

**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 2024**

**ADMINISTRATIVE INFORMATION**

The Parochial Church Council of the Ecclesiastical Parish of Kirkby Stephen with Mallerstang, Crosby Garrett and Soulby (PCC) is part of the Diocese of Carlisle within the Church of England and is registered on the Register of Charities wef 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 four times during the year for general business, with an average attendance of 73%. In January, we held an extra meeting to discuss the single issue of refurbishing and upgrading facilities within Kirkby Stephen Parish Church, in preparation for a visit by members of the Diocesan Advisory Committee (DAC) in early February. PCC members who were serving as at 31 December 2024

<i>Priest-in-Charge</i>	Rev Canon Brendan Giblin
<i>Wardens:</i>	Becky Cowling, William Richardson, 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> )
<i>Elected Members:</i>	Shiela Haughey, Cathy Prime, Kathleen Robinson, Rob Paisley, Anne Jorysz, Gordon Hutton, Maggie Heath, Rick Greenough
<i>Ministry Team:</i>	Canon Carole Marsden, Rev Jean Wright, Rev Judy Polkinhorn, Rev Charles Cowling, John Thompson (Reader)

## **AIMS AND PURPOSE**

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

## **OBJECTIVES AND ACTIVITIES**

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

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

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

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

## **ACHIEVEMENT AND PERFORMANCE**

### **Worship and Prayer**

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

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

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

#### Kirkby Stephen Parish Church

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

#### St Mary's Mallerstang

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

#### St Andrew's Crosby Garrett

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

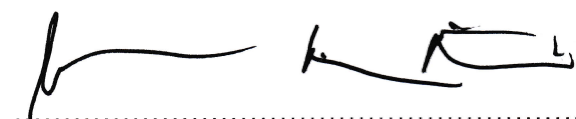
#### **Financial Review**

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

#### Reserves Policy

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

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



..... Chair, Rev Canon Brendan Giblin

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

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2024**

Registered Charity Number 1132029

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

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

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

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

## Balance Sheet (Summary)

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

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



Chair, Canon Brendan Giblin

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

**For the year ended 31 December 2024**

### **ACCOUNTING POLICIES**

#### **Basis of financial statements**

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

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

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

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

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

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

#### **Incoming resources**

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

#### **Resources expended**

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

#### **Fixed assets**

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

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

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

Investments are valued at market value on 31 December.

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

**Analysis of income**

**Selected period: 01 January 2024 to 31 December 2024**

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

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

## Analysis of expenditure

Selected period: 01 January 2024 to 31 December 2024

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

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

**FIXED ASSETS**

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

The restricted freehold land and buildings comprise those land and buildings known as Duckintree Farm and Duckintree House, Kaber, Kirkby Stephen have been sold in 2024.

Pieces of land at Nateby and Soulby which are let for grazing, are valued at £55000.

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

## Notes to the financial statements

for the year ended 31 December 2024

### DEBTORS AND PREPAYMENTS

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

### CREDITORS AND ACCRUED INCOME

Amounts falling due in one year:

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

### DONATIONS MADE IN 2024

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

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

Fund	Brought Forward	Movement	Carried Forward
<b>KIRKBY STEPHEN</b>			
CHIL - Children's Fund	4069	0	4069
CHOIR - Choir Fund	770	0	770
INTERNAL - Internal Layout	-569		-569
ORGAN - Mary Thompson	3760	169	3929
RESTR - Restricted Fund	30069	419	30488
TITHE - Tithe Act Fund	1949	90	2039
VCW - Vicar & Churchwardens fund	437047	744246	1181293
<b>CROSBY GARRETT</b>			
BFar - B Farrant	6951	-607	6344
Chancca - Chancel capital	181	4	185
Chancin - Chancel inc	206	21	227
Don - Donations	1663	56	1719
PNort - P Norton	3625	187	3812
Restora - Restoration	578	5641	6219
<b>MALLERSTANG</b>			
MDF - Maintenance and DevelopmentFund	32681	303	32984
F-C - Fazackerley Coppock 1	103230	-279	102951
Leg - Legacies	1000	0	1000
VMS -Vida Mary Scott	63812		63812
<b>PCC Funds</b>			
Soulby Church trust	29925	-3299	26627
Giles Thompson	147	-147	0
<b>GRAND TOTAL</b>	<b>721094</b>	<b>746805</b>	<b>1467899</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 2024 which are set out on pages 1 to 8.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed



Dated

02/04/25

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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed



Dated

02/04/25

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