

**Parochial Church Council of St Bees Priory**

**Annual Report and Accounts  
for year ending 31 December 2024**

**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 2024 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 (until March 2024)  
Revd Canon T Park  
Revd Canon R Lee

rdens

Mr T Kelly (until March 2024)  
Dr D Lee  
Ms G Barlow

Secretary

Mrs R Rendell (until June 2025)

Treasurer

Mr N Killip (until January 2025)  
Mrs G Kane (From September 2024)

Lay Vice Chair

Dr D Lee

Deanery Synod Representative

Mrs R MacAndrew (until May 2024)  
Dr D Lee

Electoral Roll Officer

Ms G Barlow

Elected PCC members

*To serve until APCM 2025*

Mr G Gilmour  
Dr D Lee

Mr J Kennedy

Mrs R McAndrew

*To serve until APCM 2026*

Ms G Barlow

*To serve until APCM 2027*

Mr F Bowler

Mrs H Hemm

Mr C Robson

*Ex-officio*

Mrs W Mellor

Committees

The PCC meets approximately 10 times a year. It operates through several committees, which meet as required between full meetings of the PCC. The Incumbent is an ex-officio member of all 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 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 B Gibbs (Chair), Dr D Lee, Ms G Barlow, Mr G Gilmour, Mr N Killip (until January 2025), Mrs G Kane  
Mrs W Mellor

**Parochial Church Council of St Bees Priory**  
**Administrative Information (continued)**

**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 quarterly basis 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, Mrs J Spedding and Ms G Barlow

**Churches Together Representative**

Representatives from all the Egremont group of churches meet regularly to discuss aspects of mutual interest.  
Representative – Mrs W Mellor

**Worship Committee**

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

**Members**

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

**Accountants**

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

**Bankers**

TSB plc  
PO Box 453  
Mitcheldean  
GL14 9LR

**The CBF Church of England Funds**

Iniator House  
85 Queen Victoria Street  
London  
EC4V 4ET

**Parish Administrator**

E J Taylor (stepped down June 2024)  
Katy Privilege (appointed September 2024)

**Parochial Church Council of St Bees Priory**  
**Annual Report for the year ended 31 December 2024**

The members present their report and the financial statements for the year ended 31 December 2024. 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 placename 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 and 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 2024 (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.

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, bellringers 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 amid 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 2024 (continued)**

#### **Achievements and performance**

Reverend Becky, the Priest in Charge of St Bees continues to minister in St Bees and work across as Egremont and Haile as Priest in Charge of Egremont and Haile. Plans to appoint a team vicar at Egremont have begun.

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.

#### **Governance and Administration:**

Several changes to the administration at St Bees occurred during 2024, with Tom Kelly stepping down as Church Warden in March 2024 and we were fortunate to have two members of the congregation step up to being Church Wardens – Dr Deb Lee and Gill Barlow

Norman Killip stepped down as treasurer in December 2024 and again we were fortunate to have Gabrielle Kane joining as treasurer in September 2024. The Parish Administrator Emma Jane Taylor stepped down in July 2024 and Katy Privilege was appointed in September 2024. We thank them very much for all their dedication and hard work.

During 2024 St Bees Priory hosted several events including the Festival of Light in March 2024 and Carlisle Diocese Rest under the Stars schools' workshops in June – the canopy was also displayed along with others at Carlisle Cathedral later in the year. In November 2024 Deb Lee led 'Experience Christmas' a Mission Community event which included 6 stations on the elements of the Christmas Story around the church with several primary schools attending across the week. In December 2024 we once again held a very successful Christmas Tree Festival with over twenty Christmas trees from organisations across the parish. This, and many other regular and one-off events, would not have been possible without the dedication of a huge team of volunteers

In July 2024 we were awarded a National Churches Trust Cherish Grant c.£8K for survey works on the condition of the priory to assess how we can best look after our buildings. 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. To help achieve this a feasibility study was commissioned by the PCC with the aim of enabling us to ensure flexibility remains in the space of church to allow for many uses of church. We have a vision that we will still be here in 2075, and wish to explore what could be possible, to open the Priory and buildings and space up to the community and enhance what people who visit like about the priory.

