

Parochial Church Council of St Bees Priory

Annual Report and Accounts
for the year ending 31 December 2022

Charity Number 1143193

Parochial Church Council of St Bees Priory

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Parochial Church Council of St Bees Priory

Administrative information

St Bees Priory Church is situated in St Bees, Cumbria. It is part of the Diocese of Carlisle within the Church of England. The correspondence address is St Bees Priory Church, St Bees, CA27 0DR. The Parochial Church Council (PCC) was registered with the Charity Commission on 1 August 2011.

Charity number 1143193

PCC members who have served from 1 January 2022 until the date this report was approved are:

Incumbent Revd R Gibbs
Ministry Team
Retired Clergy with the Bishop's Permission to Officiate
Revd Canon J Baker
Revd A Baker
Revd D Cox
Revd J Marshall
Revd Canon T Park
Revd Canon R Lee

Wardens
Mrs W Mellor (until Apr 2022)
Mr T Kelly
Mrs R McAndrew (until Apr 2022)
Mr M Lightfoot

Secretary
Mrs R Rendell

Treasurer
Mr N Killip

Lay Vice Chair
Mrs D Lee (from Apr 22)

Deanery Synod Representative
Mrs R McAndrew

Elected PCC members
To serve until APCM 2025:
Mr G Gilmour
Mrs D Lee
Mr J Kennedy
Mr N Killip

Co-opted to serve until 2023:
Mr C Robson (ex-officio)
Mr J Haile (Patron)

To serve until APCM 2024:
Mr F Bowler
Mrs A Ross
Mrs H Hemm

Parochial Church Council of St Bees Priory
Administrative information (continued)

Committees

The PCC meets approximately 10 times a year. It operates through a number of committees, which meet as required between full meetings of the PCC. The Incumbent is an ex-officio member of all of the committees.

Full Committee

This committee is the only committee required by law. In this parish it consists of the Incumbent, the Lay vice Chair, the Wardens and Deputies, the Officers and Members of the PCC.

Standing Committee

This committee meets and transacts the business of the PCC between its meetings and also sets the agenda for full meeting of Council. It is chaired by the Incumbent, and comprises the Church Wardens, treasurer and two nominated lay members of the PCC.

Members

Reverend Becky Gibbs (Chair)
Grant Gilmour
Tom Kelly
Deb Lee
Malcolm Lightfoot
Rosalie McAndrew (until May 22)
Wendy Mellor (until May 22)

Building and Works Committee

The function of this committee is to arrange for the maintenance of the fabric of the church and ancillary buildings and grounds and to advise on proposals for action which ultimately require ratification by the PCC. The committee meets on a regular basis, several times a year but can meet more often if extraordinary action is necessary.

Members

Mr J Kennedy (Chair) Mr G Gilmour Mr M Lightfoot Dr I McAndrew Mrs R McAndrew Dr J Hale Mr F Bowler Mr D Hope Mr T Kelly

Churches Together Representative

Representatives from all the Egremont group of churches meet regularly to discuss aspects of mutual interest.

Representatives: Mrs S Davidson

Worship Committee

The function of this committee is to advise/recommend to the incumbent on matters of worship in the Priory.

Members

Reverend Becky Gibbs (Chair)
Mr F Bowler
Mr P Barratt
Mrs R McAndrew

Parochial Church Council of St Bees Priory
Administrative information (continued)

Accountants
robinson+co
Chartered Accountants
72 Lowther Street
Whitehaven
CA28 7AH

Bankers
TSB plc
59 Lowther Street
Whitehaven
CA28 7DT

The CBF Church of England Funds
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Parochial Church Council of St Bees Priory

Annual Report for the year ended 31 December 2022

The members present their report and the financial statements for the year ended 31 December 2022. The members who served during the year and up to the date of this report are set out on pages 3 & 4. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Background

The Priory Church of St Mary and St Bega is the church of the Parish of St Bees. The Priory, originally an outpost of St Mary's York, was founded in the early 12th century for a Benedictine order. The present building, begun around 1120, probably replaced a pre-Norman church. Today, it is a Grade 1 listed building and is one of five monastic buildings in Cumbria still in use as a parish church. In the 19th century, it housed a theological college, the first outside Oxford and Cambridge. The Chancel, which had been derelict from the Reformation, was brought back into use as a college lecture hall. In 1855 there was a major reordering of the building interior by William Butterfield. The tower houses a ring of eight bells.

There has been Christian worship at the site of the Priory for over one thousand years. On site are two cross shafts, one firmly dated from the 10th Century, showing Viking influence, and the other also from the pre-Norman era.

