

# 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**

**31<sup>st</sup> 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 7<sup>th</sup> 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

<i>Vicar:</i>	Vacant
<i>Wardens:</i>	Jean Hill, Ian Allonby, Alan King, Glenys Lumley (Vice-Chair), Alan Coates
<i>Representatives on the Deanery Synod:</i>	Rosemary Turner, Martin Holdgate ( <i>Member of the Diocesan Synod</i> ), Alan Coates
<i>Elected Members</i>	Shiela Haughey, Cathy Prime, Rebecca Cowling, Kathleen Robinson, Rob Paisley, Claire Lumley, Gordon Hutton, David Whitehead, Maggie Heath
<i>Ministry Team</i>	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 31<sup>st</sup> 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 29<sup>th</sup> 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 Archdeacons 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 1<sup>st</sup> Sunday at 10.30a.m. and monthly Evensong at 6.30p.m. on the 3<sup>rd</sup> 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 8<sup>th</sup>, 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 6<sup>th</sup>. 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](http://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 Dalemmain 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 Dalemmain. Both were extremely knowledgeable and informative guides.

We resumed for the new 2022/23 season on the 14<sup>th</sup> 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 26<sup>th</sup> 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
<b>Total income</b>	<b>62,110</b>	<b>23,439 -</b>		<b>85,549</b>	<b>83,405</b>
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	-	-	-	-	-
<b>Total expenditure</b>	<b>62,864</b>	<b>4,732 -</b>		<b>67,596</b>	<b>77,410</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>-753</b>	<b>18,706 -</b>		<b>17,953</b>	<b>5,995</b>
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
<b>Net movement in funds</b>	<b>-753</b>	<b>14,079 -</b>		<b>13,326</b>	<b>14,697</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	<b>91,898</b>	<b>635,439 -</b>		<b>727,337</b>	<b>712,640</b>
<b>Total funds carried forward</b>	<b>91,145</b>	<b>649,518 -</b>		<b>740,663</b>	<b>727,337</b>

*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
<b>Fixed assets</b>			
	Tangible Assets	315,545	310,000
	Investments	66,388	70,834
		<b>381,933</b>	<b>380,834</b>
<b>Current assets</b>			
	Debtors	11,104	7,761
	Cash At Bank And In Hand	352,826	344,488
		<b>363,930</b>	<b>352,250</b>
<b>Liabilities</b>			
	Creditors: Amounts Falling Due In One Year	5,199	5,746
		<b>5,199</b>	<b>5,746</b>
Net current assets less current liabilities		358,731	346,504
Total assets less current liabilities		740,664	727,337
<b>Liabilities</b>		-	-
Total net assets less liabilities		740,664	727,337
<b>Represented by</b>			
<b>Unrestricted</b>			
	Unrestricted - General Funds	91,145	91,898
<b>Designated</b>			
<b>Restricted</b>			
	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 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 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 shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in the year. 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 income 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 Soulby

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

	General	Designated	Restricted	Endowment	Total	
					This year	Last year
<b>Incoming resources</b>						
<b>Incoming resources from generated funds</b>						
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
<b>Incoming resources from charitable activities</b>						
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
<b>Other incoming resources</b>						
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
<b>Incoming resources Grand totals</b>	<b>62,110 -</b>		<b>23,439 -</b>		<b>85,549</b>	<b>83,405</b>

**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	This year	Total Last year
<b>Resources used</b>							
<b>Cost of generating funds</b>							
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
<b>Charitable activities</b>							
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
<b>Governance costs</b>							
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
<b>Other resources used</b>							
2075 - Suspense	-	-	-	-	-	-	
Other resources used Totals	-	-	-	-	-	-	
<b>Resources used Grand totals</b>		<b>62,864 -</b>		<b>4,732 -</b>		<b>67,596</b>	<b>77,410</b>

**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	<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>7,393</u>	<u>7,393</u>	<u>-</u>
At 31 December	<u>8,176</u>	<u>14,296</u>	<u>22,472</u>	<u>15,079</u>
Depreciation:				
At 1 January	8,176	6,903	15,079	14,725
Charge for year	<u>-</u>	<u>1,848</u>	<u>1,848</u>	<u>354</u>
At 31 December	<u>8,176</u>	<u>8,751</u>	<u>16,927</u>	<u>15,079</u>
NBV				
At 31 December	<u>-</u>	<u>5,545</u>	<u>5,545</u>	<u>-</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, ar  
The restricted freehold land and buildings comprise those land and buildings known as I  
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	<u>-</u>	<u>-</u>	<u>-</u>
Market value at 31 December	<u>-</u>	<u>66,386</u>	<u>70,832</u>

id 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			-
	<u>6,155</u>	<u>4,948</u>	<u>7,761</u>

### 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
	<u>4,937</u>	<u>-</u>	<u>3,384</u>

### 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
<b>KIRKBY STEPHEN</b>			
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
<b>CROSBY GARRETT</b>			
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
<b>MALLERSTANG</b>			
MDF - Maintenance and Development Fund	32326	190	32516
F-C - Fazackerley Coppock 1	103230	0	103230
Leg - Legacies	0	1000	1000
<b>PCC Funds</b>			
Soulby Church trust	28798	561	29358
Giles Thompson	147	0	147
<b>GRAND TOTAL</b>	<b>635438</b>	<b>14080</b>	<b>649517</b>

