliation of funds					
Total funds brought forward	91,898	635,439	-	727,337	712,640
Total funds carried forward	91,145	649,518	-	740,663	727,337

There may be minor discrepancies in the totals if the pence are not being shown

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Balance Sheet (Summary)

		As at 12/31/2022	As at 12/31/2021
Fixed assets			
	Tangible Assets	315,545	310,000
	Investments	66,388	70,834
		381,933	380,834
Current assets			
	Debtors	11,104	7,761
	Cash At Bank And In Hand	352,826	344,488
		363,930	352,250
Liabilities			
	Creditors: Amounts Falling Due In One Year	5,199	5,746
		5,199	5,746
Net current assets less current liabilities		358,731	346,504
Total assets less current liabilities		740,664	727,337
Liabilities			
		-	-
Total net assets less liabilities		740,664	727,337
Represented by			
Unrestricted			
	Unrestricted - General Funds	91,145	91,898
Designated			
Restricted			
	Restricted - B Farrant	6,170	6,802
	Restricted - Chancel capital	165	187
	Restricted - Chancel inc	201	196
	Restricted - Children's Fund	4,069	4,069
	Restricted - Choir Fund	705	515
	Restricted - Donations	1,833	1,105
	Restricted - Fazackerley Coppock 1	103,231	103,231
	Restricted - Giles Thompson	147	147
	Restricted - LEGACIES	1,000	-
	Restricted - Maintenance and Development Fund	32,516	32,326
	Restricted - Mary Thompson Organ Fund	3,610	3,602
	Restricted - P Norton	3,464	3,419
	Restricted - Restoration	578	445
	Restricted - Restricted Fund	29,908	27,908
	Restricted - Soulby Field	29,358	28,798
	Restricted - Tithe Act Fund	1,835	1,869
	Restricted - Vicar & Churchwardens fund	430,727	420,818
Fund Totals		740,664	727,337

Approved by he Parochial Church Council on 4th May 2023 and signed on its behalf by

Chair, Canon Brendan Giblin

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

For the year ended 31 December 2022

ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 together with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standards FRS 102.

The financial statements have been prepared under the historic cost convention except for investment assets, which are sh at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in l They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informa gatherings of church members.

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the incom derived from the endowment is to be used either as restricted or unrestricted funds depending upon the purpose for which t endowment was established in the first place.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor. Where these fund have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance ba

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated i with those assets' depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any sur to other general funds.

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the inco resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the use the resources, their ultimate receipt is considered reasonably certain and the amounts due are readily quantifiable. Dividend accounted for when declared receivable, interest as and when accrued by the payer. All other income is recognised when it receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish offer expected to be paid over is accounted for when due. All other expenditure generally recognised when it is incurred and accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s 10(2)(a) and (c) of the Charities Ac 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty fo disposal are inalienable property, listed in the church's inventory which can be inspected (at any reasonable time).

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equip
with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value on 31 December.

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Analysis of income
Selected period: 01 January 2022 to 31 December 2022

	General	Designated	Restricted	Endowment	Total This year	Total Last year
Incoming resources						
Incoming resources from generated funds						
1010 - Planned giving - gift aided	22,250	-	-	-	22,250	22,277
1011 - Tax recoverable	8,187	-	-	-	8,187	7,085
1012 - Planned giving - non gift-aided	4,628	-	-	-	4,628	5,421
1013 - Collections	5,241	-	768	-	6,009	2,962
1014 - Gift days	-	-	-	-	-	
1015 - Donations - gift-aided one-off	1,741	-	-	-	1,741	1,134
1016 - Offertory box	1,650	-	-	-	1,650	1,412
1017 - Donations - other	4,121	-	70	-	4,191	6,395
1018 - Legacies	-	-	3,000	-	3,000	10,000
1019 - Just Giving Donations	22	-	-	-	22	6
1030 - Special events - fund raising	650	-	-	-	650	1,231
1031 - Fund-raising - rest fund	-	-	133	-	133	-
1040 - Interest and dividends	284	-	2,689	-	2,974	2,057
1045 - Income from investment properties	-	-	15,110	-	15,110	13,868
Incoming resources from generated funds Totals	48,774	-	21,770	-	70,544	73,848
Incoming resources from charitable activities						
1050 - Statutory fees	5,491	-	-	-	5,491	3,116
1051 - Extra Parish Fees	775	-	190	-	965	120
1053 - Magazine advertising	1,291	-	-	-	1,291	1,314
1054 - Magazine subscriptions	864	-	-	-	864	925
1057 - Rental income	4,300	-	-	-	4,300	1,430
1058 - Choir fees	-	-	-	-	-	
Incoming resources from charitable activities Totals	12,721	-	190	-	12,911	6,905
Other incoming resources						
1060 - VAT recoverable	615	-	1,479	-	2,094	2,596
1061 - Other income	-	-	-	-		57
1070 - Parish Offer contributions	-	-	-	-	-	
1071 - Vicarage maintenance reimbursement	-	-	-	-	-	
1072 - Shared expenses reimbursement	-	-	-	-	-	
1075 - Suspense	-	-	-	-	-	
Other incoming resources Totals	615	-	1,479	-	2,094	2,653
Incoming resources Grand totals	***62,110***	***-***	***23,439***	***-***	***85,549***	***83,405***

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Analysis of expenditure
Selected period: 01 January 2022 to 31 December 2022

	General	Designated	Restricted	Endowment	Total This year	Total Last year
Resources used						
Cost of generating funds						
2028 - Investment Properties Maintenance	-	-	-	-	-	1,127
2061 - Fund raising costs	177	-	-	-	177	-
2062 - Printing of stewardship envelopes	181	-	-	-	181	123
Cost of generating funds Totals	358	-	-	-	358	1,250
Charitable activities						
2010 - Charitable giving - overseas	-	-	-	-	-	
2011 - Charitable giving - secular	-	-	-	-	-	
2012 - Charitable giving - home	-	-	-	-	-	
2015 - Diocesan parish offer	30,000	-	-	-	30,000	34,500
2016 - Other ministry costs	300	-	-	-	300	300
2020 - Cleaning	4,284	-	-	-	4,284	2,712
2021 - Electricity	5,477	-	-	-	5,477	4,078
2022 - Gas	4,800	-	-	-	4,800	2,891
2023 - Repairs and maintenance	2,334	-	110	-	2,444	6,240
2024 - Security system	1,556	-	-	-	1,556	1,338
2025 - Fabric	-	-	1,479	-	1,479	5,315
2026 - Churchyard	869	-	-	-	869	102
2027 - Vicarage maintenance	-	-	-	-	-	
2028 - Investment Property maintenance	-	-	-	-	-	
2029 - Water Rates	72	-	-	-	72	56
2030 - Insurance	7,382	-	-	-	7,382	10,598
2031 - Service expenses	400	-	-	-	400	449
2032 - Priests' expenses	244	-	-	-	244	300
2033 - Organ expenses	559	-	-	-	559	559
2034 - Choir expenses	110	-	-	-	110	307
2035 - Printing and stationery	1,026	-	-	-	1,026	933
2036 - Expenses incurred re new priest	1,203	-	-	-	1,203	-
2037 - Management and administration	761	-	-	-	761	408
2038 - Gifts	45	-	-	-	45	-
2039 - Training	-	-	-	-	-	
2040 - Youth work	-	-	-	-	-	
2041 - Childrens' expenses	-	-	-	-	-	
2044 - Depreciation	-	-	1,848	-	1,848	354
2045 - Sundry epenses	-	-	-	-	-	
Charitable activities Totals	61,421	-	3,437	-	64,858	71,440
Governance costs						
2071 - Independent examiner's fee	564	-	-	-	564	576
2072 - Architect's fees	520	-	-	-	520	623
2073 - Land agent's fees	-	-	1,295	-	1,295	3,521
2074 - Other governance	-	-	-	-	-	
Governance costs Totals	1,084	-	1,295	-	2,379	4,720
Other resources used						
2075 - Suspense	-	-	-	-	-	
Other resources used Totals	-	-	-	-	-	
Resources used Grand totals	***62,864***	**-**	***4,732***	**-**	***67,596***	***77,410***