We commissioned Cumbria Action for Sustainability (CAfS) to undertake a retrofit report for the vicarage and held talks with both CAfS and the Diocese to understand how this could work for St Bees Vicarage

In the summer an excellent episode of 'Villages by the Sea' was filmed by Purple Productions for BBC, which heavily featured Rev Becky.

Deb Lee continues hosting the monthly Fairtrade stall and due to her hard work with partners across the village we were awarded Fairtrade Village status.

**Parochial Church Council of St Bees Priory**  
**Annual Report for the year ended 31 December 2024 (continued)**

**Church attendance in 2024 (2023 figures):**

Average attendance on a usual Sunday – 65 (77) Adults, 4 (6) Children

Easter attendance – 145 (204) total

Total number of people attending worship Christmas Eve and Day – 487 (420)

Communicants at Christmas Eve service – 241 including Christmas Day (132)

Baptisms – 2 (13)

Marriages – 2 (3)

Funerals – 10 (23)

Electoral Roll – 154 (156)

**Review of the year**

Throughout 2024, 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 Memory Café, inviting special guests to lead us in singing and music
- 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 listened to our local community, prayed and reflected on the Prayers of Love and Faith and have agreed to adopt these.

**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, 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
- We launched a new Mother’s Union group, part of a worldwide daily wave of prayer

**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 our services
- 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, "God, Space the Universe and Everything" - Light Show, Easter and Christmas interactive experiences, A Celebration of Quilting (exhibition of local artwork) and the "Rest under the Stars" project - facilitated by Carlisle Cathedral.

**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 organised a village "Our Amazing Planet" in our grounds to raise awareness of the need and means to protect creation

**Next steps**

In order to deliver our vision for the next generation we will be looking implementing a strategy for all our buildings "A Space to Be". To do this we will ask the local community to join us in this vision and explore how we might take the next steps together.

**Parochial Church Council of St Bees Priory**  
**Annual Report for the year ended 31 December 2024 (continued)**

**Financial review**

PCC combined (unrestricted & restricted) funds as at 31 December 2024 were £18,786 lower than at the start of the financial year. The decrease during 2024 principally consisted of expenditure of £49,223 and £9,930 on building maintenance and "A Space to Be project" respectively

Total receipts on unrestricted funds were £105,162 of which £43,769 was received from planned giving, £24,669 from other voluntary giving and donations, and a further £12,977 from Gift Aid. Receipts to restricted funds totalled £45,238, the majority (£29,305) resulting from investment income

Overall Receipts in 2024 increased by 9.8%. Although planned regular giving decreased slightly (~ 1%) from 2023, income in general during 2024 increased, particularly from investments, (£15,715).

Voluntary giving, which represents 52% of overall income, remains the principal source of funding and when combined with associated gift aid, increases to 62% of income.

Total payments in 2024 increased by 31% vs. 2023. £134,239 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 8% to £46,548 and largely provides the stipend and housing for the local clergy. The principal cost variance being higher spend on Building maintenance, (£40,477) and "A Space to Be" (£9,930), offset by lower utilities £4,076 and grounds maintenance £6,160. The parish share and utilities account for 45% of unrestricted fund spend.

The net result for the year is a deficit of payments over receipts of £29,077 (£3,792 2023 excess of Receipts over Payments) on unrestricted funds. The combined net result for the year is a deficit of payments over receipts of £24,832. (£2,821 2023 excess of Receipts over Payments)

The combine balance of unrestricted bank and deposit balances together with investments carried forward is £135,098. However, with almost £7,146 of liabilities, there is a carry forward of approximately £127,952 in unrestricted funds.

**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.

**Parochial Church Council of St Bees Priory**  
**Annual Report for the year ended 31 December 2024 (continued)**

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)

 9.5.25

**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 2024 set out on pages 13 to 22.

**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.

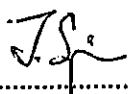
**Basis of independent examiner's statement**

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  
Oxford Chambers  
New Oxford Street  
Workington  
CA14 2LR