The St Bees place-name is derived from "Kirkeby Becok" - the "Church town of Bega", which was used in the 12th Century. St Bega is something of a mystery. She is said to have been an Irish princess who fled across the sea to St Bees to avoid an enforced marriage. This was most likely in the thirty years after 850, when the Vikings were settling Ireland, and legend has it that she then lived a life of piety at St Bees.

The Priory seats 300+ and consists of the original nave, transepts and part of the chancel. The North transept is the Lady Chapel, seating 20-30 people. The Lady Chapel has two statues by Josefina de Vasconcellos. Her work is displayed in many cathedrals, in the Peace Park at Hiroshima and outside Stormont. Josefina donated further statues for a 'Sleeping Child Garden' in the Priory grounds, a place of remembrance for anyone who has lost a child before or after birth. The garden is open for visitors.

The South transept is occupied by one of the last Father Willis organs, completed in 1899, and is used for recitals as well as for worship. There are many requests from visiting organists from all over the world to play the organ.

The Victorian stained-glass windows depict Old and New Testament scenes in the North and South aisles, respectively.

In 1981 a mediaeval body in a lead coffin was found during an archaeological dig in the monastic south transept area of the Lady Chapel. The 'St Bees Man', dating from mediaeval times, is considered to be one of the best-preserved bodies found in Europe. Details can be found in the history exhibition in the church.

Because of its age and historical importance, the Priory holds a number of similar 'treasures' amongst which are the Fox Screen and, from more recent times, the beautiful embroidered wall hanging at the East End, which was made as part of our Millennium celebrations. For these and many other reasons, the Priory features in Simon Jenkins' book '1000 Best Churches.'

Parochial Church Council of St Bees Priory
Annual Report for the year ended 31 December 2022 (continued)

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules. The PCC became an Official Charity registered with the Charity Commission on 1 August 2011, Charity Number 1143193.

Recruitment and appointment of members

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

The Priory is led by a ministry team and the church council, who are responsible to the Bishop of Carlisle. The ministry team is as noted on page 3.

The Priory has a rich musical heritage, which is led today by our organist/choirmaster. He leads the choir and plays our famous organ as well as the grand piano as appropriate for the occasion.

For a hundred and fifty years, bell-ringers have summoned people to worship. It's not just a time prompt, but a spiritual reminder in a world of secular values that a religious service is about to take place in the midst of the community. The ringers are led by the Tower Captain.

Key management personnel

The members of the PCC consider that they themselves comprise the key management personnel of the charity, in charge of directing and controlling the charity and running the operation of the charity on a day to day basis. Subject to remuneration paid for specific roles as shown in note 6 to the accounts, all members give of their time freely. Details of members' expenses and related party transactions are given in note 6 to the accounts.

Related parties

The Friends of the Priory support the Priory through social and cultural events and encourage interest in its history, architecture and heritage. There are other dedicated groups of volunteers who are generous with their time in organising the cleaning and gardening at the Priory, and in arranging social events.

Objectives and activities

The PCC's objects are promoting in the ecclesiastical parish the whole mission of the church. Our vision is to know Jesus Christ better and make Him better known.

Public benefit

The members have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities, and how these planned activities will contribute to the aims and objectives they have set.

Safeguarding

Over the last year the PCC and Parish has continued to develop its safeguarding practices. We have adopted all relevant policies and guidelines of the Church of England and Diocese of Carlisle with respect to the safeguarding of both children and young people and of vulnerable adults. We have complied with the duty to have due regard to the House of Bishop's guidance on safeguarding children and vulnerable adults under Section 5 of the Safeguarding and Clergy Discipline Measure 2016.

Parochial Church Council of St Bees Priory
Annual Report for the year ended 31 December 2022 (continued)

Achievements and performance

Worship returned to normality in 2022 with 3 services held every Sunday – Holy Communion, Family Communion and Evening Prayer. Morning service continued to be livestreamed to 25 - 30 people who preferred to worship from home – for convenience or due to lack of mobility.

More worshippers attended festivals such as Easter and events such as Lent Lunches.

The monthly Story service for young families continued through the year.

A new programme of Lay leaders for Morning Worship has been introduced, with a team of 4 lay leaders who share leading or assisting the non-eucharistic services.

Christmas services were well-attended with numbers doubled from last year. The Christmas Tree Festival was held again in December with a Christmas Fayre and brought in over 400 visitors.

The Village School restarted their festival services at Easter, Remembrance and Christmas; and for the first time since the school reopened, St Bees School held their Carol service at the Priory.