Notes to the financial statements
for the year ended 31 December 2022

FIXED ASSETS

(a) TANGIBLE	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Freehold land and buildings:				
Cost				
At 1 January and at 31 December	30,000	280,000	310,000	310,000
Depreciation				
At 1 January and at 31 December	-	-	-	-
NBV				
At 31 December	30,000	280,000	310,000	310,000
Church equipment:				
Cost:				
At 1 January	8,176	6,903	15,079	15,079
Additions	-	7,393	7,393	-
At 31 December	8,176	14,296	22,472	15,079
Depreciation:				
At 1 January	8,176	6,903	15,079	14,725
Charge for year	-	1,848	1,848	354
At 31 December	8,176	8,751	16,927	15,079
NBV				
At 31 December	-	5,545	5,545	-

The unrestricted freehold land and buildings comprise Church House, Kirkby Stephen.

Equipment consists of a printer, a tractor mower, the sound system, chairs and trolley and tables, ar
The restricted freehold land and buildings comprise those land and buildings known as D
Farm and Duckintree House, Kaber, Kirkby Stephen. These came into the possession of the Church in 2002 on the cessation of the Mary Alderson, deceased, Trust under the terms of her will, at a value of £225,000. Also included are pieces of land at Nateby and Soulby which are let for grazing, valued at £55000.

(b) INVESTMENT	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Market value at 1 January	-	70,832	61,961
Additions	-	181	170
Unrealised revaluation gain/(loss)	-	- 4,626	8,701

Transfer of Capital	-	-	-
Market value at 31 December	-	66,386	70,832

ıd storage heaters
Duckintree

Notes to the financial statements

for the year ended 31 December 2022

DEBTORS AND PREPAYMENTS

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Gift aid recoverable	5,019		4,087
VAT recoverable	615	1,479	498
Rent		3,409	2,710
Reimbursements			-
Interest receivable	10	61	152
Fees			284
Other	512		30
Prepayments			-
	6,155	4,948	7,761

CREDITORS AND ACCRUED INCOME

Amounts falling due in one year:

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Heat and Light	2,029		1,845
Cleaning	312		288
Priests' expenses			150
Professional fees	1,486		1,034
Repairs	496		
Reimbursements			-
Other	615		67
	4,937	-	3,384

DONATIONS MADE IN 2022

Children's Society	332
Bishops Harvest for the Hungry	619
Royal British Legion	918
Ukraine Relief	333

Parochial Church Council of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby
Restricted Fund movement
01 January 2022 to 31 December 2022

Fund	Brought Forward	Movement	Carried Forward
KIRKBY STEPHEN			
CHIL - Children's Fund	4069	0	4069
CHOIR - Choir Fund	515	190	705
ORGAN - Mary Thompson	3602	8	3610
RESTR - Restricted Fund	27908	2000	29908
TITHE - Tithe Act Fund	1869	-34	1835
VCW - Vicar & Churchwardens fund	420818	9909	430727
CROSBY GARRETT			
BFar - B Farrant	6802	-632	6170
Chancca - Chancel capital	187	-22	165
Chancin - Chancel inc	196	5	201
Don - Donations	1105	728	1833
PNort - P Norton	3419	45	3464
Restora - Restoration	445	133	578
MALLERSTANG			
MDF - Maintenance and Development Fund	32326	190	32516
F-C - Fazackerley Coppock 1	103230	0	103230
Leg - Legacies	0	1000	1000
PCC Funds			
Soulby Church trust	28798	561	29358
Giles Thompson	147	0	147
GRAND TOTAL	**635438**	**14080**	**649517**

Independent examiner's report to the PCC of Kirkby Stephen Parish Church with Mallerstang, Crosby Garrett and Soulby

I report on the accounts for year ended 31st December 2022 which are set out on pages 1 to 8.

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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed

Dated

John Andrew, FCA
17-19 Market Street,
Kirkby Stephen,
Cumbria, CA17 4QS

Mallerstang

Kirkby Stephen

Storage heaters in Church House and the Hartley Chapel have been updated. I have capitalised th
years depreciation has been given as the majority of the work was completed by Dec 2021 but not
depreciated as the VAT has been reclaimed.

Cash Account - This includes £1191 for cheques from Invesco made out to Diana Barnes. Work on

Soullby

expenditure
December 2022

Incoming resources
from generated funds

1010 - Planned giving - gift aided
1011 - Tax recoverable
1012 - Planned giving - non gift-aided
1013 - Collections
1014 - Gift days
1015 - Donations - gift-aided one-off
1016 - Offertory box
1017 - Donations - other
1018 - Legacies
1019 - Just Giving Donations
1030 - Special events - fund raising
1031 - Fund-raising - rest fund
1040 - Interest and dividends
1045 - Income from investment properties

generated funds Totals

Crosby Garrett)

1050 - Statutory fees
1051 - Extra Parish Fees
1053 - Magazine advertising
1054 - Magazine subscriptions
1057 - Rental income
1058 - Choir fees

charitable activities Totals

Church, Crosby Garrett)

1060 - VAT recoverable
1061 - Other income
1070 - Parish Offer contributions
1071 - Vicarage maintenance reimbursement
1072 - Shared expenses reimbursement
1075 - Suspense

Totals

Incoming resources Grand totals

Resources used
Cost of generating funds

2028 - Investment Properties Maintenance
2061 - Fund raising costs
2062 - Printing of stewardship envelopes

Totals

Crosby Garrett)

2010 - Charitable giving - overseas
2011 - Charitable giving - secular
2012 - Charitable giving - home
2015 - Diocesan parish offer
2016 - Other ministry costs
2020 - Cleaning
2021 - Electricity
2022 - Gas
2023 - Repairs and maintenance
2024 - Security system
2025 - Fabric
2026 - Churchyard
2027 - Vicarage maintenance
2028 - Investment Property maintenance
2029 - Water Rates
2030 - Insurance
2031 - Service expenses
2032 - Priests' expenses
2033 - Organ expenses
2034 - Choir expenses
2035 - Printing and stationery
2036 - Expenses incurred re new priest
2037 - Management and administration
2038 - Gifts
2039 - Training
2040 - Youth work
2041 - Childrens' expenses
2044 - Depreciation
2045 - Sundry epenses

