

KENDAL UNITARIAN  
CHAPEL  
ANNUAL REPORT  
2021



## **Trustees' report July 2020 to June 2021**

*During this period the trustees met by Zoom – every 2 weeks until August 2020, then once a month. The trustees are co-ordinating chapel's financial business and ministry activities, as well as pastoral care and other organisational matters.*

**Trustees (2020-21)** – Hazel Clarke (chair), John Campbell (treasurer), Susan Blunt (co-opted 2021); Rob Crompton (co-opted 2020), Sue Gill (co-opted 2021, resigned 2021), Pat Hopkins (co-opted 2021, resigned 2021), Katie Hall, Fred Jordan, John Pickering, Gerry Pyves (co-opted 2020; resigned 2021), Jo Rogers, Ann Wilcox

This has been a busy year for the trustees, as we, and the congregation, have dealt with covid and its impact on the chapel. On the plus side, Mandy admirably got to grips with Zoom early on, and she and the ministry team (and members of the congregation) continued to provide really excellent services throughout this year. Thanks to everyone who contributed in any way to that – by leading services or managing the technology. We now have an upgraded audio and wifi system in the chapel, and a new camera has been installed, all of which will help us to continue to share our services via Zoom. In addition, it is wonderful that from April 2021 some of us have been able to return to the chapel, hold our services there and see each other in person. I look forward to the time we can all be there, take off our masks, sing our hymns very loudly together, and meet for coffee and a chat after the service!

Thanks to John C, Bamba and others, we did manage to keep a number of activities at chapel going for some parts of the year - the chapel was open for personal devotions through the summer on Wednesdays. We took part in the Heritage Open Days for two days in September. The schoolroom was open for Muslim Friday prayers and the Open Space group for a while until lockdown in Jan 21 meant that all activities were cancelled. And thanks very much to Fred for undertaking risk assessments for the chapel and schoolroom, which had to be continuously updated during this period to ensure we conformed to government regulations.

John C has, throughout, kept our finances on track and overseen the let properties, working with Peills, our property managers, on maintenance, tenancies and other issues, and reporting to the trustees every month (or more) with updates. Thanks to him for all his hard work. While it has not been a year conducive to retail stability, I am glad to say that most of our shops have remained tenanted and are now open again for business.

While the chapel buildings were closed or being used less it was an opportunity to carry out some maintenance, such as repainting the schoolroom walls; repairing the ginnel ceiling; installing beautiful new gates; and putting up window blinds. Progress on the Garden of Remembrance and monuments, walls, etc, also continued – thanks very much to Katie for her lead on this and to Phil, Bamba, Sally and others who have worked hard on the gardens throughout.

Pat and Sue Gill did some very useful work for the chapel on the vexed question of copyright law and how that impacts our services and publications – thanks to them both. The issue rumbles on, and hopefully the GA will be able to provide a lead on this.

Sue Gill also put together a risk assessment for chapel as an organisation – it suggested that our primary risk is loss of membership. How we respond to this, and what should be our priorities for the coming year, will be discussed at the AGM. The trustees have also drafted a green/ethical policy for the chapel (following a suggestion from Phil Whiting), which again will be discussed at the AGM.

Thanks to all the trustees for their hard work, which has helped to keep the chapel running during this very difficult year.

Hazel Clarke - Chair of trustees

1st June 2021

## **Treasurer's Report for the year 2020**

The Chapel owns a number of buildings. These include not only those within the curtilage of the Chapel but also commercial properties in Finkle Street, the New Shambles and the Market Place, which were bequeathed to us or purchased in the 18th century and are thus all of a considerable age. The lock-up shops in the New Shambles were rebuilt in 1804; the shop in Finkle Street is probably of much earlier origin (though perhaps rebuilt), and the building at nos. 17–21 Market Place is also of 18th-century date. The upper floor, with its long windows, looks as if it was an assembly room. The fine stone building at the Chapel entrance, 40 Market Place, long since converted for use as a shop, was built as the Manse in about 1780 on 17th-century foundations and, where there had previously been a continuous row of shops, the ginnel now gave entrance to the Chapel from Branthwaite Brow for the first time. The recently restored gates would appear to date from this period. All these buildings are a significant part of Kendal's townscape and heritage and it is our responsibility to look after them. The Chapel also owns a house in Nether Street which was occupied from 2006 to 2016 as the Manse. The commercial properties are looked after by our Managing Agents, Messrs Peill & Co, whilst the house is looked after by Turner Scott.