Special services were celebrated – the Diocesan Mothers Union Triennium service in February; Choral Evensong in March in Thanksgiving for the Emergency & Rescue Services; for the Platinum Jubilee in June the Priory with village societies organised a week's History Exhibition featuring seven decades of the late Queen's reign, with a televised filming of the Thanksgiving service from St Paul's.

The Friends of the Priory programme was revived with lectures, concerts and fundraisers through the year – also a Priory tour with Belfry visit & demo attracted a new audience.

Concerts and organ recitals resumed with performances from West Cumberland Choral Society, Whitehaven Music Festival Group, a student organ recitalist and the June Choral Evensong with the Priory Choir and Buffet organised by Friends of the Priory – were all well-attended.

As visitor numbers increased in the summer, history tours and weekly talks were held with 'Fridays at Five' tour on Priory history by Chris Robson followed by a short organ recital by Frank Bowler. The Priory hosted history tours by the Viking Congress and other tour groups; a C-to-C walking group visit by the Sierra Club from USA, and an influx of national and international visitors was noted in the Visitors' Book. Filming by BBC for the TV programme Antiques Road Trip took place at the Priory in March, focussing on the St Bees Man story, and televised later in September.

Also staff at Westlakes College who are Priory members created a virtual reality tour of the Priory, available on the website.

Average Sunday – 10.30 am 50 adults 2 children 9.00 am Holy Communion 12; Evening Prayer 8
Easter attendance – 127 total

Christmas Eve – Christingle & Crib service 90 adults, 120 children

Christmas Eve - Midnight Communion 72 adults

Christmas Day – Communion 62 adults 6 children

Baptisms – 12 Marriages – 5 Funerals – 13

Electoral Roll 150 Residents 145; non-residents 15

It's noticeable that congregation numbers have generally doubled for services since the Covid years but apart from festivals, numbers of children and families remain low. The monthly Story Service has encouraged the attendance of younger families.

Parochial Church Council of St Bees Priory
Annual Report for the year ended 31 December 2022 (continued)

Review of the year

Throughout 2022 we sought to embed the God4All vision more deeply in church life. The four areas; Care Deeply, Follow Daily, Speak Boldly and Tread Gently appeared regularly on PCC agendas and in our standing committee meetings. Overall, having this vision has widened our ministry and deepened our existing ministries.

Care Deeply

Aim: We will listen to our local communities, and respond in loving service, seeking to transform injustice, challenge oppression and pursue peace & reconciliation

Outcomes:

- To help churches to listen to their local communities.
- To develop effective partnerships with other groups and organisations.
- To help Christians to be a prophetic voice, challenging unjust structures and systems.
- To equip Christians to be peace-makers and reconcilers in all spheres of life.

Examples:

Emergency Services Choral Evensong, Healing Hubs training course, Warm spot, Pastoral visiting, Home Communion, Care home visits, Pop-In Café, refreshments after church, food at gatherings, Lent lunches, fundraising for various charities, flowers on Mothering Sunday, gifts at Harvest and Christmas, making Christingles, support for Ukraine, engaged with the “Welcome Churches” network

Follow Daily

Aim: We will help each other to follow Jesus more closely, seeking to grow as his disciples in all aspects of life, both corporately and as individuals

Outcomes:

- To encourage growing Christian faith.
- To embed a culture of ‘whole-life discipleship’ (Monday-Saturday as well as Sunday).
- To enable people to encounter and study the Bible, and to explore its application for everyday life.
- To encourage a culture of prayer in different contexts.

Examples:

Advent Course and Advent Meal “Welcoming the stranger”, started a PCC conversation about “Living in love and faith”, ran special services for all ages such as Mothering Sunday and Harvest, Remembrance, Christingle, the Christmas tree service, school services at end of year, Harvest, Remembrance and Christmas. Weddings and Marriage preparation, Baptisms and baptism visits, Funerals and care for the bereaved. Planned non-eucharistic services in a small team. Hosted various events and services, musical, cultural and educational

Speak Boldly

Aim: We will share our faith in Jesus Christ in everyday ways, seeking to connect with everyone, especially those currently unrepresented in our churches. We’ll do this in both time-honoured & pioneering ways.

Parochial Church Council of St Bees Priory
Annual Report for the year ended 31 December 2022 (continued)

Outcomes:

- To facilitate giving everyone the opportunity to hear and respond to the good news of Christ.
- To equip Christians to speak naturally about their faith.
- To help Christians speak about Christian viewpoints on the important issues of today.
- To enable more connections with under-represented groups in our churches, and to plant new churches and worshipping communities.