Charitable activities Totals

Crosby Garrett)

2071 - Independent examiner's fee
2072 - Architect's fees
2073 - Land agent's fees
2074 - Other governance

Governance costs Totals

Crosby Garrett)

2075 - Suspense

Other resources used Totals

Resources used Grand totals

General	Designated	Restricted	Endowment
	22,250.40 -	-	-
	8,186.70 -	-	-
	4,628.00 -	-	-
	5,241.09 -	768.2 -	
-	-	-	-
	1,741.00 -	-	-
	1,649.71 -	-	-
	4,120.65 -	70 -	
-	-	3,000.00 -	
	22 -	-	-
	650.25 -	-	-
-	-	132.5 -	
	284.31 -	2,689.32 -	
-	-	15,109.82 -	
	48,774.11 -	21,769.84 -	
	5,491.00 -	-	-
	775 -	190 -	
	1,291.00 -	-	-
	864 -	-	-
	4,300.00 -	-	-
-	-	-	-
	12,721.00 -	190 -	
	615.12 -	1,478.67 -	
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
	615.12 -	1,478.67 -	
	62,110.23 -	23,438.51 -	
-	-	-	-
	177.28 -	-	-
	180.93 -	-	-
	358.21 -	-	-

-	-	-	-
-	-	-	-
-	-	-	-
	30,000.00 -	-	-
	300 -	-	-
	4,284.00 -	-	-
	5,476.70 -	-	-
	4,799.86 -	-	-
	2,334.11 -		110 -
	1,556.39 -	-	-
-	-		1,478.67 -
	869.1 -	-	-
-	-	-	-
-	-	-	-
	71.75 -	-	-
	7,382.43 -	-	-
	399.87 -	-	-
	243.9 -	-	-
	559.2 -	-	-
	110 -	-	-
	1,025.69 -	-	-
	1,202.59 -	-	-
	760.89 -	-	-
	45 -	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-		1,848.33 -
-	-	-	-
	61,421.48 -		3,437.00 -
	564 -	-	-
	520 -	-	-
-	-		1,295.12 -
-	-	-	-
	1,084.00 -		1,295.12 -
-	-	-	-
-	-	-	-
	62,863.69 -		4,732.12 -

Total			
	This year	**Last year**	Variance
	22250.40	22277.20	0.12%
	8186.70	7085.27	-15.55%
	4628.00	5421.10	14.63%
	6009.29	2961.60	-102.91%
-	-		
	1741.00	1133.90	-53.54%
	1649.71	1412.28	-16.81%
	4190.65	6394.62	34.47%
	3000.00	10000.00	70.00%
	22.00	5.89	-273.51%
	650.25	1230.77	47.17%
	132.50	-	
	2973.63	2056.92	-44.57%
	15109.82	13868.08	-8.95%
	70543.95	73847.63	
	5491.00	3116.00	-76.22%
	965.00	120.00	-704.17%
	1291.00	1313.50	1.71%
	864.00	925.00	6.59%
	4300.00	1430.00	-200.70%
-	-		
	12911.00	6904.50	
	2093.79	2596.16	19.35%
-		57.00	
-	-		
-	-		
-	-		
-	-		
	2093.79	2653.16	
	85548.74	83405.29	
	0.00	1127.00	
	177.28	0.00	
	180.93	122.77	-47.37%
	358.21	1249.77	

-	-		
-	-		
-	-		
	30000.00	34500.00	13.04%
	300.00	300.00	0.00%
	4284.00	2712.00	-57.96%
	5476.70	4078.01	-34.30%
	4799.86	2891.47	-66.00%
	2444.11	6239.64	60.83%
	1556.39	1338.38	-16.29%
	1478.67	5314.80	72.18%
	869.10	102.16	-750.72%
-	-		
-	-		
	71.75	56.07	-27.97%
	7382.43	10597.62	30.34%
	399.87	448.93	10.93%
	243.90	300.00	18.70%
	559.20	559.20	0.00%
	110.00	307.45	64.22%
	1025.69	932.53	-9.99%
	1202.59	0.00	
	760.89	408.03	-86.48%
	45.00	-	
-	-		
-	-		
-	-		
	1848.33	353.59	-422.73%
-	-		
	64858.48	71439.88	
	564.00	576.00	2.08%
	520.00	622.88	16.52%
	1295.12	3521.32	63.22%
-	-		
	2379.12	4720.20	
-	-		
-	-		
	67595.81	77409.85	

Explanations

Covid restrictions have lifted and people are happier to mix again

Covid restrictions have lifted and people are happier to mix again

Covid restrictions have lifted and people are happier to mix again

Intrduction of QR Code in church
Very little fundraising took place in any of the churches, due to varied personal reasons

Improvement in interest rates

More weddings with easing of Covid
More weddings with easing of Covid

Roman Catholiocs paid over due rent which had not been accrued as not certail of payment

Less R&M this year

No Repairs
Jubilee celebration costs
Extra envelopes

Offer decreased

Cleaning back to normal after covid
Price increase and more services
Price increase and more services
No major repairs

Major work capitalised and writen off over 4 years
mowers serviced and gardeners to pay

price increased

no musicpurchases

Increase in bank charges

Major work capitalised and writen off over 4 years

Additional work due to sale of properties

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH M

England & Wales - Charity number 1132029

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH MALLERSTANG, CROSBY GARRETT AND SOULBY

(Charity Number 1132029)

ANNUAL ACCOUNTS AND TRUSTEES REPORT FOR THE PERIOD ENDED

31st DECEMBER 2021

ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby (PCC) is part of the Diocese of Carlisle within the Church of England and is registered on the Register of Charities wef 7th October 2009, No: 1132029.

The correspondence address is: The PCC Secretary, Lunesdale, Rowgate, Kirkby Stephen CA17 4SP. (Changed 16/05/21)

The charity does not have a constitution, but its status is established under sections 2 and 3 of the Parochial Church Council (Powers) Measure 1956.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll.

The full PCC met eight times during the year (twice via Zoom) for general business, with an average attendance level of 63%. In addition, discussion of future ministry provision in our benefice required no less than nine additional meetings: the Archdeacon attended two, the Rural Dean three of these. Of these, one was a Standing Committee meeting, two were PCC meetings, three were Joint Benefice PCC meetings with Brough; and two were open Joint Benefice PCC meetings attended by other congregation members. It is hoped to be able to start the recruitment to a stipendiary clergy post around Easter 2022.

