

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
KIRKBY STEPHEN WITH MALLERSTANG, CROSBY GARRETT AND SOULBY**
(Charity Number 1132029)

ANNUAL ACCOUNTS AND TRUSTEES REPORT FOR THE PERIOD ENDED

31st DECEMBER 2023

ADMINISTRATIVE INFORMATION

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

PCC members who were serving as at 31 December 2023

Vicar: Rev Canon Brendan Giblin

Wardens: Jean Hill, Ian Allonby, Alan King, Glenys Lumley (Vice-Chair), Alan Coates

Representatives on the Deanery Synod: Rosemary Turner, Martin Holdgate (*Member of the Diocesan Synod*)

Elected Members: Shiela Haughey, Cathy Prime, Rebecca Cowling, Kathleen Robinson, Rob Paisley, Anne Jorysz, Gordon Hutton, David Whitehead, Maggie Heath

Ministry Team: Canon Carole Marsden, Rev Jean Wright, Rev Judy Polkinhorn, Rev Charles Cowling (Ordained 01/07/23)

AIMS AND PURPOSE

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

OBJECTIVES AND ACTIVITIES

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

Worship and Prayer

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

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

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

Kirkby Stephen Parish Church

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

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

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

St Mary's Mallerstang

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

St Andrew's Crosby Garrett

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

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

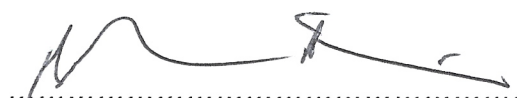
Financial Review

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

Reserves Policy

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

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



Chair, Rev Canon Brendan Giblin

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

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2023

Registered Charity Number 1132029

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

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

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

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

Balance Sheet (Summary)

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

11 April 2024

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



Chair, Canon Brendan Giblin

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

For the year ended 31 December 2023

ACCOUNTING POLICIES

Basis of financial statements

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

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

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

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

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

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

Incoming resources

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

Resources expended

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

Fixed assets

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

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

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

Investments are valued at market value on 31 December.

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

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

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

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

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

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

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

FIXED ASSETS

(a) TANGIBLE	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Freehold land and buildings:				
Cost				
At 1 January and at 31 December	<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	14,296	22,472	22,472
Additions	<u>-</u>	<u>2,021</u>	<u>2,021</u>	<u>-</u>
At 31 December	<u>8,176</u>	<u>16,317</u>	<u>24,493</u>	<u>22,472</u>
Depreciation:				
At 1 January	8,176	8,751	16,927	15,079
Charge for year	<u>-</u>	<u>2,312</u>	<u>2,312</u>	<u>1,848</u>
At 31 December	<u>8,176</u>	<u>11,063</u>	<u>19,239</u>	<u>16,927</u>
NBV				
At 31 December	<u>-</u>	<u>5,255</u>	<u>5,255</u>	<u>5,545</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, storage heaters and CCTV System

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

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

Notes to the financial statements

for the year ended 31 December 2023

DEBTORS AND PREPAYMENTS

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

CREDITORS AND ACCRUED INCOME

Amounts falling due in one year:

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

DONATIONS MADE IN 2023

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

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

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

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

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

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
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 15/4/24

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

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