Examples:

Story Service 9am Fourth Sunday of the month. New parishioners welcome lunch at the vicarage. Strengthened our social media and online presence and investigated how we might improve the website. Compiled a booklet containing the financial report and reports from all the other Priory organisations for parishioners to read before the APCM. Strengthened the Priory Governance through effectively linking and improving communication between the Standing Committee, Finance, Building and Works, PCC, Worship and Pastoral teams. Christmas tree festival & Christmas tree Fayre. Added a God4All section the centre of the Parish magazine. Built teams on the fringes of the church i.e. Holy Mowers. Invited volunteers to vicarage for thank you at Christmas.

Tread Gently

Aim: We will strive to safeguard the integrity of God's creation, seeking to sustain and renew the life of the earth

Outcomes:

- To develop a biblical understanding of the place of the natural world in God's plans.
- To enable more sustainable ways of using our resources in our churches (including their buildings).
- To equip Christians with practical, everyday ways of living more sustainably.
- To help Christians in expressing a Christian viewpoint on environmental issues.

Examples:

Applied for and was awarded Eco Church Bronze award. Replaced all bulbs in the Priory with LEDs. Supported "St Bees Green Future" (local organisation) Ran an Eco Church Open Afternoon. Continued to forge links with the local community through the vicarage walled garden project.

Next steps

We plan to repeat many of these activities in 2023 whilst exploring new and innovative ways to reach out to our local community, know Christ and make him known.

Parochial Church Council of St Bees Priory
Annual Report for the year ended 31 December 2022 (continued)

Financial review

The PCC's total funds at 31 December 2022 were approximately £16,000 (including liabilities) lower than at the start of the financial year. (2021: increase of approx. £27,600) The reduction during 2022 principally reflects a £18,790 (unrealised) loss in value of invested funds. (2021: gain £20,000)

Total receipts on unrestricted funds were £104,162, of which £45,712 received from planned giving, £19,853 from other voluntary giving and donations, and a further £14,249 from Gift Aid. Restricted donations received amounted to £2,691.

Overall income in 2022 increased by 7%. (excluding insurance claims) Although planned giving through regular bank standing order decreased slightly by 1.5% from 2021, income increased particularly from collections, (£5,421 from 2021) and Fees (£2,876 from 2021) and also from hire of the New College Hall, 'Pop In' café and the social committee.

Voluntary giving, which represents 61% of overall income (excluding insurance claims) remains the principle source of funding and when combined with associated gift aid increases to 74% of income.

PCC funds have also benefitted from successful insurance claims for the repair to walls within the Priory grounds.

Overall payments in 2022 increased by 24%. £95,556 was spent from unrestricted funds to provide Christian ministry from St Bees Priory, including the contribution to the diocesan parish share that increased by 6% in the year and largely provides the stipend and housing for the local clergy.

Utility costs increased by 33% (£1,818) in 2022. Maintenance and repair of the Priory increased by £13,400 as work held in abeyance from previous years has now been undertaken and completed.

The net result for the year was an excess of receipts over payments of £8,606 on unrestricted funds. The combine balance of unrestricted bank and deposit balances carried forward is £69,068.

The PCC was notified in August 2022 by Scott Duff & Co a firm of solicitors acting in the administration of a will that the PCC is bequeathed an amount from the residual estate which is estimated at £400,000. Entitlement having been proved though monies not yet received.

Reserves policy

The PCC does not currently have a reserves policy.

Principal funding sources

Aside from the income generated by church hall lettings and other activities for generating funds, the principal funding continues to be voluntary income through planned giving £46,242, service collections £8,598, and general donations/other giving £13,293 which together gift aid represents 74% of income.

Parochial Church Council of St Bees Priory
Annual Report for the year ended 31 December 2022 (continued)

Risk management

The members have examined the major strategic, business and operational risks which the PCC faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. Principle risks going forward are escalating utility costs, potential major and significant costs (£400,000 over 5 years) associated with the quinquennial inspection and a further £50,000 to £100,000 estimated to address rainwater ingress to the South Transept.

Statement of members' responsibilities

The members are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Law applicable to charities in England and Wales requires the members to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC and signed on their behalf by the Reverend Becky Gibbs Priest in Charge (PCC Chair)

Reverend Becky Gibbs

**Independent examiner's report to the members on the unaudited financial statements of the
Parochial Church Council of St Bees Priory.**

I report on the accounts of the Parochial Church Council of St Bees Priory for the year ended 31 December 2022 set out on pages 14 to 23.