PCC members who were serving as at 31st December 2021

Vicar:	Vacant
Wardens:	Jean Hill, Ian Allonby, Stuart Johnstone, Glenys Lumley, Alan Coates
Representatives on the Deanery Synod:	Rosemary Turner, Martin Holdgate (*Member of the Diocesan Synod),* Alan Coates
Elected Members	Shiela Haughey, Cathy Prime, Rebecca Cowling, Glenys Lumley *(Vice Chair)* Kathleen Robinson, Rob Paisley, Claire Lumley, Gordon Hutton, David Whitehead, Maggie Heath, Alan King (Elected 16/05/21), James Kidd (Resigned 16/05/21)
Ministry Team	Rev'd Canon Carole Marsden, Rev'd Jean Wright, Rev'd Judy Polkinhorn

AIMS AND PURPOSE

The PCC has the responsibility of cooperating with the incumbent in promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of all the church property within the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby.

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

• Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.

• Provision of pastoral care for people living in the parish.

• Missionary and outreach work.

To facilitate this work, it is important that we continue to maintain the fabric of our Churches.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Normally Kirkby Stephen Parish Church holds a said service twice a month, a choral service every Sunday and additional services at times of festival. St Mary's, Mallerstang has 2 services a month and Crosby Garrett has 1 service. Week-day services are also held in our churches.

All are welcome to attend our regular services. At present there are 110 parishioners on the Benefice Electoral Roll. 1 name was added during the year and 2 were removed either through death or because they moved away from the parish. *(These are figures from April 2021. Update due early April 2022)* The average weekly attendance, counted during October, was 36.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God

for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. We have celebrated 3 baptisms and 3 weddings; and held 16 funerals and one blessing of a grave in our churches this year.

Kirkby Stephen Parish Church

We continue to share our church with the Roman Catholic community who held regular services on Saturday evenings or Sunday when lockdown rules permitted.

Some congregation members who are vulnerable continue to access local and national Sunday services on YouTube, TV or church websites

As Covid regulations eased, we were able to welcome Primary School children back into church for Experience Harvest and Experience Christmas events. But regular 'Messy Church' events at the Primary School were put on hold. The Primary School held a Christmas service in church

Regular events, such as the ecumenical Remembrance Service and Christmas celebrations (Carols in the Mart, Service of Nine Lessons and Carols, Christingle) all made a welcome return and were well attended.

St Mary's

Services have resumed to Communion and Matins each month. Attendance has averaged 7-10 We were able to organise an Anthology Service this year at Christmas; it was enjoyed by a good audience of thirty. Hopefully we shall be returning to our special services as Covid abates.

St Andrew's

Due to the pandemic the Church was closed from January and monthly celebrations of Holy Communion resumed at Easter. Evening Prayer resumed in June until August. In addition, Holy Communion was celebrated at Ascension Day; Pentecost; The Transfiguration with a Deanery Solemn Eucharist when Bishop Peter Ramsden presided; Christmas Eve Celebration when children built up the Crib; St Andrew's Day.

Other worship included Night Prayer, held at Mains View once in Lent and three times in Advent; an Ecumenical Walk of Witness on Good Friday with short service in the Church Yard; Joint Services with the United Chapel at the Chapel at Harvest; Remembrance Sunday; and a Carol Service with Children's Nativity.

Soulby
The village church has been closed for many years but a Christian presence was still maintained in the village. When regulations permitted, ecumenical Prayer in the Community took place on the first Tuesday of each month in the Village Hall at which everyone was welcome to share Morning prayer from the Iona Community.

Financial Review

The income and expenditure for the year are shown in the Financial Statements.

The charity's financial position remains sound in spite of some Covid-related loss of income due to lack of fundraising events at the Parish Church and St Mary’s; and fewer external visitors.

The Treasurer’s Report contains further details

Reserves Policy

The Trustees recognise that reserves are needed to manage cash flow delays where income arrives later than expenditure. Cash in the bank at any one time is normally sufficient to cover such delays. The Trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments.

Approved by the Trustees on 24 February 2022 and signed on their behalf

..... Vice Chair (G Lumley)

PAROCHIAL CHURCH COUNCIL
OF
KIRKBY STEPHEN
WITH MALLERSTANG
CROSBY GARRETT AND SOULBY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity Number 1132029

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby
Statement of Financial Activities
For the period from 01 January 2021 to 31 December 2021

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds	-	-	-	-	-
Voluntary income	46352	10340	-	56692	59530
Activities for generating funds	1231	-	-	1231	3001
Investment income	35	15889	-	15925	17476
Incoming resources from charitable activities	6905	-	-	6905	5847
Other incoming resources	1117	1537	-	2653	615
Total income	55639	27766	-	83405	86468
Resources used					
Cost of generating funds	-	-	-	-	-
Cost of generating voluntary income	123	-		123	227
Fundraising trading cost of goods sold and other costs	-	-	-	-	-
Investment management costs	-	1127	-	1127	2874
Charitable activities	58797	12643	-	71440	60548
Governance costs	1199	3521	-	4720	2610
Other resources used	-	-	-	-	-
Total expenditure	60119	17291	-	77410	66259
Net income / (expenditure) resources before transfer	-4480	10475	-	5995	20209
Transfers:					
Gross transfers between funds - in	-	-	-	-	121628
	-	-	-	-	-121628
Other recognised gains / losses					
Gains/losses on investment assets	-	131	-	131	-12242
Gains on revaluation, fixed assets, charity's own use	-	8570	-	8570	-
Net movement in funds	-4480	19177	-	14697	7968
Reconciliation of funds					
Total funds brought forward	96378	616262	-	712640	704672
Total funds carried forward	91898	635438	-	727337	712640

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Balance Sheet (Summary)

		As at 12/31/2021	As at 12/31/2020
Fixed assets			
	Tangible Assets	310000	310354
	Investments	70834	61962
		380834	**372315**
Current assets			
	Debtors	7761	10003
	Cash At Bank And In Hand	344438	336417
		352199	**346419**
Liabilities			
	Creditors: Amounts Falling Due In One Year	5746	6095
		5746	**6095**
Net current assets less current liabilities		**346504**	**340324**
Total assets less current liabilities		**727337**	**712640**
Liabilities			
		-	-
Total net assets less liabilities		**727337**	**712640**
Represented by			
Unrestricted			
	Unrestricted - General Funds	91898	96378
Designated			
Restricted			
	Restricted - B Farrant	6802	5793
	Restricted - Chancel capital	187	153
	Restricted - Chancel inc	196	191
	Restricted - Children's Fund	4069	4069
	Restricted - Choir Fund	515	713
	Restricted - Donations	1105	1105
	Restricted - Fazackerley Coppock 1	103231	103231
	Restricted - Giles Thompson	147	291
	Restricted - Maintenance and Development Fund	32326	37758
	Restricted - Mary Thompson Organ Fund	3602	3600
	Restricted - P Norton	3419	3419
	Restricted - Restoration	445	2385
	Restricted - Restricted Fund	27908	17568
	Restricted - Soulby Field	28798	28238
	Restricted - Tithe Act Fund	1869	1771
	Restricted - Vicar & Churchwardens fund	420818	405977
Fund Totals		**727337**	**712640**

Approved by he Parochial Church Council on 24th February 2022 and signed on its behalf by

G Lumley (Vice Chairperson)

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

For the year ended 31 December 2021

ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 together with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Repo by Charities and applicable accounting standards FRS 102.