The Chapel has two current bank accounts with the Cumberland Building Society. The Trust Account derives its income chiefly from the rent of the commercial and residential properties. In 2020 this amounted to £64,352.95, which was about £10,000 less than in 2019 as the tenant of our largest property is paying a reduced rent. The balance of the Trust Account at the beginning of 2020 was £43,671.29. Total income during the year was £67,355.99 and expenditure was £88,745.01. The resultant balance at the end of the year was £22,282.27. Expenditure from the Trust Account is concerned primarily with the following items: maintenance and refurbishment of the properties (c.£46,600); regular salaries and occasional wages (c.£26,000); payments to HMRC (c.£700); and professional and legal fees (c.£9,500). Fees due to our Managing Agents are deducted before we receive payment of rents. It may be added that as Bamba Gaye, our caretaker,

was on furlough for part of the year, we recouped part of his salary from HMRC.

The Chapel Account is used for the day to day running of the Chapel. The main sources of income are Sunday collections (on which Gift Aid is claimed, for which thanks are due to Don), coffee mornings, rental from the Schoolroom, and rites of passage. Coffee mornings stopped and groups ceased to rent the Schoolroom in March 2020. Income from these sources consequently fell to nothing. It is, in any case, difficult to calculate the actual profit accruing from these activities as it is impossible to assess expenditure in relation to specific items (e.g. heating of the Schoolroom vis-à-vis coffee morning receipts) but in general the income and expenditure are usually fairly well balanced. Expenditure includes the various utilities (energy, telephones, waste etc), coal and firewood, cleaning materials, taxis, window cleaning, printing of *The Fellowship*, posters etc, office supplies, and milk for coffee mornings. Obviously much of this expenditure ceased with the cessation of Sunday services and the use of the Schoolroom. The annual General Assembly quota of £35 per member also comes from this account, as do donations to the various charities we support. The balance of the Chapel Account at the beginning of 2020 was £12,518.36, falling to £10,593.66 at the end of the year. Since the end of March 2020 the income has been made up almost entirely of donations by members and friends, old and new. It has been enormously heart-warming to see how generously people have given to maintain the life of this ancient Chapel, which belongs to us all and continues to play such an important part in so many lives.

The Chapel also has a savings account book with the Cumberland, in which there is a sum of just over £13,000. As well as these accounts, the Chapel has investments, which are looked after by the Charities Aid Foundation and on 31 December 2020 had a value of £49,344.40. Finally there is the very small B Thompson Dr Holme and Ralph Ford Hall Trust with a value of £572.58. Incidentally the Dr Holme referred to in this is he whose portrait hangs in the Vestry, whilst Ralphford Hall is the original name of the Masons' Arms and Yard, given to the Chapel in 1771 and held until 1941.

## **Update to Spring 2021**

A lot of money has already been spent on the maintenance of our commercial properties to bring them to a high standard, using the best materials. The work is not yet finished. Work on 40 Market Place is drawing to a close but there is still a leak to be attended to on 17 Market Place, where scaffolding is still in place and at the rear of the New Shambles, where our neighbours, have caused damage to our walls. The ginnel has been redesigned with a barrel-vaulted ceiling and the gates have been restored and rehung. Invoices continue to arrive. Furthermore, with buildings that are all well over 200 years old, regular maintenance is required and we cannot relax. When all shops had to close on 22 March 2020, the trustees were actively sympathetic to the situation in which the tenants found themselves and most of the tenants responded positively, especially when the Government stepped in and issued grants to them. Now that the situation is easing, we hope that they will do well. All our properties are currently let, except for 7 New Shambles, which is in process of being let.