Respective responsibilities of members and independent examiner

As the charity's members you are responsible for the preparation of the accounts. The charity's members consider that an Audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with section 130 of the Charities Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
J Spires FCA DChA
Independent examiner

robinson+co
Chartered Accountants
72 Lowther Street
Whitehaven
CA28 7AH

Parochial Church Council of St Bees Priory

Financial Statements for the Year Ending 31st December 2022

Receipts and Payments Accounts

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2022 Total £	2021 Total £
Receipts						
Voluntary receipts:						
Planned giving		45,712	530	-	46,242	46,935
Collections at services		8,598	-	-	8,598	3,177
Donations		4,860	1,020	-	5,880	5,655
All other giving/voluntary receipts	2a	6,395	1,019	-	7,414	16,300
Gift Aid recovered		14,249	123	-	14,371	13,771
		79,814	2,691	-	82,505	85,838
Activities for generating funds	2b	15,406	-	-	15,406	7,033
Investment Income	2c	2,358	1,838	-	4,196	4,062
Church Activities	2d	4,479	4,384	-	8,863	6,622
Other receipts						
Insurance Claims		2,106	7,576	-	9,682	-
Total Receipts		104,162	16,489	-	120,652	103,555
PAYMENTS						
Church Activities:						
Diocesan parish contribution		40,280	-	-	40,280	38,000
Clergy and staffing costs		4,641	-	-	4,641	1,768
Activities undertaken directly	3a	46,565	9,206	-	55,771	39,457
Mission giving and donations	3b	1,275	752	-	2,027	2,800
Support costs	3c	2,795	-	-	2,795	3,405
Costs of generating funds		-	-	-	-	-
Total Payments		95,556	9,958	-	105,514	85,430
Excess of receipts over payments		8,606	6,532	-	15,138	18,125
Transfers between funds	4	(1,342)	1,342	-	-	-
		7,264	7,874	-	15,138	18,125
Cash at bank and in hand at 1st January		55,149	12,722	-	67,871	50,205
Transfers from TSB to CCLA Deposit Account		(30,000)	-	-	(30,000)	
Transfers from TSB to CCLA Investment Account		-	(33)	-	(33)	
Pass Through funds (net)		(347)			(347)	
Cash at bank and in hand at 31st December		32,066	20,563	-	52,629	67,871

Parochial Church Council of St Bees Priory

Statement of Assets and Liabilities

For the year ending 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2022 Total £	2021 Total £
Notes					
Cash funds:					
TSB Bank current account [& cash in hand]	32,058	20,571	-	52,629	67,871
CCLA Deposit funds	37,010	1,808	-	38,818	8,401
	<u>69,068</u>	<u>22,379</u>	<u>-</u>	<u>91,447</u>	<u>76,272</u>
Investment assets					
CCLA Investment fund [shares at market value]	77,628	57,340	6,116	141,084	159,873
	<u>146,696</u>	<u>79,720</u>	<u>6,116</u>	<u>232,531</u>	<u>236,144</u>
Total cash and investments					
Other monetary assets					
Endowment fund. (Reference note below)	-	-	400,000	400,000	-
Assets retained for church use:					
New College Hall (Reference note below)	-	432,950	-	432,950	443,019
	<u>-</u>	<u>432,950</u>	<u>-</u>	<u>432,950</u>	<u>443,019</u>
Liabilities	5	13,335	-	13,335	950

New College Hall - additional note

Freehold land and buildings retained by the Priory comprise the New College Hall which is included in the financial statements at its insurance valuation of £556,944 less accumulated depreciation thereon.

The New College Hall was built by the Theological College and donated to the church when the Theological College closed in 1895.

No historical cost information is held for this asset, and the members consider that the cost of obtaining such information will outweigh any benefits arising.

Endowment fund - additional note

The PCC was notified in August 2022 by Scott Duff & Co a firm of solicitors acting in the administration of a will that the PCC is bequeathed a two thirds share of the residual estate estimated at £400,000. Entitlement having been proved though monies not yet received.

Approved by the PCC and signed on their behalf by the Reverend Becky Gibbs Priest in Charge (PCC Chair)

Reverend Becky Gibbs
Priest in Charge and PCC Chair

Parochial Church Council of St Bees Priory

Notes to Financial Statements For the year ending 31 December 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below.

1.1. Basis of accounting

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis. The PCC constitutes a public benefit entity as defined by FRS 102. The presentational currency is UK Sterling £. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2. Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds are those funds which must be spent on restricted purposes and details of the funds held and restrictions are provided in note 4.

