

**Parochial Church Council of St Bees Priory**

**Annual Report and Accounts  
for year ending 31 December 2023**

**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 2023 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 (Until September 2023)

Revd Canon T Park

Revd Canon R Lee

**Wardens**

Mr T Kelly

Mr M Lightfoot (Until April 2023)

**Secretary**

Mrs R Rendell

**Treasurer**

Mr N Killip

**Lay Vice Chair**

Mrs D Lee

**Deanery Synod Representative**

Mrs R McAndrew

**Elected PCC members**

To serve until APCM 2024:

Mr F Bowler

Mrs A Ross (until deceased March 2023)

Mrs H Hemm

To serve until APCM 2025:

Mr G Gilmour

Mrs D Lee

Mr J Kennedy

Mr N Killip

To serve until APCM 2026:

Ms G Barlow

Ms EJ Taylor

Mr C Robson

**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)  
Tom Kelly  
Malcolm Lightfoot (until May 2023)  
Norman Killip  
Grant Gilmour  
Deb Lee

**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, Ms EJ Taylor and Mrs J Spedding.

**Churches Together Representative**

Representatives from all the Egremont group of churches meet regularly to discuss aspects of mutual interest.  
Representative - Mrs S Davidson (until deceased June 2023)

**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  
Oxford Chambers  
New Oxford Street  
Workington  
CA14 2LR

**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 2023**

The members present their report and the financial statements for the year ended 31 December 2023. 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 2023 (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 2023 (continued)**

**Achievements and performance**

In September, Reverend Becky, the Priest in Charge of St Bees took on the role of Priest in Charge of Egremont and Haile and stopped ministering in Crosslacon parish whilst continuing to minister in St Bees. This has greatly increased her workload across four churches in addition to the Priory but the churches are closer to her home and there is a more natural link between the benefices of St Bees and Egremont and Haile.

The benefices are grateful for the support of a large team of retired clergy and lay people who have made it possible for each church to hold at least one service every Sunday. Their support has also been vital for funerals, weddings and baptisms across the parishes and to enable other one-off events to take place.

St Bees Priory hosted the Carlisle Diocese labyrinth and welcomed 394 school children this summer and was home to over twenty Christmas trees from organisations across the parish this winter. This, and many other regular and one-off events, would not have been possible without the dedication of a huge team of volunteers.

As we look to the future our focus is on developing the potential of our buildings and connecting with volunteers and who will want to share the history, ministry and mission of the Priory in the years to come.

**Church attendance:**

Average attendance on a usual Sunday - 77 Adults, 6 Children.

Easter attendance – 204 total

Total number of people attending worship Christmas Eve and Day - 420

Communicants at Christmas Eve service - 132

Baptisms – 13 Marriages – 3 Funerals – 23

Electoral Roll - 156

**Review of the year**

Throughout 2023 we continued to embrace the God For All vision and the four themes; 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 inspired us to tread new ground 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, some examples:

- We have listened to our local community and have continued to run a “warm spot” but as a new Memory Café
- We have developed effective partnerships with other groups and organisations including local businesses, St Bees School and CAAS (Copeland Age Advisory service) in order to run the Memory Café.
- We have equipped Christians to be peace-makers and reconcilers in all spheres of life by running the “Difference Course” both online and in person

**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.

**Parochial Church Council of St Bees Priory**  
**Annual Report for the year ended 31 December 2023 (continued)**

Outcomes, some examples:

- We encouraged growing Christian faith at “Friday Fun” and the “Story Service”
- We embedded a culture of ‘whole-life discipleship’ (Monday-Saturday as well as Sunday) through sermons and magazine articles
- We enabled people to encounter and study the Bible, and to explore its application for everyday life in Bible study groups

**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.

Outcomes, some examples:

- We facilitated giving everyone the opportunity to hear and respond to the good news of Christ by making the most of digital platforms including streaming the King’s coronation live and serving refreshments
- We helped Christians speak about Christian viewpoints on the important issues of today by raising contemporary topics in sermons, in PCC meetings and discussion groups
- We enabled more connections with under-represented groups in our churches, by welcoming children and adults to take part in and visit the Christmas Tree Festival, Easter experience, 900 years embroidery project and the Carlisle Cathedral Labyrinth project.

**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, some examples:

- We developed our biblical understanding of the place of the natural world in God’s plans through series of worship services in the season of creation tide
- We continued to enable more sustainable ways of using our resources in all our buildings including the Priory church and Vicarage community walled garden
- We equipped Christians with practical, everyday ways of living more sustainably through the centre pages of the parish magazine
- We held an all age village event in the Priory exploring our amazing world.