9<sup>th</sup> May 2025

# Parochial Church Council of St Bees Priory

## Financial Statements for the Year Ending 31st December 2024

### Receipts and Payments Accounts

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 Total £	2023 Total £
<b>Receipts</b>						
<b>Voluntary receipts:</b>						
Planned giving		43,769	530	-	44,299	44,846
Collections at services		8,727	-	-	8,727	10,039
Donations		5,702	5,719	-	11,422	7,944
All other giving/voluntary receipts	2a	10,240	4,785	-	15,025	19,178
Gift Aid recovered		12,977	120	-	13,097	13,390
		<u>81,414</u>	<u>11,154</u>	<u>-</u>	<u>92,569</u>	<u>95,397</u>
<b>Activities for generating funds</b>	2b	17,151	-	-	17,151	16,631
<b>Investment Income</b>	2c	2,579	29,305	-	31,884	16,169
<b>Church Activities</b>	2d	4,018	4,778	-	8,796	8,783
<b>Total Receipts</b>		<u>105,162</u>	<u>45,238</u>	<u>-</u>	<u>150,400</u>	<u>136,980</u>
<b>PAYMENTS</b>						
<b>Church Activities:</b>						
Diocesan parish contribution		46,548	-	-	46,548	43,100
Clergy and staffing costs		6,834	-	-	6,834	7,197
Activities undertaken directly	3a	75,720	40,273	-	115,993	76,321
Mission giving and donations	3b	2,018	720	-	2,738	4,291
Support costs	3c	3,118	-	-	3,118	3,250
<b>Costs of generating funds</b>		-	-	-	-	-
<b>Total Payments</b>		<u>134,239</u>	<u>40,993</u>	<u>-</u>	<u>175,232</u>	<u>134,159</u>
<b>Surplus of receipts over payments</b>		<u>(29,077)</u>	<u>4,245</u>	<u>-</u>	<u>(24,832)</u>	<u>2,821</u>
<b>Transfers between funds</b>	4	-	-	-	-	-
		<u>(29,077)</u>	<u>4,245</u>	<u>-</u>	<u>(24,832)</u>	<u>2,821</u>
<b>Cash at bank and in hand at 1st January</b>		58,139	22,240	-	80,379	52,629
Transfers (net) TSB - CCLA Deposit Account		(25,000)	(10,000)	-	(35,000)	24,582
Transfers from TSB to CCLA Investment Account		-	(4,300)	-	(4,300)	-
Pass Through funds (net)		370	-	-	370	347
<b>Cash at bank and in hand at 31st December</b>		<u>4,432</u>	<u>12,185</u>	<u>-</u>	<u>16,617</u>	<u>80,379</u>

# Parochial Church Council of St Bees Priory

## Statement of Assets and Liabilities

For the year ending 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 Total £	2023 Total £
<b>Notes</b>					
<b>Cash funds:</b>					
TSB Business current & savings account (inc. 'cash in hand')	4,432	12,185	-	16,617	80,279
CCLA Deposit fund	42,195	11,176	-	53,371	16,044
	<u>46,627</u>	<u>23,361</u>	<u>-</u>	<u>69,989</u>	<u>96,323</u>
<b>Investment assets</b>					
CCLA Investment fund	88,471	66,844	28,371	183,686	175,403
CCLA Endowment Deposit fund	-	-	530,796	530,796	500,000
	<u>88,471</u>	<u>66,844</u>	<u>559,168</u>	<u>714,482</u>	<u>675,403</u>
<b>Total cash and investments</b>	<u>135,098</u>	<u>90,205</u>	<u>559,168</u>	<u>784,471</u>	<u>771,726</u>
<b>Other monetary assets</b>					
Endowment Fund. (Reference note below)	-	-	-	-	30,000
Endowment Interest (Reference note below)	-	6,304	-	6,304	6,705
	<u>-</u>	<u>6,304</u>	<u>-</u>	<u>6,304</u>	<u>36,705</u>
<b>Assets retained for church use:</b>					
New College Hall (Reference note below)	-	412,812	-	412,812	422,881
	<u>-</u>	<u>412,812</u>	<u>-</u>	<u>412,812</u>	<u>422,881</u>
<b>Liabilities</b>	<b>5</b>	<b>7,146</b>	<b>-</b>	<b>7,146</b>	<b>41,639</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 £30,796 representing the remainder of the legacy was received in 2024

'Mawson' endowment deposit account, 2024 quarter 4 interest payment (£6,304) due January 2025

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

*Becky Gibbs* 9.5.25

# Parochial Church Council of St Bees Priory

## Notes to Financial Statements For the year ending 31 December 2024

### 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 payments. Expenditure includes any VAT which cannot be fully recovered and is treated 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.