Endowment funds, where the capital must be retained, are also explained in note 4.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

1.3. Income

All income is included in the Receipts and Payments Account when received. Care has been taken to ensure no income has been duplicated or omitted. Unrealised gains or losses are accounted for on revaluation of investments at 31 December. Whilst they are not shown within the Receipts and Payments account, details are shown in the notes to the accounts.

1.4. Expenditure

Expenditure is recognised on a payments. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Grants and donations are accounted for when paid over. Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Expenditure on church activities comprises those costs incurred by the PCC in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is not provided for in these accounts. Support costs, including governance costs, are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Parochial Church Council of St Bees Priory

Notes to Financial Statements For the year ending 31 December 2022 (continued)

1. Accounting policies (continued)

1.5. Tangible fixed assets and depreciation

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10 (2)(a) of the Charities Act 2011. No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Receipts and Payments Account and separately disclosed.

Other fixtures, fittings and office equipment

Equipment used within the church premises (if any) is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. Freehold land and buildings are depreciated on a straight line basis at 2% per annum.

1.6. Investments

Investments held as fixed assets are revalued at mid-market value at year ending 31st December. Any purchases or sales of investments are shown separately within the Receipts and Payments Account. The gain or loss is shown in the notes to the accounts.

1.7. Current assets

Amounts owing to the PCC at 31 December in respect of fees, grants or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit with the CBF Church of England Funds.

Parochial Church Council of St Bees Priory

Notes to Financial Statements

For the year ending 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Analysis of Receipts					
2a All other giving/Voluntary receipts					
Pillar Box donations	6	2,754	-	2,754	1,834
Contactless Giving		1,818	-	1,818	1,328
Grants	6	1,823	266	2,089	13,138
Lenten Lunches		-	752	752	-
Legacy		-	-	-	-
		6,395	1,019	7,414	16,300
2b Activities for generating funds					
Hire of priory		509	-	509	238
Sales		1,211	-	1,211	922
Special events		-	-	-	-
Social Committee		406	-	406	83
Magazine Advertising		3,593	-	3,593	3,198
Old College Hall (Hire)		538	-	538	482
New College Hall (Hire)		4,222	-	4,222	423
Pop-in Café		4,927	-	4,927	1,688
		15,406	-	15,406	7,033
2c Investment Income					
Bank Interest (CCLA Deposit Account)		394	23	417	4
Income from Listed Investments		2,358	1,838	4,196	4,057
		2,751	1,862	4,613	4,062
2d Church Activities:					
Fees		2,874	4,384	7,258	4,382
Magazine Donations		1,605	-	1,605	2,240
		4,479	4,384	8,863	6,622
Fees Restricted Funds:					
Graveyard & Priory Grounds			3,644		
Choir			260		
Bell ringers			480		
			4,384		

Parochial Church Council of St Bees Priory

Notes to Financial Statements

For the year ending 31 December 2022

		Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Analysis of Payments						
3a	Activities undertaken directly					
	Priory utilities (inc. OCH & NCH)	7	7,408	-	7,408	5,590
	Priory Cleaning and Caretaker (excl. OCH & NCH)		5,045	-	5,045	8,030
	Training		762	-	762	-
	Priory & NCH Insurance		6,786	-	6,786	6,390
	Maintenance: Priory (excl. OCH & NCH)		12,561	3,000	15,561	2,154
	Maintenance: Graveyard & Priory grounds		-	3,754	3,754	4,546
	Organist payments		3,520	-	3,520	3,509
	Organ Maintenance & Repair		-	1,059	1,059	1,079
	Leaflets and sundry printing		445	-	445	511
	Magazine expenses		4,130	-	4,130	3,207
	Social Committee Expenses		440	-	440	163
	Miscellaneous Expenses	7	1,727	160	1,887	2,865
	Music and Choir	7	85	1,233	1,318	629
	New College Hall expenses	7	2,705	-	2,705	784
	Old College Hall expenses	7	950	-	950	-
			<u>46,565</u>	<u>9,206</u>	<u>55,771</u>	<u>39,457</u>
3b	Giving and Donations:					
	Overseas Mission and Relief Agencies		225	-	225	-
	UK Agencies		-	752	752	-
	PCC - Christmas donations		1,050	-	1,050	2,550
	Other donations		-	-	-	250
			<u>1,275</u>	<u>752</u>	<u>2,027</u>	<u>2,800</u>
	Overseas Mission and Relief Agencies					
	Ukraine Appeal (March 2022)		225			
	UK Agencies:					
	Save the Children Charity (Lent Lunches)		376			
	NSPCC - St Bees Branch (Lent Lunches)		376			
	PCC - Christmas donations:					
	Cumbria Community Foundation (Winter Warmth Fund)		300			
	West Cumbria Domestic Violence Support (Freedom Project)		300			
	Christian Aid		300			
	SIM - Mukinge Hospital (Zambia)		150			
			<u>2,027</u>			
3c	Support costs					
	Secretarial		-	-	-	505
	Administration		1,036	-	1,036	1,268
	Photocopying		814	-	814	531
	Professional support - Accountancy		672	-	672	960
	Subscriptions		237	-	237	-
	Bank Charges		-	-	-	-
	Sundry Expenses		36	-	36	141
			<u>2,795</u>	<u>-</u>	<u>2,795</u>	<u>3,405</u>