**Next steps**

In order to deliver our vision for the next generation we will be looking at a strategy for all our buildings “A Space to Be”. To do this we will focus this year on strengthening governance and asking the local community to join us in this vision.

**Parochial Church Council of St Bees Priory**  
**Annual Report for the year ended 31 December 2023 (continued)**

**Financial review**

PCC combined (unrestricted & restricted) funds at 31 December 2023 were £10,629 lower than at the start of the financial year. The decrease during 2023 principally reflects liabilities of approximately £41,600 of which £40,000 is attributed to church building repairs.

Total receipts on unrestricted funds were £116,091 of which £44,316 received from planned giving, £34,833 from other voluntary giving and donations, and a further £13,258 from Gift Aid. Receipts to restricted funds totalled £20,889, the majority (£17,898) resulting from investment income and fees.

Overall income in 2023 increased by 14%. Although planned regular giving decreased slightly (- 3%) from 2022, income in general during 2023 increased particularly from: investments, (£11,973) grants, (£7,022) collections & donations, (£3,506) and also from hire of the New College Hall, (£860) and 'Pop In' café. (£800) We were grateful for a pecuniary legacy of £5,000 from the estate of Mrs Aileen Rule.

Voluntary giving, which represents 60% of overall income remains the principle source of funding and when combined with associated gift aid increases to 70% of income.

Total payments in 2023 increased by 27%. £112,299 was spent from unrestricted funds to provide Christian ministry from St Bees Priory, including the contribution to the diocesan parish share which was increased by 7% to £43,100 and largely provides the stipend and housing for the local clergy. The principle cost variance being utilities £18,467 (£7,048 2022) a 149% increase. The parish share and utilities account for 55% of unrestricted fund spend.

The net result for the year is an excess of receipts over payments of £3,792 (£8,606 2022) on unrestricted funds. The combined net result for the year is an excess of receipts over payments of £2,821. (£15,138 2022)

The combined balance of unrestricted bank and deposit balances together with investments carried forward is £159,930. However with £31,639 of liabilities give a carry forward of approximately £128,291 in unrestricted funds.

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 estate which is estimated at £400,000. Entitlement having been proved though monies not yet received.

The PCC were grateful to receive in 2023 an interim payment of £520,000 which has been invested with CCLA, the Carlisle Diocesan Board of Finance (CDBF) acting as custodian trustee for this endowment fund. A further £30,796 representing the remainder of the legacy was received in January 2024. The income from this endowment will be credited to the 'Mawson Church/Organ' Restricted Fund for the upkeep of the Church building and fabric and the Willis organ.

A further Restricted Fund, 'Flower fund' was established during 2023.

**Parochial Church Council of St Bees Priory**  
**Annual Report for the year ended 31 December 2023 (continued)**

**Reserves policy**

The PCC does not currently have a reserves policy.

**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 continuing high utility costs and potential major and significant costs (£400,000 over 4 years) associated with the quinquennial inspection, particularly the 'West Door conservation' and work to the church tower.

**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)

 21.4.24.

**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 2023 set out on pages 13 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.

*Jason Spires*

.....  
**J Spires FCA DChA**  
**Independent examiner**

**robinson+co**  
**Chartered Accountants**  
**Oxford Chambers**  
**New Oxford Street**  
**Workington**  
**CA14 2LR**

