

**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
	<u>372,315</u>	<u>386,636</u>
Current assets		
Debtors	10,002	26,658
Cash at bank and in hand	336,416	303,191
	<u>346,419</u>	<u>329,850</u>
Liabilities		
Creditors: Amounts falling due in one year	6,094	11,815
Net current assets less current liabilities	<u>340,324</u>	<u>318,035</u>
Total assets less current liabilities	<u>712,639</u>	<u>704,672</u>
Total net assets less liabilities	<u>712,639</u>	<u>704,672</u>
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	<u>712,639</u>	<u>704,672</u>

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	This year	Total Last year
Incoming resources						
<i>Incoming resources from generated funds</i>						
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
<i>Incoming resources from generated funds Totals</i>	56,073	—	23,929	—	80,006	88,090
<i>Incoming resources from charitable activities</i>						
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
<i>Incoming resources from charitable activities Totals</i>	5,847	—	—	—	5,847	10,704
<i>Other incoming resources</i>						
1060 - VAT recoverable	169	—	445	—	614	10,922
<i>Other incoming resources Totals</i>	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	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	<u>30,000</u>	<u>280,000</u>	<u>310,000</u>	<u>310,000</u>
Depreciation				
At 1 January and at 31 December	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NBV				
At 31 December	<u>30,000</u>	<u>280,000</u>	<u>310,000</u>	<u>310,000</u>
Church equipment:				
Cost:				
At 1 January	8,176	6,903	15,079	15,079
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December	<u>8,176</u>	<u>6,903</u>	<u>15,079</u>	<u>15,079</u>
Depreciation:				
At 1 January	7,165	5,322	12,487	10,104
Charge for year	<u>657</u>	<u>1,581</u>	<u>2,238</u>	<u>2,383</u>
At 31 December	<u>7,822</u>	<u>6,903</u>	<u>14,725</u>	<u>12,487</u>
NBV				
At 31 December	<u>354</u>	<u>-</u>	<u>354</u>	<u>2,592</u>

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 £55,000.

(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	<u>-</u>	<u>-</u>	<u>1,033</u>
Market value at 31 December	<u>-</u>	<u>61,961</u>	<u>74,044</u>

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
	<u>6,665</u>	<u>3,338</u>	<u>26,658</u>

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
	<u>2,230</u>	<u>-</u>	<u>4,702</u>

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 

Dated 12/04/2021

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