

Trustees' annual report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date

0	1	0	1	2	2
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 Period end date

3	1	1	2	2	2
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Charity name

KENDAL (KIRKLAND) TRUST

Charity No
(if any)

1	1	7	6	9	7	2
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Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The furtherance of any religious or charitable purpose or purposes in connection with the Parish Church of the Holy Trinity Kendal (Kendal Parish Church) for the benefit of members of the Church of England resident in the parish.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Support for the ongoing work of Kendal Parish Church
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Trust continued to support the work of Kendal Parish Church by a grant to the Parochial Church Council.</p> <p>This helped to meet the costs of service and outreach to residents within the Parish.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	31st December 2022
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held at a level which the Trustees judge necessary to enable it to continue to fulfil its objective for the longer term. The bulk of the reserves have been invested for capital growth
Amount of reserves held	Para 1.22	£607,031
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	Income from the car park owned by the Trust
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Two of the four trustees serve ex officio: the Priest-in-Charge of Kendal Parish Church, the Vice Chair of the Parochial Church Council. The two other trustees are appointed from the membership of the Parochial Church Council (other than the Honorary Treasurer) by the ex officio trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Kendal (Kirkland) Trust
Other name the charity uses	Kirkland Trust Kendal
Registered charity number	1176972
Charity's principal address	c/o Kendal Parish Church, Kirkland, Kendal, Cumbria, LA9 5AF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Revd Shanthi Thompson	Vicar		ex officio
2	Norma Bates	Vice-chair PCC		ex officio
3	Richard Forsyth	Churchwarden		Parochial Church Council
4	Vacant			Parochial Church Council
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

--	--

**Position (eg Secretary,
Chair, etc)**

--	--

Date

--

CHARITY REGISTRATION NUMBER: 1176972

Kendal (Kirkland) Trust
Unaudited Financial Statements
31 December 2022

LAMONT PRIDMORE (SOUTH CUMBRIA) LTD

Chartered Accountants
136 Highgate
Kendal
Cumbria
LA9 4HW

Kendal (Kirkland) Trust
Financial Statements
Year ended 31 December 2022

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Kendal (Kirkland) Trust

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Kendal (Kirkland) Trust

Charity registration number 1176972

Principal office Church Office
Holy Trinity Church
Kirkland
Kendal
Cumbria
LA9 5AF

The trustees

Revd Shanthi Thompson (Vicar)
N Bates (Vice Chairman)
R Forsyth (Churchwarden)

Independent examiner Karl Burrell FCCA, MAAT On Behalf of Lamont Pridmore (South
Cumbria) Ltd
136 Highgate
Kendal
Cumbria
LA9 4HW

Structure, governance and management

The charity is governed by a trust deed and is constituted as a charitable unincorporated organisation.

Two of the four trustees serve ex officio: the Vicar of Kendal Parish Church and the Vice Chair of the Parochial Church Council. The other two trustees are appointed from the membership of the Parochial Church Council (other than the Honorary Treasurer) by the ex officio trustees.

Objectives and activities

The objects of the charity are for the furtherance of any religious and charitable purposes in connection with the Parish Church of the Holy Trinity Kendal ("Kendal Parish Church") for the benefit of members of the Church of England resident in the parish.

The Trust is responsible for the maintenance and upkeep of the Kirkland Car Park, which is situated on land owned by the Trust and the Charity for a Mission Room (Parish Hall Trust).

The Trust also owns the land between the Halls and the River Kent, known as Glebe Land.

A contribution from car park income is given to Kendal Parish Church each year.

An agreed share of the net car park income is given to the Parish Hall Trust each year.

Kendal (Kirkland) Trust

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Achievements and performance

The Trust continued to support the work of Kendal Parish Church by a grant to the Parochial Church Council. This helped to meet the costs of service and outreach to residents within the Parish.

Financial review

The charity's principle source of funds is income from Kirkland Car Park, which is situated on land owned by the Trust and the Parish Hall Trust.

The net expenditure for the year of £108,735 has been deducted from the surplus brought forward of £715,766 which gives a surplus to carry forward of £607,031. All of the Trust's funds are unrestricted and can be used in accordance with the objectives of the Trust.