In July 2020 we took advantage of the fact that the Schoolroom was closed to give it a thorough clean, along with a deep-cleaning of the kitchen. The walls and fireplaces were repainted, and old carpet removed from the stage steps, which were varnished. The floor was then sanded and relacquered. The result is a smart Schoolroom ready for use. During the latter part of 2020 and into 2021 Audioworks extended WiFi throughout the premises, updated the audio equipment in the Chapel and installed a camera so that we may continue to maintain contact with those many people who have joined our Zoom services during the past year. The cost of this (£7,696.80) has been paid for out of the Chapel account, essentially therefore from the regular donations of members and friends.

John Campbell - Treasurer

1st May 2021

## **Minister's Report July 2020 to June 2021**

Life at Chapel seems very different this year. The things that were 'temporary' have become that oft-used phrase the 'new normal'. What is normal? We are still meeting for worship via Zoom even though the Chapel opened for services fully again recently. Many have joined us virtually (in both senses of the word) every Sunday this past year even though they live too far away to attend Chapel, and through 'Connections' we are maintaining contact with many people weekly. It is both distant and more intimate. I look to the future with excitement even though many of us are a bit anxious getting to grips with a lot of new technology and, love it or hate it, having been fast propelled into living life in a digital age. We all need to make choices to ensure that works well for us if indeed we have the requisite technology.

So what has it been like since my last annual report? The AGM due to take place on 19th July 2020 was cancelled. It was on that Sunday that Hazel led the Service for us on Zoom with the title 'Gardens: an Earthly Paradise' which included a slideshow of places that were important to you. Finding solace in nature seems to have been a recurrent theme, with the Chapel garden being at the heart of that; the 'hidden jewel' which we have been polishing and doing our best to put on public display.

I started making a note of the different services we have had. Last year I said that we have been less reliant on visiting service leaders. Now I am amazed at the length of the list of names of people who have either led a service on their own or with another. And who should be designated as a 'Visitor'? The distinction is becoming blurred. Members and Attenders used to be clear. They were the folk who came to the Chapel very regularly or every Sunday if they could. Visitors were those who joined us once or twice a year from other Unitarian congregations or from the wider local community to take a service. We have still had 'one-off' visits on Zoom specifically to take a service for us - Celia Cartwright, Anne Mills and Robert Ash - and I think that Celia and Anne might have joined us on other Sundays too when they didn't have commitments elsewhere. A big thank you to them and to everyone else who

has taken a service, especially those who have dipped in often or joined us faithfully every week on Zoom - because they have become an important part of our Chapel 'family', not simply visitors. As well as hearing from me 12 times so far, and from Ann Wilcox, Rob Crompton and John Pickering who, together with me, form the Ministry Team, and from Griff Jones, who once again took the Remembrance Sunday Service and Carol Service for us, thanks must go (in alphabetical order) to:-

John Campbell, Hazel Clarke, Ken Compton, Olivea Dewhurst-Maddocks, Daniel Dyer, Sian Evans, Lizzie Foster-Bollons, Katie Hall, Andrew Hunter, Helen Jones, Trish Lindsay, Gerry Pyves, Jan Smith, Monika Strell and Rosie Whiting

who have taken one or more services, and also to those of you I have not named who have spoken at our popular 'Shared Worship' Services on the 5th Sunday or done readings.

Zoom or Chapel? There might not be a choice for you. There is also the half-way option of joining on Zoom from the Schoolroom, which hasn't always worked very successfully but should do now with the overhaul and additions to our sound system. We certainly didn't expect to be relying on Zoom this far on, and we have gained much from it, so we want to continue enabling people to access events at Chapel that way. After we were permitted to hold services in the Chapel again we didn't rush into it, knowing that some would be a bit anxious, but on 11th October 2020 there was the 'United in Lockdown' service that Rob and Trish had prepared based on their respective experiences of working in prisons. That was very much a 'one-off' in two ways - it was a 'hybrid' of sorts with Rob and Trish delivering it on Zoom from their homes and John C and me speaking for them in the Chapel; it was also the first and last of our planned monthly 'back in the Chapel' services, because the Remembrance one we had planned for November was affected by the second lockdown. It wasn't until Sunday 18th April 2021 that we were back in the Chapel again most weeks, when there was the rather aptly named



'Homeground' service led by Hazel. We are currently feeling our way with the balance between 'in person' and 'virtual' services.