*21<sup>st</sup> April 2024*

# Parochial Church Council of St Bees Priory

## Financial Statements for the Year Ending 31st December 2023

### Receipts and Payments Accounts

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £	2022 Total £
<b>Receipts</b>						
<b>Voluntary receipts:</b>						
Planned giving		44,316	530	-	44,846	46,242
Collections at services		9,921	118	-	10,039	8,598
Donations		7,579	365	-	7,944	5,880
All other giving/voluntary receipts	2a	17,332	1,845	-	19,178	7,414
Gift Aid recovered		13,258	133	-	13,390	14,371
		<b>92,406</b>	<b>2,991</b>	<b>-</b>	<b>95,397</b>	<b>82,505</b>
<b>Activities for generating funds</b>	2b	16,631	-	-	16,631	15,406
<b>Investment Income</b>	2c	2,371	13,798	-	16,169	4,196
<b>Church Activities</b>	2d	4,683	4,100	-	8,783	8,863
<b>Other receipts</b>						
Insurance Claims		-	-	-	-	9,682
<b>Total Receipts</b>		<b>116,091</b>	<b>20,889</b>	<b>-</b>	<b>136,980</b>	<b>120,652</b>
<b>PAYMENTS</b>						
<b>Church Activities:</b>						
Diocesan parish contribution		43,100	-	-	43,100	40,280
Clergy and staffing costs		7,197	-	-	7,197	4,641
Activities undertaken directly	3a	55,380	20,940	-	76,321	55,771
Mission giving and donations	3b	3,371	920	-	4,291	2,027
Support costs	3c	3,250	-	-	3,250	2,795
<b>Costs of generating funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Payments</b>		<b>112,299</b>	<b>21,860</b>	<b>-</b>	<b>134,159</b>	<b>105,514</b>
<b>Excess of receipts over payments</b>		<b>3,792</b>	<b>(971)</b>	<b>-</b>	<b>2,821</b>	<b>15,138</b>
<b>Transfers between funds</b>	4	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>3,792</b>	<b>(971)</b>	<b>-</b>	<b>2,821</b>	<b>15,138</b>
<b>Cash at bank and in hand at 1st January</b>		<b>32,058</b>	<b>20,571</b>	<b>-</b>	<b>52,629</b>	<b>67,871</b>
Transfers (net) between TSB and CCLA Deposit Account		23,440	1,142	-	24,582	(30,000)
Transfers between TSB and CCLA Investment Account		(1,498)	1,498	-	-	(33)
Pass Through funds (net)		347	-	-	347	(347)
<b>Cash at bank and in hand at 31st December</b>		<b>58,139</b>	<b>22,240</b>	<b>-</b>	<b>80,379</b>	<b>52,629</b>

# Parochial Church Council of St Bees Priory

## Statement of Assets and Liabilities

For the year ending 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £	2022 Total £
<b>Notes</b>					
<b>Cash funds:</b>					
TSB Bank current account (and 'cash in hand')	58,139	22,240	-	80,379	52,629
CCLA Deposit funds	15,300	744	-	16,044	38,818
	<u>73,439</u>	<u>22,984</u>	<u>-</u>	<u>96,423</u>	<u>91,447</u>
<b>Investment assets</b>					
CCLA Investment fund.	86,491	61,175	27,736	175,403	141,084
CCLA Endowment Deposit fund	-	-	500,000	500,000	-
	<u>86,491</u>	<u>61,175</u>	<u>527,736</u>	<u>675,403</u>	<u>141,084</u>
<b>Total cash and investments</b>	<u>159,930</u>	<u>84,159</u>	<u>527,736</u>	<u>771,826</u>	<u>232,531</u>
<b>Other monetary assets</b>					
Endowment Fund. (Reference note below)	-	-	30,000	30,000	400,000
Endowment Interest (Reference note below)	-	6,705	-	6,705	-
	<u>-</u>	<u>6,705</u>	<u>30,000</u>	<u>36,705</u>	<u>400,000</u>
<b>Assets retained for church use:</b>					
New College Hall (Reference note below)	-	422,881	-	422,881	432,950
<b>Liabilities</b>	<b>5</b>	<b>31,639</b>	<b>10,000</b>	<b>41,639</b>	<b>13,335</b>

### 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/Interest - 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 an amount from the estate which is estimated at £400,000. Entitlement having been proved though monies not yet received.

During 2023 the PCC received an interim payment of £520,000 which has been invested with CCLA, the Carlisle Diocesan Board of Finance (CDBF) acting as custodian trustee for this 'Mawson' endowment fund. A further £30,000 representing the remainder of the legacy is expected to be received in 2024.

'Mawson' endowment deposit fund, 2023 quarter 4 interest payment (£6,705) due January 2024

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

*Becky Gibbs* 21.4.24.

# Parochial Church Council of St Bees Priory

## Notes to Financial Statements For the year ending 31 December 2023

### 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 basis. 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 2023 (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 year ending 31<sup>st</sup> 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 2023

Analysis of Receipts	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>2a All other giving/Voluntary receipts</b>					
Pillar Box donations	6	2,676	93	2,769	2,754
Contactless Giving		1,378	-	1,378	1,818
Grants	6	8,279	832	9,111	2,089
Lenten Lunches		-	920	920	752
Legacy		5,000	-	5,000	-
		<b>17,332</b>	<b>1,845</b>	<b>19,178</b>	<b>7,414</b>
<b>2b Activities for generating funds</b>					
Hire of priory		413	-	413	509
Sales	6	870	-	870	1,211
Special events		-	-	-	-
Social Committee		400	-	400	406
Magazine Advertising		3,708	-	3,708	3,593
Old College Hall (Hire)		426	-	426	538
New College Hall (Hire)		5,084	-	5,084	4,222
Pop-in Café		5,731	-	5,731	4,927
		<b>16,631</b>	<b>-</b>	<b>16,631</b>	<b>15,406</b>
<b>2c Investment Income</b>					
Interest from Endowment (CDBF - CCLA Deposit Account)		-	1,386	1,386	-
Interest from Endowment (Church - CCLA Deposit Account)		-	10,418	10,418	-
Income from Listed Investments		2,371	1,994	4,365	4,196
		<b>2,371</b>	<b>13,798</b>	<b>16,169</b>	<b>4,196</b>
<b>2d Church Activities:</b>					
Fees		3,038	4,100	7,138	7,258
Magazine Donations		1,645	-	1,645	1,605
		<b>4,683</b>	<b>4,100</b>	<b>8,783</b>	<b>8,863</b>