Reserves are held at a level which the Trustees judge necessary to enable it to continue to fulfill its objective for the longer term. The bulk of the reserves have been invested for capital growth.

The trustees' annual report was approved on 29/6/23 and signed on behalf of the board of trustees by:



Revd Shanthi Thompson (Vicar)
Trustee

Kendal (Kirkland) Trust

Independent Examiner's Report to the Trustees of Kendal (Kirkland) Trust

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Kendal (Kirkland) Trust ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Karl Burrell FCCA, MAAT
On Behalf of Lamont Pridmore (South Cumbria) Ltd
Independent Examiner

136 Highgate
Kendal
Cumbria
LA9 4HW

Kendal (Kirkland) Trust
Statement of Financial Activities
Year ended 31 December 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Other trading activities	4	80,293	80,293	69,276
Investment income	5	4	4	487
Total income		<u>80,297</u>	<u>80,297</u>	<u>69,763</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	119,312	119,312	115,060
Expenditure on charitable activities	7,8	1,678	1,678	1,710
Other expenditure	9	118	118	97
Total expenditure		<u>121,108</u>	<u>121,108</u>	<u>116,867</u>
Net (losses)/gains on investments	10	67,924	67,924	91,584
Net (expenditure)/income and net movement in funds		<u>108,735</u>	<u>108,735</u>	<u>44,480</u>
Reconciliation of funds				
Total funds brought forward		715,766	715,766	671,286
Total funds carried forward		<u>607,031</u>	<u>607,031</u>	<u>715,766</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

Kendal (Kirkland) Trust
Statement of Financial Position
31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	3,062	3,062
Investments	14	<u>603,768</u>	<u>687,692</u>
		606,830	690,754
 Current assets			
Debtors	15	7,001	12,541
Cash at bank and in hand		<u>20,513</u>	<u>23,434</u>
		27,514	35,975
 Creditors: amounts falling due within one year	16	<u>27,313</u>	<u>10,963</u>
Net current assets		201	25,012
Total assets less current liabilities		<u>607,031</u>	<u>715,766</u>
 Funds of the charity			
Unrestricted funds		<u>607,031</u>	<u>715,766</u>
Total charity funds	17	<u>607,031</u>	<u>715,766</u>

These financial statements were approved by the board of trustees and authorised for issue on 20/1/23, and are signed on behalf of the board by:

Shanthy Thompson

Revd Shanthy Thompson (Vicar)
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Kendal (Kirkland) Trust
Notes to the Financial Statements
Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Church Office, Holy Trinity Church, Kirkland, Kendal, Cumbria, LA9 5AF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis and are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Kendal (Kirkland) Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Kendal (Kirkland) Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Investments *(continued)*

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Kendal (Kirkland) Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Car park receipts	67,237	67,237	56,179	56,179
Contract parking	12,208	12,208	13,097	13,097
Rent from Cadent Gas Ltd (formerly National Grid)	848	848	—	—
	<u>80,293</u>	<u>80,293</u>	<u>69,276</u>	<u>69,276</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	4	4	487	487

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of generating income	119,312	119,312	115,060	115,060

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	1,678	1,678	1,710	1,710

8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2022 £	Total fund 2021 £
Governance costs	1,678	1,678	1,710

9. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank charges	118	118	97	97

10. Net (losses)/gains on investments

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gains/(losses) on other investment assets	(67,924)	(67,924)	91,584	91,584

Kendal (Kirkland) Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,875</u>	<u>1,790</u>

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Land and buildings £
Cost	
At 1 January 2022 and 31 December 2022	<u>3,062</u>
Depreciation	
At 1 January 2022 and 31 December 2022	<u>—</u>
Carrying amount	
At 31 December 2022	<u>3,062</u>
At 31 December 2021	<u>3,062</u>

14. Investments

	Other investments £
Cost or valuation	
At 1 January 2022	687,692
Additions	4,000
Disposals	(20,000)
Fair value movements	(67,924)
At 31 December 2022	<u>603,768</u>
Impairment	
At 1 January 2022 and 31 December 2022	<u>—</u>
Carrying amount	
At 31 December 2022	<u>603,768</u>
At 31 December 2021	<u>687,692</u>

All investments shown above are held at valuation.