##### *Church 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 2024

Analysis of Receipts	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>2a All other giving/Voluntary receipts</b>					
Pillar Box donations		2,067	-	2,067	2,769
Contactless Giving		1,445	-	1,445	1,378
Grants		5,728	3,955	9,683	9,111
Lenten Lunches		-	830	830	920
Legacy		1,000	-	1,000	5,000
		<u>10,240</u>	<u>4,785</u>	<u>15,025</u>	<u>19,178</u>
<b>Activities for generating funds</b>					
Hire of priory		621	-	621	413
Sales		595	-	595	870
Social Committee		332	-	332	400
Magazine Advertising		3,857	-	3,857	3,708
Old College Hall (Hire)		742	-	742	426
New College Hall (Hire)		5,604	-	5,604	5,084
Pop-in Café		5,400	-	5,400	5,731
		<u>17,151</u>	<u>-</u>	<u>17,151</u>	<u>16,632</u>
<b>2c Investment Income</b>					
TSB Bank Interest (Business Savings Account)		136	-	136	-
Interest from Endowment (CDBF-CCLA Deposit Account)		-	26,821	26,821	-
Dividends from Listed Investments (CCLA)		2,443	2,484	4,927	16,169
		<u>2,579</u>	<u>29,305</u>	<u>31,884</u>	<u>16,169</u>
<b>Church Activities:</b>					
Fees		2,429	4,778	7,207	7,138
Magazine Donations		1,589	-	1,589	1,645
		<u>4,018</u>	<u>4,778</u>	<u>8,796</u>	<u>8,783</u>
<b>Fees Restricted Funds:</b>					
Graveyard & Priory Grounds			4,028		
Choir			390		
Bell ringers			360		
			<u>4,778</u>		

# Parochial Church Council of St Bees Priory

## Notes to Financial Statements

For the year ending 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>Analysis of Payments</b>					
<b>3a Activities undertaken directly</b>					
Priory utilities (inc. OCH & NCH)	7	14,391	-	14,391	18,467
Priory Cleaning and Caretaker	6	6,142	-	6,142	5,602
Priory Improvement Projects		3,264	6,666	9,930	
Training		-	-	-	806
Insurance (Inc. NCH)		7,685	-	7,685	7,449
Maintenance: Priory & OCH		28,919	20,315	49,233	8,756
Maintenance: Graveyard & Priory grounds		95	7,876	7,971	14,131
Organist payments		4,326	-	4,326	4,220
Organ Maintenance & Repair		-	4,418	4,418	1,557
Leaflets and sundry printing		-	-	-	652
Magazine expenses		5,424	-	5,424	5,445
Social Committee Expenses		668	110	778	663
Miscellaneous Expenses	7	929	355	1,284	3,310
Music and Choir	7	16	532	548	976
New College Hall expenses (Excl. Utilities & Insurance)	7	3,515	-	3,515	3,917
Old College Hall expenses (Excl. Utilities)	7	346	-	346	369
		<u>75,720</u>	<u>40,273</u>	<u>115,993</u>	<u>76,321</u>
<b>3b Giving and Donations:</b>					
Overseas Mission and Relief Agencies	7	-	360	360	460
UK Agencies	7	-	360	360	1,781
PCC - Christmas donations	7	1,650	-	1,650	1,950
Other donations	7	368	-	368	100
		<u>2,018</u>	<u>720</u>	<u>2,738</u>	<u>4,291</u>
<b>3c Support costs</b>					
Secretarial		248	-	248	167
Administration		1,331	-	1,331	1,095
Photocopying		630	-	630	769
Professional support - Accountancy		750	-	750	738
Subscriptions		25	-	25	236
Bank Charges		-	-	-	-
Sundry Expenses		134	-	134	245
		<u>3,118</u>	<u>-</u>	<u>3,118</u>	<u>3,250</u>

## Parochial Church Council of St Bees Priory

### Note 4 to Statement of Financial Activities

For the year ending 31 December 2024

#### 4 Unrestricted Funds

The movements in Unrestricted funds during the year were:

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	At 31 December 2024 £	Change in year
Unrestricted General Fund	159,930	114,775	(141,586)	-	1,980	135,098	(24,832)