# 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 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 the 10 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 c



# Soullby

## expenditure December 2022

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### 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

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### 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

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General	Desig nated	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 -	
<hr/>			
-	-	-	-
	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 -

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Total		Variance
This year	Last year	
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	

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## 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

Introduction 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 Catholics paid over due rent which had not been accrued as not certain 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 written off over 4 years

mowers serviced and gardeners to pay

price increased

no musicpurchases

Increase in bank charges

Major work capitalised and written 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
<b>Total income</b>	<b>62,110</b>	<b>23,439 -</b>		<b>85,549</b>	<b>83,405</b>
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	-	-	-	-	-
<b>Total expenditure</b>	<b>62,864</b>	<b>4,732 -</b>		<b>67,596</b>	<b>77,410</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>-753</b>	<b>18,706 -</b>		<b>17,953</b>	<b>5,995</b>
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
<b>Net movement in funds</b>	<b>-753</b>	<b>14,079 -</b>		<b>13,326</b>	<b>14,697</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	<b>91,898</b>	<b>635,439 -</b>		<b>727,337</b>	<b>712,640</b>
<b>Total funds carried forward</b>	<b>91,145</b>	<b>649,518 -</b>		<b>740,663</b>	<b>727,337</b>

*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
<b>Fixed assets</b>			
	Tangible Assets	315,545	310,000
	Investments	66,388	70,834
		<b>381,933</b>	<b>380,834</b>
<b>Current assets</b>			
	Debtors	11,104	7,761
	Cash At Bank And In Hand	352,826	344,488
		<b>363,930</b>	<b>352,250</b>
<b>Liabilities</b>			
	Creditors: Amounts Falling Due In One Year	5,199	5,746
		<b>5,199</b>	<b>5,746</b>
Net current assets less current liabilities		358,731	346,504
Total assets less current liabilities		740,664	727,337
<b>Liabilities</b>		-	-
Total net assets less liabilities		740,664	727,337
<b>Represented by</b>			
<b>Unrestricted</b>			
	Unrestricted - General Funds	91,145	91,898
<b>Designated</b>			
<b>Restricted</b>			
	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 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 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 shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in the year. 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 income 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 Soulby

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

	General	Designated	Restricted	Endowment	Total	
					This year	Last year
<b>Incoming resources</b>						
<b>Incoming resources from generated funds</b>						
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
<b>Incoming resources from charitable activities</b>						
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
<b>Other incoming resources</b>						
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
<b>Incoming resources Grand totals</b>	<b>62,110 -</b>		<b>23,439 -</b>		<b>85,549</b>	<b>83,405</b>

**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	This year	Total Last year
<b>Resources used</b>							
<b>Cost of generating funds</b>							
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
<b>Charitable activities</b>							
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
<b>Governance costs</b>							
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
<b>Other resources used</b>							
2075 - Suspense	-	-	-	-	-	-	
Other resources used Totals	-	-	-	-	-	-	
<b>Resources used Grand totals</b>		<b>62,864 -</b>		<b>4,732 -</b>		<b>67,596</b>	<b>77,410</b>

**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	<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>7,393</u>	<u>7,393</u>	<u>-</u>
At 31 December	<u>8,176</u>	<u>14,296</u>	<u>22,472</u>	<u>15,079</u>
Depreciation:				
At 1 January	8,176	6,903	15,079	14,725
Charge for year	<u>-</u>	<u>1,848</u>	<u>1,848</u>	<u>354</u>
At 31 December	<u>8,176</u>	<u>8,751</u>	<u>16,927</u>	<u>15,079</u>
NBV				
At 31 December	<u>-</u>	<u>5,545</u>	<u>5,545</u>	<u>-</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, ar  
The restricted freehold land and buildings comprise those land and buildings known as I  
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	<u>-</u>	<u>-</u>	<u>-</u>
Market value at 31 December	<u>-</u>	<u>66,386</u>	<u>70,832</u>

id 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			-
	<hr/> 6,155	<hr/> 4,948	<hr/> 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
	<hr/> 4,937	<hr/> -	<hr/> 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
<b>KIRKBY STEPHEN</b>			
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
<b>CROSBY GARRETT</b>			
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
<b>MALLERSTANG</b>			
MDF - Maintenance and Development Fund	32326	190	32516
F-C - Fazackerley Coppock 1	103230	0	103230
Leg - Legacies	0	1000	1000
<b>PCC Funds</b>			
Soulby Church trust	28798	561	29358
Giles Thompson	147	0	147
<b>GRAND TOTAL</b>	<b>635438</b>	<b>14080</b>	<b>649517</b>

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 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 the 10 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 c



# Soullby

## expenditure December 2022

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### 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

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### 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

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General	Desig nated	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 -	
<hr/>			
-	-	-	-
	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 -

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Total		Variance
This year	Last year	
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	

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## 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

Introduction 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 Catholics paid over due rent which had not been accrued as not certain 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 written off over 4 years

mowers serviced and gardeners to pay

price increased

no musicpurchases

Increase in bank charges

Major work capitalised and written off over 4 years

Additional work due to sale of properties