# Parochial Church Council of St Bees Priory

## Notes to Financial Statements

For the year ending 31 December 2023

		Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Analysis of Payments</b>						
<b>3a</b>	<b>Activities undertaken directly</b>					
	Priory utilities (inc. OCH & NCH)	7	18,467	-	18,467	7,408
	Priory Cleaning and Caretaker		5,602	-	5,602	5,045
	Training		806	-	806	762
	Insurance (inc. NCH)		7,449	-	7,449	6,786
	Maintenance: Priory & OCH		7,220	1,536	8,756	15,561
	Maintenance: Graveyard & Priory grounds		-	14,131	14,131	3,754
	Organist payments		4,220	-	4,220	3,520
	Organ Maintenance & Repair		-	1,557	1,557	1,059
	Leaflets and sundry printing		652	-	652	445
	Magazine expenses		5,445	-	5,445	4,130
	Social Committee Expenses		663	-	663	440
	Miscellaneous Expenses	7	2,201	1,109	3,310	1,887
	Music and Choir	7	-	976	976	1,318
	New College Hall expenses	7	2,287	1,630	3,917	2,705
	Old College Hall expenses	7	369	-	369	950
			<b>55,380</b>	<b>20,940</b>	<b>76,321</b>	<b>55,771</b>
<b>3b</b>	<b>Giving and Donations:</b>	7				
	Overseas Mission and Relief Agencies		-	460	460	225
	UK Agencies		1,321	460	1,781	752
	PCC - Christmas donations		1,950	-	1,950	1,050
	Other donations		100	-	100	-
			<b>3,371</b>	<b>920</b>	<b>4,291</b>	<b>2,027</b>
<b>3c</b>	<b>Support costs</b>					
	Secretarial		167	-	167	-
	Administration		1,095	-	1,095	1,036
	Photocopying		769	-	769	814
	Professional support - Accountancy		738	-	738	672
	Subscriptions		236	-	236	237
	Bank Charges		-	-	-	-
	Sundry Expenses		245	-	245	36
			<b>3,250</b>	<b>-</b>	<b>3,250</b>	<b>2,795</b>

# Parochial Church Council of St Baes Priory

## Note 4 to Statement of Financial Activities

For the year ending 31 December 2023

### Unrestricted Funds

The movements in Unrestricted funds during the year were:

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Pass through funds [net] £	Gains and Losses £	At 31 December 2023 £	Change in year
Unrestricted General Fund	146,696	117,821	(112,298)	347	7,365	159,930	13,234

### Purpose of unrestricted funds

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

The movements in restricted funds during the year were:

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	At 31 December 2023 £	Change in year
Fabric Fund	264	1,163	(1,036)	-	-	391	126
Graveyard & Priory grounds Fund	15,062	3,747	(14,131)	-	443	5,120	(9,941)
Organ Fund	30,828	1,301	(1,557)	-	2,523	33,095	2,267
Sunday School Fund	2,127	167	-	-	91	2,385	258
Furnishing Fund	4,802	127	-	-	409	5,338	536
Bellringers Fund	7,150	650	(974)	-	404	7,228	79
Shepherds Trust	6,694	192	(135)	-	604	7,356	662
Whitehead Charity	675	15	-	-	47	737	62
Livesey Trust	7,833	211	-	-	633	8,677	844
Choir Fund	2,287	316	(976)	-	157	1,785	(502)
Webster Fund	367	7	-	-	23	398	31
New College Hall Appeal	1,630	-	(1,630)	-	-	0	(1,630)
Lenten Lunches	-	920	(920)	-	-	0	0
Flower Fund	-	200	-	-	-	200	200
Mawson Fabric / Organ Fund	-	11,950	(500)	-	-	11,450	11,450
	79,720	20,967	(21,860)	-	5,334	84,159	4,440

### 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 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 has been used to provide funds for further improvements to the building. Current funds are £0