The financial statements have been prepared under the historic cost convention except for investment asset which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discre the income derived from the endowment is to be used either as restricted or unrestricted funds depending u the purpose for which the endowment was established in the first place.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor. Wh these funds have unspent balances, interest on their pooled investment is apportioned to the individual fund an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated f particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC own use are abated in line with those assets' depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised w the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC legally entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are readily quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish offer expected to be paid over is accounted for when due. All other expenditure is generally recognised when it is incurred and accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s 10(2)(a) and (c) of th Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which requ faculty for disposal are inalienable property, listed in the church's inventory which can be inspected (at any reasonable time).

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value on 31 December.

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Analysis of income
Selected period: 01 January 2021 to 31 December 2021

	General	Designated	Restricted	Endowment	Total This year	Total Last year
Incoming resources						
Incoming resources from generated funds						
1010 - Planned giving - gift aided	22277	-	-	-	22277	22402
1012 - Planned giving - non gift-aided	5421	-	-	-	5421	3561
1011 - Tax recoverable	7085	-	-	-	7085	9984
1013 - Collections	2962	-	-	-	2962	1638
1015 - Donations - gift-aided one-off	1134	-	-	-	1134	10008
1016 - Offertory box	1412	-	-	-	1412	436
1017 - Donations - other	6055	-	340	-	6395	11347
1018 - Legacies	-	-	10000	-	10000	-
1019 - Just Giving Donations	6	-	-	-	6	155
1030 - Special events - fund raising	1231	-	-	-	1231	404
1040 - Interest and dividends	35	-	2022	-	2057	2672
1045 - Income from investment properties	-	-	13868	-	13868	14804
1031 - Fund-raising - rest fund	-	-	-	-	-	2597
Incoming resources from generated funds Totals	47618	-	26230	-	73848	80006
Incoming resources from charitable activities						
1050 - Statutory fees	3116	-	-	-	3116	2242
1053 - Magazine advertising	1314	-	-	-	1314	1667
1054 - Magazine subscriptions	925	-	-	-	925	858
1057 - Rental income	1430	-	-	-	1430	1000
1051 - Extra Parish Fees	120	-	-	-	120	80
Incoming resources from charitable activities Totals	6905	-	-	-	6905	5847
Other incoming resources						
1060 - VAT recoverable	1060	-	1537	-	2596	615
1061 - Other income	57	-	-	-	57	-
Other incoming resources Totals	1117	-	1537	-	2653	615
Incoming resources Grand totals	**55639**	**-**	**27766**	**-**	**83405**	**86468**

United Benefice of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby

Analysis of expenditure
Selected period: 01 January 2021 to 31 December 2021

	General	Designated	Restricted	Endowment	Total This year	Total Last year
Resources used						
Cost of generating funds						
2062 - Printing of stewardship envelopes	123	-	-	-	123	227
2028 - Investment Properties Maintenance	-	-	1127	-	1127	2874
Cost of generating funds Totals	123	-	1127	-	1250	3101
Charitable activities						
2015 - Diocesan parish offer	34500	-	-	-	34500	24833
2016 - Other ministry costs	300	-	-	-	300	-
2020 - Cleaning	2712	-	-	-	2712	2304
2021 - Electricity	4078	-	-	-	4078	6982
2022 - Gas	2891	-	-	-	2891	1839
2023 - Repairs and maintenance	2017	-	4223	-	6240	3336
2024 - Security system	1338	-	-	-	1338	708
2025 - Fabric	603	-	4712	-	5315	4059
2026 - Churchyard	102	-	-	-	102	619
2030 - Insurance	7231	-	3367	-	10598	8412
2031 - Service expenses	449	-	-	-	449	462
2032 - Priests' expenses	300	-	-	-	300	173
2033 - Organ expenses	559	-	-	-	559	559
2034 - Choir expenses	110	-	197	-	307	107
2035 - Printing and stationery	933	-	-	-	933	1197
2037 - Management and administration	264	-	144	-	408	205
2045 - Sundry epenses	-	-	-	-		2661
2044 - Depreciation	354	-	-	-	354	2239
2028 - Investment Property maintenance	-	-	-	-		-147
2029 - Water Rates	56	-	-	-	56	-
Charitable activities Totals	58797	-	12643	-	71440	60548
Governance costs						
2071 - Independent examiner's fee	576	-	-	-	576	503
2072 - Architect's fees	623	-	-	-	623	487
2073 - Land agent's fees	-	-	3521	-	3521	1619
Governance costs Totals	1199	-	3521	-	4720	2610
Resources used Grand totals	**60119**	**-**	**17291**	**-**	**77410**	**66259**

Notes to the financial statements
for the year ended 31 December 2021

FIXED ASSETS

(a) TANGIBLE	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Freehold land and buildings:				
Cost				
At 1 January and at 31 December	30,000	280,000	310,000	310,000
Depreciation				
At 1 January and at 31 December	-	-	-	-
NBV				
At 31 December	30,000	280,000	310,000	310,000
Church equipment:				
Cost:				
At 1 January	8,176	6,903	15,079	15,079
Additions	-	-	-	-
At 31 December	8,176	6,903	15,079	15,079
Depreciation:				
At 1 January	7,822	6,903	14,725	12,487
Charge for year	354	-	354	2,238
At 31 December	8,176	6,903	15,079	14,725
NBV				
At 31 December	-	-	-	354

The unrestricted freehold land and buildings comprise Church House, Kirkby Stephen.
Equipment consists of a printer, a tractor mower, the sound system, chairs and trolley and tables.

The restricted freehold land and buildings comprise those land and buildings known as D Farm and Duckintree House, Kaber, Kirkby Stephen. These came into the possession of the Church in 2002 on the cessation of the Mary Alderson, deceased, Trust under the terms of her will, at a value of £225,000. Also included are pieces of land at Nateby and Soulby which are let for grazing, valued at £55000.

(b) INVESTMENT	Unrestricted 2021 £	Restricted 2021 £	Total 2020 £
Market value at 1 January	-	61,961	74,044
Additions	-	170	530
Unrealised revaluation gain/(loss)	-	8,701	- 12,613

Transfer of Capital	-	-	-
Market value at 31 December	-	70,832	61,961

uckintree

Notes to the financial statements

for the year ended 31 December 2021

DEBTORS AND PREPAYMENTS

	Unrestricted 2021 £	Restricted 2021 £	Total 2020 £
Gift aid recoverable	4,087		5,875
VAT recoverable	498		-
Rent		2,710	3,253
Reimbursements			-
Interest receivable	67	85	123
Fees	284		90
Other	30		229
Prepayments			433
	4,966	2,795	10,003

CREDITORS AND ACCRUED INCOME

Amounts falling due in one year:

	Unrestricted 2021 £	Restricted 2021 £	Total 2020 £
Heat and Light	1,845		888
Cleaning	288		144
Priests' expenses	150		-
Professional fees	1,034		1,038
Rental income			
Reimbursements			-
Other	67		159
	3,383	-	2,229