Parochial Church Council of St Bees Priory

Note 4 to Statement of Financial Activities Movements in Funds For the year ending 31 December 2022

Unrestricted Funds

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	At 31 December 2022 £	Change in year
General Fund	148,792	104,556	(95,556)	(1,342)	(10,357)	146,092	(2,699)

Restricted Funds

	At 1 January 2022 £	Receipts £	Payments £	Transfers £	Gains and Losses £	At 31 December 2022 £	Change in year
Fabric Fund	2,612	653	(3,000)	-	-	264	(2,348)
Graveyard & Priory grounds Fund	7,420	12,081	(3,754)	-	(685)	15,062	7,642
Organ Fund	34,069	1,397	(1,059)	-	(3,578)	30,828	(3,240)
Sunday School Fund	2,090	166	-	-	(129)	2,127	37
Furnishing Fund	5,256	126	-	-	(580)	4,802	(453)
Bellringers Fund	7,116	606	-	-	(572)	7,150	34
<i>Shepherds Trust</i>	<i>7,518</i>	<i>191</i>	<i>(160)</i>	-	<i>(855)</i>	<i>6,694</i>	<i>(824)</i>
<i>Whitehead Charity</i>	<i>726</i>	<i>15</i>	-	-	<i>(66)</i>	<i>675</i>	<i>(51)</i>
Livesey Trust	8,528	202	-	-	(897)	7,833	(695)
Choir Fund	2,105	316	(1,233)	1,351	(252)	2,287	182
Webster Fund	393	7	-	-	(33)	367	(26)
New College Hall building	443,019	-	(10,069)	-	-	432,950	(10,069)
New College Hall Appeal	1,638	-	-	(8)	-	1,630	(8)
Lenten Lunches	-	752	(752)	-	-	(0)	(0)
	522,490	16,513	(20,027)	1,342	(7,648)	512,670	

The sum of £1,351 [£1350.50 rounded] transfer to the Choir Fund represents the memorial collection of the late Dr Geoff Burgess

Reference - May 2022 PCC Meeting

Purposes of restricted funds

Restricted funds are those funds which must be spent on restricted purposes in accordance with the donors' wishes.

The following funds represent accumulated donations and investment income for the stated purpose:

Fabric Fund, Graveyard Fund (including the David Watson Memorial Fund), Organ Fund, Sunday School Fund, Furnishing Fund, Bellringers Fund and Choir Fund.

The Shepherds Trust Fund is expended on Christmas donations as directed by the Trustees of the Shepherds Trust. The Whitehead Trust fund is similarly directed by the Trustees of the Shepherds Trust. The PCC acts as custodian of these two funds, though included in the annual PCC reporting of accounts do not contribute to the overall assets of the PCC.

The Livesey Trust Fund is expended on junior choir members' gratuities.

The Webster Trust - Gifted (in the 1940s) by Mrs Webster of Wimbledon a sum of £100 to the churchwardens under Trust to maintain & keep insured, the West Door of the church.

The New College Hall Fund consists of the insurance valuation of the building less accumulated depreciation thereon. No historical data is available to ascertain how the building was originally funded, however the members have chosen to allocate this to restricted funds on the assumption that the building costs would have been funded from specific donations and appeals.

The New College Appeal fund was created in 2017 to raise funds for essential maintenance work on the grade 2 listed building, which was substantially completed in that year. Fundraising continued throughout 2018 towards the cost of installing a new heating system in the building, and to carry out internal restoration works. The balance remaining in the fund will be used to provide funds for further improvements to the building.