Kendal (Kirkland) Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Debtors

	2022	2021
	£	£
Trade debtors	5,753	2,127
Prepayments and accrued income	1,248	10,414
	<u>7,001</u>	<u>12,541</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	22,452	8,689
Social security and other taxes	4,861	2,274
	<u>27,313</u>	<u>10,963</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	Gains and losses 31 December 2022	At 31 December 2021
	£	£	£	£	£
General funds	<u>715,766</u>	<u>80,297</u>	<u>(121,108)</u>	<u>(67,924)</u>	<u>607,031</u>

	At 1 January 2021	Income	Expenditure	Gains and losses 31 December 2021	At 31 December 2020
	£	£	£	£	£
General funds	<u>671,286</u>	<u>69,763</u>	<u>(116,867)</u>	<u>91,584</u>	<u>715,766</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	3,062	3,062
Investments	603,768	603,768
Current assets	27,514	27,514
Creditors less than 1 year	(27,313)	(27,313)
Net assets	<u>607,031</u>	<u>607,031</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	3,062	3,062
Investments	687,692	687,692
Current assets	35,975	35,975
Creditors less than 1 year	(10,963)	(10,963)
Net assets	<u>715,766</u>	<u>715,766</u>

Kendal (Kirkland) Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

19. Related parties

During the year the Trust made contributions of £71,942 to the Kendal Parish Church (2021: £72,988).
The Trust paid rent - share of net car park income of £32,571 (2021: £26,740) to the Parish Hall Trust.
At the year end £20,571 (2021: £6,696) was owed to the Parish Hall Trust.

Kendal (Kirkland) Trust
Management Information
Year ended 31 December 2022

The following pages do not form part of the financial statements.

Kendal (Kirkland) Trust

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Other trading activities		
Car park receipts	67,237	56,179
Contract parking	12,208	13,097
Rent from Cadent Gas Ltd (formerly National Grid)	848	—
	<u>80,293</u>	<u>69,276</u>
Investment income		
Bank interest receivable	4	487
	<u>4</u>	<u>487</u>
Total income	<u>80,297</u>	<u>69,763</u>
Expenditure		
Costs of raising donations and legacies		
Rates and water	8,017	8,017
Light and heat	192	187
Repairs and maintenance	1,100	1,742
Insurance	370	353
Legal and professional fees	5,000	5,000
Share of net car park income paid to Parish Hall Trust	32,571	26,740
Stationery, postage and telephone	120	33
Donations to Parish Church from car park income	71,942	72,988
	<u>119,312</u>	<u>115,060</u>
Expenditure on charitable activities		
Legal and professional fees	1,678	1,710
	<u>1,678</u>	<u>1,710</u>
Other expenditure		
Bank charges	118	97
	<u>118</u>	<u>97</u>
Total expenditure	<u>121,108</u>	<u>116,867</u>
Net (losses)/gains on investments		
Gains/(losses) on other investment assets	67,924	91,584
	<u>67,924</u>	<u>91,584</u>
Net (expenditure)/income	<u>108,735</u>	<u>44,480</u>

Kendal (Kirkland) Trust

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of generating income		
Rates & water	8,017	8,017
Light & heat	192	187
Repairs & maintenance	1,100	1,742
Insurance	370	353
Fees paid to SLDC	5,000	5,000
Share of net car park income paid to Parish Hall Trust	32,571	26,740
Stationery, postage & telephone	120	33
Donations to Parish Church from car park income	71,942	72,988
	<u>119,312</u>	<u>115,060</u>
 Costs of raising donations and legacies	 <u>119,312</u>	 <u>115,060</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	1,678	1,710
	<u>1,678</u>	<u>1,710</u>
Expenditure on charitable activities	<u>1,678</u>	<u>1,710</u>

Kendal (Kirkland) Trust

Independent Examiner's Report to the Trustees of Kendal (Kirkland) Trust

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Kendal (Kirkland) Trust ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Karl Burrell FCCA, MAAT
On Behalf of Lamont Pridmore (South Cumbria) Ltd
Independent Examiner

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Kendal
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