DONATIONS MADE IN 2021

Children's Society	256
Bishops Harvest for the Hungry	192
Royal British Legion	491

Parochial Church Council of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby
Restricted Fund movement
01 January 2021 to 31 December 2021

Fund	Brought Forward	Movement	Carried Forward
KIRKBY STEPHEN			
CHIL - Children's Fund	4069	0	4069
CHOIR - Choir Fund	712	-197	515
ORGAN - Mary Thompson	3600	2	3602
RESTR - Restricted Fund	17568	10340	27908
TITHE - Tithe Act Fund	1770	99	1869
VCW - Vicar & Churchwardens fund	405977	14841	420818
CROSBY GARRETT			
BFar - B Farrant	5792	1010	6802
Chancca - Chancel capital	153	34	187
Chancin - Chancel inc	190	6	196
Don - Donations	1105	0	1105
PNort - P Norton	3418	1	3419
Restora - Restoration	2385	-1940	445
MALLERSTANG			
MDF - Maintenance and Development Fund	37757	-5431	32326
F-C - Fazackerley Coppock 1	103230	0	103230
PCC Funds			
Soulby Church trust	28237	561	28798
Giles Thompson	291	-144	147
GRAND TOTAL	**616254**	**19181**	**635436**

91898

Independent examiner's report to the PCC of Kirkby Stephen Parish Church with Mallerstang, Crosby Garrett and Soulby

I report on the accounts for year ended 31st December 2021 which are set out on pages 1 to 8.

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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed

Dated

_____

John Andrew, FCA
17-19 Market Street,
Kirkby Stephen,
Cumbria, CA17 4QS

Mallerstang

Kirkby Stephen

Bank Account - The large amount unreconciled is due to Kirkby Stephen's cash banking being paid
paymnt being made several times during the year. The outstanding amount was cleared early Janu

Cash Account - The large amount is due to the closure by HSBC of the Vicar and Church Warden's a
account and others for investments which would normally have been paid by direct debit.

No profit/loss on year revaluation for Tithe investment accounts. Details are sent to DBF at Carlisle
yet due to Covid restrictions.

Crosby Garrett

No profit/loss on year revaluation for Chancel Fund investment accounts. Details are sent to DBF a
been sent yet due to Covid restrictions.

Independent examiner's report to the PCC of Kirkby Stephen Parish Church with Mallerstang, Crosby Garrett and Soulby

I report on the accounts for year ended 31st December 2021 which are set out on pages 1 to 8.

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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed J. Andrew

Dated 30 JUNE 2022

John Andrew, FCA
17-19 Market Street,
Kirkby Stephen,
Cumbria, CA17 4QS

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH M

England & Wales - Charity number 1132029

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF KIRKBY STEPHEN WITH MALLERSTANG, CROSBY GARRETT AND SOULBY

(Charity Number 1132029)

ANNUAL ACCOUNTS AND TRUSTEES REPORT FOR THE PERIOD ENDED

31st DECEMBER 2020

ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby (PCC) is part of the Diocese of Carlisle within the Church of England and is registered on the Register of Charities wef 7th October 2009, No: 1132029.

The correspondence address is: The PCC Secretary, The House on the Green, Nateby, Kirkby Stephen, CA17 4JR

The charity does not have a constitution, but its status is established under sections 2 and 3 of the Parochial Church Council (Powers) Measure 1956.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll.

During 2020 the PCC were unable to meet on a regular basis to conduct the routine business that is required in respect of administration and finance due to the Covid 19 pandemic. The full PCC only met in person four times during the year with an average level of attendance 58%, reduced significantly from usual levels because of Covid. During lockdown the PCC business meetings were conducted via email, with proposals deemed to be passed if no objections were raised, in accordance with the rules of Business by Correspondence.

PCC members who were serving as at 31st December 2020

Vicar:	Vacant (Sam Held resigned 31/07/20)
Wardens:	Jean Hill, Ian Allonby, Stuart Johnstone, Rosemary Turner, Alan Coates
Representatives on the Deanery Synod:	Rosemary Turner, Martin Holdgate (*Member of the Diocesan Synod)* (Sam Marsden and Chris Keogh resigned 18/10/20)
Elected Members	Shiela Haughey, Cathy Prime, Rebecca Cowling, Glenys Lumley *(Vice Chairman)* Kathleen Robinson, James Kidd, Rob Paisley, Claire Lumley, Gordon Hutton, David Whitehead, Maggie Heath
Ministry Team	Rev'd Canon Carole Marsden, Rev'd Jean Wright, Rev'd Judy Polkinhorn
Lay Minister	Helen Bousfield

AIMS AND PURPOSE

The PCC has the responsibility of cooperating with the incumbent in promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of all the church property within the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby.

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work, it is important that we continue to maintain the fabric of our Churches.

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Normally Kirkby Stephen Parish Church holds 2 services every Sunday and additional services at times of festival. St Mary's, Mallerstang have 3 services a month and Crosby Garrett has 2 services. Week-day services are also held in our churches. However, as 2020 has been a challenging year services have been held when possible following government guidelines.

All are welcome to attend our regular services. At present there are 110 parishioners on the Benefice Electoral Roll. 1 name was added during the year and 2 were removed either through death or because they moved away from the parish. The average weekly attendance, counted during October, was 36.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. We have celebrated 1 baptism and 1 wedding and held 7 funerals in our churches this year.

Kirkby Stephen Parish Church

We continue to share our church with the Roman Catholic community who held regular services on Sundays and during the week before lockdown.

During the period when the church was required to close, readings and reflections were sent out weekly by email – and many congregation members were able to access local and national Sunday services on YouTube and via church websites

Due to the pandemic, regular 'Messy Church' events at the Primary School and events in church for younger children to experience the meaning of Advent, Easter, Pentecost and Harvest, were all put on hold, as were usual school Christmas services for the Primary School and the Grammar School.

However, it was possible to hold an adapted, socially distanced form of Remembrance Service, Carol Service and Christingle – all widely welcomed in the community during a difficult time.

St Mary's

Usual seasonal services for the wider community - which included a Lambing Service (May), Railway Service (June), Harvest Celebration (October) and Advent Carols (December) – all had to be cancelled because of Covid. However, events allowed us to have a Christmas service led by Revd Jean Wright.

St Andrew's

Regular services continued until lockdown. Children in the community produced a video of an Easter song. A Harvest celebration and Christmas Eve services were held under social distancing rules, both were shared with the United Church. Details of weekly readings, followed by reflections, were distributed by email. As were details of online services.

Fund-raising continued when possible during the summer and early autumn.

Soulby

The village church has been closed for many years but a Christian presence was still maintained in the village. Before the Covid pandemic prayer in the community took place on the first Tuesday of each month in the Village Hall and everyone was welcome to share Morning prayer from the Iona Community. This had to cease from March 2020. Reflections and details of online services were distributed by email

Financial Review

The income and expenditure for the year are shown in the Financial Statements.

