

**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**

**31<sup>st</sup> 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 7<sup>th</sup> 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 31<sup>st</sup> 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
<b>Total income</b>	<b>55639</b>	<b>27766 -</b>		<b>83405</b>	<b>86468</b>
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	-	-	-	-	-
<b>Total expenditure</b>	<b>60119</b>	<b>17291 -</b>		<b>77410</b>	<b>66259</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>-4480</b>	<b>10475 -</b>		<b>5995</b>	<b>20209</b>
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 -	
<b>Net movement in funds</b>	<b>-4480</b>	<b>19177 -</b>		<b>14697</b>	<b>7968</b>
Reconciliation of funds					
<b>Total funds brought forward</b>	<b>96378</b>	<b>616262 -</b>		<b>712640</b>	<b>704672</b>
<b>Total funds carried forward</b>	<b>91898</b>	<b>635438 -</b>		<b>727337</b>	<b>712640</b>

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

**Balance Sheet (Summary)**

		<b>As at 12/31/2021</b>	<b>As at 12/31/2020</b>
<b>Fixed assets</b>			
	Tangible Assets	310000	310354
	Investments	70834	61962
		<b>380834</b>	<b>372315</b>
<b>Current assets</b>			
	Debtors	7761	10003
	Cash At Bank And In Hand	344438	336417
		<b>352199</b>	<b>346419</b>
<b>Liabilities</b>			
	Creditors: Amounts Falling Due In One Year	5746	6095
		<b>5746</b>	<b>6095</b>
<b>Net current assets less current liabilities</b>		<b>346504</b>	<b>340324</b>
<b>Total assets less current liabilities</b>		<b>727337</b>	<b>712640</b>
<b>Liabilities</b>		-	-
<b>Total net assets less liabilities</b>		<b>727337</b>	<b>712640</b>
<b>Represented by</b>			
<b>Unrestricted</b>	Unrestricted - General Funds	91898	96378
<b>Designated</b>			
<b>Restricted</b>	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
<b>Fund Totals</b>		<b>727337</b>	<b>712640</b>

Approved by the 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 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 on 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 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**

	<b>Total</b>				
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowment</b>	<b>This year      Last year</b>
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
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	-		-		-
Incoming resources from generated funds Totals	47618 -		26230 -		73848      80006
<b>Incoming resources from charitable activities</b>					
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
<b>Other incoming resources</b>					
1060 - VAT recoverable	1060 -		1537 -		2596      615
1061 - Other income	57 -	-	-		57 -
Other incoming resources Totals	1117 -		1537 -		2653      615
<b>Incoming resources Grand totals</b>	<b>55639 -</b>		<b>27766 -</b>		<b>83405      86468</b>

# 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	Last year
<b>Resources used</b>							
<b>Cost of generating funds</b>							
2062 - Printing of stewardship envelopes		123 -	-	-		123	227
2028 - Investment Properties Maintenance	-	-		1127 -		1127	2874
Cost of generating funds Totals		123 -		1127 -		1250	3101
<b>Charitable activities</b>							
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
<b>Governance costs</b>							
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
<b>Resources used Grand totals</b>		<b>60119 -</b>		<b>17291 -</b>		<b>77410</b>	<b>66259</b>

**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	<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 At 31 December	<u>-</u> <u>8,176</u>	<u>-</u> <u>6,903</u>	<u>-</u> <u>15,079</u>	<u>-</u> <u>15,079</u>
Depreciation: At 1 January	7,822	6,903	14,725	12,487
Charge for year At 31 December	<u>354</u> <u>8,176</u>	<u>-</u> <u>6,903</u>	<u>354</u> <u>15,079</u>	<u>2,238</u> <u>14,725</u>
NBV At 31 December	<u>-</u>	<u>-</u>	<u>-</u>	<u>354</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 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 £55,000.

(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	<u>-</u>	<u>-</u>	<u>-</u>
Market value at 31 December	<u>-</u>	<u>70,832</u>	<u>61,961</u>

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## 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
	<u>4,966</u>	<u>2,795</u>	<u>10,003</u>

### 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
	<u>3,383</u>	<u>-</u>	<u>2,229</u>

### 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

<b>Fund</b>	<b>Brought Forward</b>	<b>Movement</b>	<b>Carried Forward</b>
<b>KIRKBY STEPHEN</b>			
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
<b>CROSBY GARRETT</b>			
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
<b>MALLERSTANG</b>			
MDF - Maintenance and Development Fund	37757	-5431	32326
F-C - Fazackerley Coppock 1	103230	0	103230
<b>PCC Funds</b>			
Soulby Church trust	28237	561	28798
Giles Thompson	291	-144	147
<b>GRAND TOTAL</b>	<b>616254</b>	<b>19181</b>	<b>635436</b>
			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 31<sup>st</sup> 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

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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.



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

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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

30 JUNE 2022

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