Endowment Funds

	At 1 January 2022 £	Receipts £	Payments £	Transfers £	Gains and Losses £	At 31 December 2022 £	Change in year
Mossop Fund	258	-	-	-	(30)	227	(30)
Postlethwaite Fund	281	-	-	-	(33)	248	(33)
Chancel Fund	1,030	-	-	-	(121)	909	(121)
Sunday School Fund	5,363	-	-	-	(631)	4,731	(631)
	<u>6,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(816)</u>	<u>6,116</u>	

Purposes of endowment funds

The Mossop, Postlethwaite, Chancel and Sunday School Funds are all held on permanent endowment.

The income arising from the capital of the Mossop, Postlethwaite and Chancel Funds may be used for general purposes and is credited to unrestricted funds.

The income arising from the capital of the Sunday School Fund may only be used for expenditure associated with the Sunday School and is therefore credited to restricted funds.

Parochial Church Council of St Bees Priory

Note 5 and 6 to Statement of Financial Activities

For the year ending 31 December 2022

5	Liabilities	2022 £	2021 £
	Parish Council loan	-	950
	Uncashed cheques (No. 818)	100	-
	'Carpark' wall repair	3,250	-
	NCH Roof repair	1,630	
	Church heating (Pump replacement)	2,630	
	Administrator (Nov & Dec hours)	650	
	'Graveyard' wall repair	5,075	-
		<u>13,335</u>	<u>950</u>

6 Supplementary Notes:

Employment

No employee received emoluments of more than £60,000

During the year the PCC employed an organist, Mr F Bowler who was also employed as caretaker, and Mrs D Bowler as cleaner (both part-time) though no payments were large enough to attract social security costs.

Mr F Bowler is a member of the PCC

The PCC also employs a 'Parish Administrator' (Mrs Emma Mason) on a self-employed basis.

There are no other staff costs relating to the trustees (key management personnel).

Shepherds Trust

The PCC acts as custodian to the Shepherds and Whitehead Trusts on behalf of the Shepherds Trust Trustees.

The Trustees distributed 'Christmas gifts' of £10 each to 13 individuals, associated costs for postage and cards being £30, giving a total £160 payment for 2022.

Other giving (PCC acted as agent)

Other giving during 2022 totalled	2,426.52
RNLI (St Bees) from Xmas tree festival	168.50
Mothers Union - Collection from triennial service	312.00
Cockermouth Christian Centre Trust North Lakes Foodbank	125.00
Christian Aid - Ukraine Appeal envelope collection	225.05
Christian Aid - East Africa Famine Relief Appeal	287.60
Bishops Harvest Appeal	392.70
DEC Pakistan Floods Appeal	83.00
Royal British Legion - Remembrance Sunday service	279.16
West Cumbria Hospice at Home (Xmas Fayre)	21.00
The Church of England Childrens Society (Christingle)	232.50
The Church of England Childrens Society (Xmas Mag greetings)	300.01

Grants

The PCC received grants totalling	2,089
Educational grant from the EE & W	300
G Mills Memorial Trust	
Listed Places of Worship (Vat)	1,789

Pillar Box donations

Restricted - Organ and 'sleeping child garden' collection boxes

Unrestricted - Wooden box mounted on the stone pillar.

Parochial Church Council of St Bees Priory

Note 7 Payment Analysis Detail

For the year ending 31 December 2022

<u>Priory Utilities</u>		<u>Priory</u>	<u>NCH</u>	<u>OCH</u>
Gas	4,224	2,048	1,024	1,152
Electric	2,134	1,623	511	-
Phone	498	498	-	-
Water	551	340	211	-
	<u>7,408</u>	<u>4,510</u>	<u>1,746</u>	<u>1,152</u>

Old College Hall

<u>Receipts</u>	<u>538</u>	<u>Payments</u>	<u>950</u>
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Hire	538	Maint. & Repair	520
		Cleaning	115
		Caretaking	315

New College Hall

<u>Receipts</u>	<u>4,222</u>	<u>Payments</u>	<u>2,705</u>
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Hire	4,222	Maint. & Repair	1,517
		Cleaning	768
		Caretaking	420

<u>Music and Choir</u>	<u>1,318</u>
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Piano tuning (Unrestricted)	85
Cushions for Choir stalls	846
Music & Expenses	387

<u>Miscellaneous Expenses</u>	<u>1,887</u>
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Loan repayment (Parish Council)	950
Christmas Cards	250
IT Equipment	226
Cost of 2022 Calendars	222
Shepherds Charity (Restricted fund)	160
A Rocha UK - Eco Church Bronze award	50
'Other'	29