Financial Impact of Covid 19

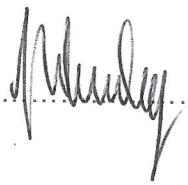
The charity's financial position remains sound.

Although, the Parish lost most of their income from their regular income streams, they had an increase of donations, resulting from a special church appeal and receiving various one-off payments by supporters.

Reserves Policy

The Trustees recognise that reserves are needed to manage cash flow delays where income arrives later than expenditure. Cash in the bank at any one time is normally sufficient to cover such delays. The Trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments.

Approved by the Trustees on Thursday 15th April 2021 and signed on their behalf



..... Vice Chair (G Lumley)

PAROCHIAL CHURCH COUNCIL
OF
KIRKBY STEPHEN
WITH MALLERSTANG
CROSBY GARRETT AND SOULBY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity Number 1132029

Benefice of Kirkby Stephen with Crosby Garrett and Mallerstang

Statement of Financial Activities

For the period from 01 January 2020 to 31 December 2020

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds					
Voluntary income	56,072	3,457	—	59,529	55,236
Activities for generating funds	—	3,000	—	3,000	12,453
Investment income	4	17,471	—	17,475	20,401
Incoming resources from charitable activities	5,847	—	—	5,847	10,704
Other incoming resources	169	445	—	614	10,922
Total income	**62,093**	**24,374**	**—**	**86,467**	**109,717**
Resources used					
Cost of generating funds					
Cost of generating voluntary income	226	—	—	226	214
Investment management costs	—	2,874	—	2,874	—
Charitable activities	50,696	9,851	—	60,548	128,498
Governance costs	990	1,618	—	2,609	6,475
Other resources used	—	—	—	—	—
Total expenditure	**51,914**	**14,344**	**—**	**66,258**	**135,188**
Net income / (expenditure) resources before transfer	**10,179**	**10,029**	**—**	**20,209**	**-25,471**
Transfers					
Gross transfers between funds - in	18,397	103,230	—	121,628	—
Gross transfers between funds - out	-121,669	41	—	-121,628	—
Other recognised gains / losses					
Gains / losses on investment assets	—	-12,241	—	-12,241	7,341
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	
Net movement in funds	**-93,092**	**101,060**	**—**	**7,967**	**-18,124**
Reconciliation of funds					
Total funds brought forward	**189,470**	**515,201**	**—**	**704,672**	**722,795**
Total funds carried forward	**96,378**	**616,261**	**—**	**712,639**	**704,672**

There may be minor discrepancies in the totals if the pence are not being shown

Benefice of Kirkby Stephen with Crosby Garrett and Mallerstang

Balance sheet (Church of England)
As at: 31 December 2020

	As at 31/12/2020	As at 31/12/2019
	£	£
Fixed assets		
Tangible assets	310,353	312,592
Investments	61,961	74,044
	372,315	386,636
Current assets		
Debtors	10,002	26,658
Cash at bank and in hand	336,416	303,191
	346,419	329,850
Liabilities		
Creditors: Amounts falling due in one year	6,094	11,815
Net current assets less current liabilities	**340,324**	**318,035**
Total assets less current liabilities	**712,639**	**704,672**
Total net assets less liabilities	**712,639**	**704,672**
Represented by		
Unrestricted		
Unrestricted - General fund	96,378	80,689
Designated		
Designated - Designated Fund	—	5,550
Designated - Fazackerley-Coppock	—	103,230
Restricted		
Restricted - B Farrant	5,792	5,262
Restricted - INTERNAL LAYOUT PROJECT	—	-41
Restricted - Maintenance and Development Fund	37,757	37,676
Restricted - Agency collection	—	—
Restricted - Mary Thompson Organ Fund	3,600	3,590
Restricted - P Norton	3,419	3,404
Restricted - Restricted Fund	17,568	17,024
Restricted - Restoration	2,385	967
Restricted - Simpson Fund	—	2,160
Restricted - Soulby Field	28,237	27,677
Restricted - Giles Thompson	290	290
Restricted - Children's Fund	4,069	4,069
Restricted - Tithe Act Fund	1,770	1,739
Restricted - Vicar & Churchwardens fund	405,977	409,307
Restricted - Choir Fund	712	652
Restricted - CLOCK FUND	—	—
Restricted - Chancel capital	153	153
Restricted - Chancel inc	191	180
Restricted - Donations	1,105	1,086
Restricted - Fazackerley Coppock 1	103,230	—
Restricted - HARTLEY CHAPEL ROOF	—	—
Funds of the church	**712,639**	**704,672**

There may be minor discrepancies in the totals if the pence are not being shown

Approved by the Parochial Church Council on 15th April 2021 and signed on its behalf by

G Lumley (Vice Chairperson)

Notes to the financial statements

For the year ended 31 December 2020

ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 together with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standards FRS 102.

The financial statements have been prepared under the historic cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are readily quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish offer expected to be paid over is accounted for when due. All other expenditure is generally recognised when it is incurred and accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s 10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory which can be inspected (at any reasonable time).

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value on 31 December.

Benefice of Kirkby Stephen with Crosby Garrett and Mallerstang

Analysis of income and expenditure
Selected period: 01 January 2020 to 31 December 2020

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Incoming resources						
Incoming resources from generated funds						
1010 - Planned giving - gift aided	22,401	—	—	—	22,401	24,978
1011 - Tax recoverable	9,884	—	99	—	9,983	9,049
1012 - Planned giving - non gift-aided	3,560	—	—	—	3,560	3,062
1013 - Collections	1,638	—	—	—	1,638	5,658
1015 - Donations - gift-aided one-off	10,007	—	—	—	10,007	1,507
1016 - Offertory box	435	—	—	—	435	2,449
1017 - Donations - other	8,144	—	3,202	—	11,347	3,172
1018 - Legacies	—	—	—	—	—	5,000
1019 - Donations - rest fund	—	—	155	—	155	358
1030 - Special events - fund raising	—	—	404	—	404	11,306
1031 - Fund-raising - rest fund	—	—	2,596	—	2,596	1,146
1040 - Interest and dividends	4	—	2,668	—	2,672	3,524
1045 - Income from investment properties	—	—	14,803	—	14,803	16,876
Incoming resources from generated funds Totals	56,073	—	23,929	—	80,006	88,090
Incoming resources from charitable activities						
1050 - Statutory fees	2,242	—	—	—	2,242	3,092
1051 - Extra Fees	—	—	—	—	—	40
1051 - Extra Parish Fees	80	—	—	—	80	300
1053 - Magazine advertising	1,667	—	—	—	1,667	1,877
1054 - Magazine subscriptions	858	—	—	—	858	995
1057 - Rental income	1,000	—	—	—	1,000	4,400
Incoming resources from charitable activities Totals	5,847	—	—	—	5,847	10,704
Other incoming resources						
1060 - VAT recoverable	169	—	445	—	614	10,922
Other incoming resources Totals	169	—	445	—	614	10,922
Incoming resources Grand totals	62,093	—	24,374	—	86,467	109,717