#### 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 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	At 31 December 2024 £	Change in year
Fabric Fund	391	1,100	(1,000)	-	-	490	100
Graveyard & Priory grounds Fund	5,120	8,745	(7,876)	-	105	6,094	974
Organ Fund	33,095	2,283	(4,418)	-	672	31,632	(1,463)
Sunday School Fund	2,385	200	-	-	15	2,600	215
Furnishing Fund	5,338	132	-	-	109	5,579	241
Bellringers Fund	7,228	508	(100)	-	93	7,729	501
Shepherds Trust	7,356	196	(255)	-	161	7,457	102
Whitehead Charity	737	15	-	-	12	765	28
Livesey Trust	8,677	224	-	-	161	9,062	385
Choir Fund	1,785	433	(532)	-	35	1,721	(64)
Webster Fund	398	8	-	-	6	412	14
Lenten Lunches	-	830	(830)	-	-	-	-
Flower Fund	200	110	-	-	-	310	110
Wson Fabric / Organ Fund	11,450	30,886	(25,981)	-	-	16,355	4,905
	84,159	45,670	(40,993)	-	1,369	90,205	6,046

#### 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.

## Endowment Funds

The movements in endowment funds during the year were:

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	At 31 December 2024 £	Change in year
Mossop Fund	249	-	-	-	6	254	6
Postlethwaite Fund	271	-	-	-	6	277	6
Chancel Fund	995	-	-	-	23	1,017	23
Sunday School Fund	5,177	-	-	-	118	5,295	118
Mawson Fabric / Organ Fund	521,045	30,796	-	-	482	552,323	31,278
	527,736	30,796	-	-	635	559,168	

## 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 restricted 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 2024

5	Liabilities	2024 £	2023 £
		<u>7,146</u>	<u>41,639</u>
	St Bees RNLI (2024 Xmas fayre & tree)	370	
	"Space to Be" Project	3,066	
	Gas (Oct to Dec)	2,585	
	Cleaning hours (Oct - Dec 2024)	1,125	

### 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

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 2024 'Christmas gifts' of £20 each to 5 individuals, associated costs for postage and cards being £55, plus £100 gift from 2023 (Cheque not cashed until May 2024) giving a total 2024 expenditure of £255.

<b>Other giving</b> (PCC acted as agent) during 2024 totalled	<u>974</u>
Christian Aid Middle East Crisis Appeal (Proceeds from 'pancake day')	285
'Pop In' monies to 'Transform Trade' (via Deb Lee)	51
Bishops Harvest Appeal	282
RBL - Remembrance Sunday service	116
The Church of England Children's Society (Xmas Greetings)	240

#### Grants

The Church received grants totalling	<u>9,683</u>
'Listed Places of Worship' - (VAT repayment)	9,183
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 2024

<u>Priory Utilities</u>		<u>Priory</u>	<u>NCH</u>	<u>OCH</u>
Gas	9,294	4,506	2,366	2,422
Electric	3,774	2,803	972	-
Phone line	509	509	-	-
Water	813	492	322	-
Totals	14,391	8,310	3,660	2,422

### Old College Hall expenses 346

Maint. & Repair	0
Cleaning	0
Caretaking	346

### New College Hall expenses 3,515

Maint. & Repair	1,751
Cleaning	1,418
Caretaking	346

### Music and Choir 548

RSCM Annual subscription	141
Conductor Fee	100
Music & Expenses	307

### Miscellaneous Expenses 1,284

'Book of Common Prayer' books	344
Shepherds Charity (Restricted fund)	255
Parish Administrator Expenses	134
Bellringers expenses	100
Cost of 2023 Calendars	196
Youth work (Friday Fun)	96
Priory Xmas tree	85
Piano Tuning	60
Welcome signage	15

### Giving and Donations: 2,738

Overseas Mission and Relief Agencies:	
CHRISTIAN AID - Middle East Crisis Appeal (Lent Lunches)	360
UK Agencies:	
NSPCC - St Bees Branch (Lent Lunches)	360
PCC - Christmas donations:	
Calderwood House (Egremont)	500
SHELTER UK	500
DEC - Middle East Humanitarian Appeal	500
SIM - Mukinge Hospital (Zambia)	150
Other donations	
MU Caravan Project (Proceeds from 2023 Xmas tree/fayre)	368