## Endowment Funds

The movements in endowment funds during the year were:

	At 1 January 2023 £	Receipts £	Payments £	Transfers £	Gains and Losses £	At 31 December 2023 £	Change in year
Mossop Fund	227	-	-	-	21	249	21
Postlethwaite Fund	248	-	-	-	23	271	23
Chancel Fund	909	-	-	-	86	995	86
Sunday School Fund	4,731	-	-	-	445	5,177	445
Mawson Fabric / Organ Fund	-	520,000	-	-	1,045	521,045	521,045
	<b>6,116</b>	<b>520,000</b>	<b>-</b>	<b>-</b>	<b>1,621</b>	<b>527,736</b>	<b>521,621</b>

## Purposes of endowment funds

All these Funds are all held on permanent endowment; the Carlisle DBF acting as custodian trustees.

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.

The income arising from the capital of the Mawson Fabric / Organ Fund may only be used for the upkeep of the Church building and fabric and the Willis Organ and is therefore credited to restricted funds.

## Parochial Church Council of St Bees Priory

### Note 5 and Supplementary Notes to Statement of Financial Activities

For the year ending 31 December 2023

5 Liabilities	2023	2022
	£	£
		13,335
Church lighting maintenance	245	
Mothers' Union Caravan Project (Xmas fayre & tree)	288	
Cleaning hours (Oct - Dec)	1,106	
Church repair (Brendan Teasdale Masonry Conservation Ltd.)	40,000	
	<u>41,639</u>	

## 6 Supplementary Notes:

### Employment

No employee received emoluments of more than £60,000

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

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

Mrs Emma Mason from January to mid February, then -

Miss Emma-Jane Taylor undertook this position from April to December

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 8 individuals, associated costs for postage and cards being £55, giving a total expenses of £135.

**Other giving** (PCC acted as agent) during 2023 totalled 1,967

Christian Aid (Christmas Appeal - Envelope collection)	143
West Cumbria Hospice at Home (Xmas tree 7 fayre)	304
UNICEF (Proceeds from 'pancake day')	387
Bishops Harvest Appeal	418
RBL - Remembrance Sunday service	229
The Church of England Children's Society (Xmas Greetings)	200
The Church of England Children's Society (Christingle)	286

### Grants

The Church received grants totalling 9,111

Carlisle Diocesan - DIOC Energy grant	5,200
Voluntary Action Cumbria (Warm Spaces)	1,500
'Listed Places of Worship' - (VAT repayment)	1,406
Voluntary Action Cumbria (Memory Café)	505
E E & W G MILLS Memorial Trust - Educational grant	500

### Pillar Box donations

Restricted - Organ and 'sleeping child garden' collection boxes

Unrestricted - Wooden box mounted on the stone pillar.

### Sales

Principally monies from the 'merchandise box' mounted within the stone pillar.

# Parochial Church Council of St Bees Priory

## Note 7 Payment Analysis Detail

For the year ending 31 December 2023

Priory Utilities		<u>Priory</u>	<u>NCH</u>	<u>OCH</u>
Gas	13,016	6,311	3,155	3,550
Electric	4,232	3,108	1,124	-
Phone line	486	486	-	-
Water	733	448	285	-
Totals	18,467	10,353	4,564	3,550

### Old College Hall

Maint. & Repair	-
Cleaning	42
Caretaking	327
	<u>369</u>

### New College Hall

Maint. & Repair	2,442
Cleaning	1,148
Caretaking	327
	<u>3,917</u>

### Music and Choir

Music & Fees	791
RSofCM - Annual subscription	134
Expenses	51
	<u>976</u>

### Miscellaneous Expenses

Replacement bell ropes	974
B&W's Laptop Computer	450
Lay Reader expenses (Cassock etc.)	380
Piano repair	350
Christmas Cards	340
Frame for '900 Years' embroidery	300
2023 Calendars	257
Shepherds charity - Xmas gifts.	135
Christmas Tree	79
'Other'	45
	<u>3,310</u>

**Giving and Donations:**

## Overseas Mission and Relief Agencies:

DEC Turkey-Syria Earthquake Appeal (Lent Lunches)	460
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## UK Agencies:

Church of England Children's Society	1,321
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NSPCC - St Bees Branch (Lent Lunches)	460
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## PCC - Christmas donations:

Crisis Appeal	600
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Appeal	600
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Wasdale Mountain Rescue	300
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St Bees RNLI	300
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SIM - Mukinge Hospital (Zambia)	150
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## Other donations:

Bishop James retirement collection	100
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<u>4,291</u>
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