There may be minor discrepancies in the totals if the pence are not being shown

Benefice of Kirkby Stephen with Crosby Garrett and Mallerstang

Analysis of income and expenditure
Selected period: 01 January 2020 to 31 December 2020

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Resources used						
Cost of generating funds						
2061 - Fund raising costs	—	—	—	—	—	71
2062 - Printing of stewardship envelopes	226	—	—	—	226	143
2028 - Investment Properties Maintenance	—	—	2,874	—	2,874	—
Cost of generating funds Totals	226	—	2,874	—	3,100	214
Charitable activities						
2010 - Charitable giving - overseas	—	—	—	—	—	—
2011 - Charitable giving - secular	—	—	—	—	—	—
2012 - Charitable giving - home	—	—	—	—	—	—
2015 - Diocesan parish offer	24,833	—	—	—	24,833	38,000
2016 - Other ministry costs	—	—	—	—	—	200
2020 - Cleaning	2,304	—	—	—	2,304	3,798
2021 - Electricity	6,982	—	—	—	6,982	5,970
2022 - Gas	1,838	—	—	—	1,838	3,172
2023 - Repairs and maintenance	2,445	—	890	—	3,336	3,135
2024 - Security system	707	—	—	—	707	2,007
2025 - Fabric	—	—	4,058	—	4,058	56,428
2026 - Churchyard	619	—	—	—	619	362
2027 - Vicarage maintenance	—	—	—	—	—	—
2028 - Water rates	-147	—	—	—	-147	59
2030 - Insurance	7,045	—	1,366	—	8,412	8,364
2031 - Service expenses	462	—	—	—	462	645
2032 - Priests' expenses	173	—	—	—	173	923
2033 - Organ expenses	559	—	—	—	559	540
2034 - Choir expenses	107	—	—	—	107	105
2035 - Printing and stationery	1,196	—	—	—	1,196	1,271
2036 - Expenses incurred re new priest	—	—	—	—	—	—
2037 - Management and administration	204	—	—	—	204	693
2038 - Gifts	—	—	—	—	—	335
2039 - Training	—	—	—	—	—	—
2040 - Youth work	—	—	—	—	—	—
2041 - Childrens' expenses	—	—	—	—	—	—
2044 - Depreciation	657	206	1,375	—	2,239	2,382
2045 - Sundry epenses	500	—	2,160	—	2,660	101
Charitable activities Totals	50,489	206	9,851	—	60,548	128,498
Governance costs						
2071 - Independent examiner's fee	503	—	—	—	503	732
2072 - Architect's fees	487	—	—	—	487	680
2073 - Land agent's fees	—	—	1,618	—	1,618	5,062
2074 - Other governance	—	—	—	—	—	—
Governance costs Totals	990	—	1,618	—	2,609	6,475
Other resources used						
2075 - Suspense	—	—	—	—	—	—
Other resources used Totals	—	—	—	—	—	—
Resources used Grand totals	51,707	206	14,344	—	66,258	135,188

There may be minor discrepancies in the totals if the pence are not being shown

Notes to the financial statements
for the year ended 31 December 2020

FIXED ASSETS

(a) TANGIBLE	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Freehold land and buildings:				
Cost				
At 1 January and at 31 December	30,000	280,000	310,000	310,000
Depreciation				
At 1 January and at 31 December	-	-	-	-
NBV				
At 31 December	30,000	280,000	310,000	310,000
Church equipment:				
Cost:				
At 1 January	8,176	6,903	15,079	15,079
Additions	-	-	-	-
At 31 December	8,176	6,903	15,079	15,079
Depreciation:				
At 1 January	7,165	5,322	12,487	10,104
Charge for year	657	1,581	2,238	2,383
At 31 December	7,822	6,903	14,725	12,487
NBV				
At 31 December	354	-	354	2,592

The unrestricted freehold land and buildings comprise Church House, Kirkby Stephen. Equipment consists of a printer, a tractor mower, the sound system, chairs and trolley and tables.

The restricted freehold land and buildings comprise those land and buildings known as Duckintree Farm and Duckintree House, Kaber, Kirkby Stephen. These came into the possession of the Church in 2002 on the cessation of the Mary Alderson, deceased, Trust under the terms of her will, at a value of £225,000. Also included are pieces of land at Nateby and Soulby which are let for grazing, valued at £55000.

(b) INVESTMENT	Unrestricted 2020 £	Restricted 2020 £	Total 2019 £
Market value at 1 January	-	74,044	67,766
Additions	-	530	150
Unrealised revaluation gain/(loss)	-	- 12,613	7,161
Transfer of Capital	-	-	- 1,033
Market value at 31 December	-	61,961	74,044

Notes to the financial statements

for the year ended 31 December 2020

DEBTORS AND PREPAYMENTS

	Unrestricted 2020 £	Restricted 2020 £	Total 2019 £
Gift aid recoverable	5,875		9,000
VAT recoverable	-		9,030
Rent		3,253	3,100
Reimbursements			-
Interest receivable	38	85	475
Fees	90		-
Other	229		830
Prepayments	433		4,223
	6,665	3,338	26,658

CREDITORS AND ACCRUED INCOME

Amounts falling due in one year:

	Unrestricted 2020 £	Restricted 2020 £	Total 2019 £
Heat and Light	888		2,916
Cleaning	144		240
Priests' expenses			397
Professional fees	1,038		600
Rental income			270
Reimbursements			-
Other	159		279
	2,230	-	4,702

DONATIONS MADE IN 2020

Children's Society	162
Bishops Harvest for the Hungry	57
Royal British Legion	244

Parochial Church Council of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby
Restricted Fund movement
01 January 2020 to 31 December 2020

Fund	Brought Forward	Movement	Carried Forward
KIRKBY STEPHEN			
CHIL - Children's Fund	4069	0	4069
CHOIR - Choir Fund	652	60	712
INTERNAL-Internal Reorganisation	-41.38	41	0
ORGAN - Mary Thompson Organ Fund	3590	10	3600
RESTR - Restricted Fund	17024	544	17568
SIMP - Simpson Fund	2160	-2160	0
TITHE - Tithe Act Fund	1739	31	1770
VCW - Vicar & Churchwardens fund	409308	-3331	405977
CROSBY GARRETT			
BFar - B Farrant	5262	530	5792
Chancca - Chancel capital	153	0	153
Chancin - Chancel inc	180	10	190
Don - Donations	1086	19	1105
PNort - P Norton	3404	14	3418
Restora - Restoration	967	1418	2385
MALLERSTANG			
MDF - Maintenance and DevelopmentFund	37676	81	37757
F-C - Fazackerley Coppock 1		103230	103230
PCC Funds			
Soulby Church trust	27677	560	28237
Giles Thompson	291	0	291
GRAND TOTAL	**515196.6**	**101058**	**616254**

Independent examiner's report to the PCC of Kirkby Stephen Parish Church with Mallerstang, Crosby Garrett and Soulby

I report on the accounts for year ended 31st December 2020 which are set out on pages 1 to 8.

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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed J. Andrew

Dated 19/04/2021

John Andrew, FCA
17-19 Market Street,
Kirkby Stephen,
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