At the moment our focus is very much on Sunday Morning services. I would like us to do more than that. I experimented with a 'Doing December Differently' more informal gathering via Zoom on Sunday 20th December 2020, and a number of us are interested in hosting 'Heart & Soul' type weekly or monthly gatherings which allow for a more intimate sharing beyond the 'chat' or 'discussion'. There is also the forthcoming 'Build Your Own Theology' course specifically intended for those who have not done it before. That will probably happen after the Summer. There are lots of opportunities to include those in the community beyond the open gates (which are increasingly effective), but it takes energy and vision which are probably not in great supply again just yet. If you have your own ideas they would be welcome, and do please speak up if you are in any way feeling left out with all the changes going on.

We had one wedding (Simon Day & Michelle Walling) in August 2020 - postponed from an earlier date - and then no weddings until 15th May 2021 when Jasmine Wall & Gabriella Long were able to exchange their vows with 15 people present. It was a delightful ceremony, and I am very much looking forward to finally marrying our own Debbie & Malcolm on 12th June at a slightly larger gathering limited to 30. No ceremonies for babies or children took place during the year and no 'Chapel' funerals, although in October 2020 we were able to make the Chapel available for the funeral of Rev John Mason, a local interfaith Minister known to several of us. We will soon be able to allow ashes to be buried in the Multi-Faith Garden of Remembrance once more, but at a quiet ceremony on 18th December 2020 Marjorie Yeadon's ashes were buried in the Rose Garden at the front of the Chapel, which is reserved for members.

Rob continues to take main responsibility for Pastoral Care, but others do this informally too, as they have always done. We have tried to introduce more formal structures from time to time, but there has not been much interest in

that. I tend to be rather 'hands off', for which I apologise, but just because I am not pro-active it doesn't mean that you can't contact me if you are worried about something, would like me to remember you in prayer or just want a chat.

I continue to send out an email every Sunday and Wednesday in order to keep in touch. That probably works more effectively than face to face in terms of the 'Notices' and 'What's On', as some have always liked to have either a hard copy or an email to refer to. 'Connections' took off, and I am grateful to Sue Gill for taking over the production of that each week since 6th January 2021. 'Connections' was one of those temporary measures that has just kept on going. John C has printed off copies to send out in the post and has also put them in a folder which is kept in the vestry. Do pop in and have a look through when restrictions are finally fully eased. It isn't a detailed description of day-to-day life in a time of pandemic, but it is a testament to the resilience, love and kindness which are in abundance at the Chapel.

Throughout the year I have taken part in several teaching events organised by the Unitarian General Assembly:-

'Leading Change in the Congregation' an 8 session course led by Rory Castle-Jones and Andy Pakula

'Worship #Future-Group' conversations hosted by Bob Janis-Dillon

'Digital Resources Network' sessions organised by Louise Rogers

'Congregations in the Community', a session with Jane Blackall on 'Engagement Groups'

as well as attending the Annual Meetings as one of the voting delegates along with John C.

Mandy Reynolds - Minister

30th May 2021

KENDAL UNITARIAN CHAPEL TRUST

ACCOUNTS FOR THE YEAR ENDED

31<sup>ST</sup> DECEMBER 2020

KENDAL UNITARIAN CHAPEL TRUST

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INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
KENDAL UNITARIAN CHAPEL TRUST

We report on the accounts of the Kendal Unitarian Chapel Trust for the year ended 31<sup>st</sup> December 2020, which are attached.

**Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for the year ended 31<sup>st</sup> December 2020 under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is our 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 our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with 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 the 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 our examination, no matter has come to our attention:

- (1) which gives us 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 comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chartered Accountants  
Date

Jackson & Graham  
Lynn Garth  
Gillinggate  
Kendal  
Cumbria LA9 4JB

KENDAL UNITARIAN CHAPEL TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FINANCIAL YEAR ENDED  
31<sup>ST</sup> DECEMBER 2020

		<u>This Year</u>	<u>Last Year</u>
	Note	Unrestricted Funds	Unrestricted Funds
<u>Incoming Resources</u>	3		
Donations and legacies		-	1000
Income from investments		90042	100429
Other income		<u>3809</u>	<u>1702</u>
Total income and endowments		<u>93851</u>	<u>103131</u>
 <u>Resources Expended</u>	 4		
Expenditure on raising funds		75477	25869
Expenditure on charitable activities		<u>53681</u>	<u>47380</u>
Total resources expended		<u>129158</u>	<u>73249</u>
Net (Expenditure)/Income		(35307)	29882
(Loss)/Gain on revaluation of investment assets		<u>(3082)</u>	<u>6393</u>
Net movement in funds		(38389)	36275
 Reconciliation of funds:			
Total funds brought forward		<u>1330873</u>	<u>1294598</u>
Total funds carried forward		<u>1292484</u>	<u>1330873</u>

KENDAL UNITARIAN CHAPEL TRUST  
BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2020

		<u>This Year</u> <u>Unrestricted</u> <u>Funds</u>	<u>Last Year</u> <u>Unrestricted</u> <u>Funds</u>
	Note		
<u>FIXED ASSETS</u>			
Tangible assets	8	255702	257778
Investments	9	<u>1002026</u>	<u>1004056</u>
		1257728	1261834
<u>CURRENT ASSETS</u>			
Debtors	10	10822	25360
Cash at bank and in hand	11	<u>29469</u>	<u>47913</u>
		40291	73273
<u>CREDITORS</u>			
Amounts falling due within one year	12	<u>5535</u>	<u>4234</u>
NET CURRENT ASSETS		<u>34756</u>	<u>69039</u>
NET ASSETS		<u>1292484</u>	<u>1330873</u>
<u>FUNDS OF THE CHARITY</u>			
Unrestricted funds		<u>1292484</u>	<u>1330873</u>
Total Funds		<u>1292484</u>	<u>1330873</u>

The notes on pages 4 to 8 form part of these accounts.

	<b>Signature</b>	<b>Name</b>	<b>Date of Approval</b>
Signed by:	.....	.....	.....
On behalf of all the Trustees	.....	.....	.....

# KENDAL UNITARIAN CHAPEL TRUST

## NOTES TO THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED

31<sup>ST</sup> DECEMBER 2020

### 1. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value (except that investments are shown at market value). The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

### 2. Accounting Policies

#### 2.1 Reconciliation with previous generally accepted accounting practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

#### 2.2 Income

##### (i) Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### (ii) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### (iii) Grants and donations

Grants and donations are only included on the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

##### (iv) Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

##### (v) Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

##### (vi) Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

##### (vii) Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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KENDAL UNITARIAN CHAPEL TRUST  
NOTES TO THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED

31<sup>ST</sup> DECEMBER 2020

2.3 Expenditure and Liabilities

(i) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(ii) Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

(iii) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.4 Assets

(i) Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost. The depreciation rates and methods used are disclosed in note 8.

(ii) Investment Properties

These are let properties included at a valuation at 31<sup>st</sup> December 2018 by Peill & Co, Kendal. They are not depreciated and are revalued every 5 years.

(iii) Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end.

(iii) Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3. Incoming Resources

Donations and legacies:

Donations and gifts

This Year

Last Year

— -

— 1000

— -

— 1000

Income from investments:

Rental income

88947

98962

Bank and other interest

43

23

Dividends (from Investment Assets)

1052

1444

90042

100429

Other income

Covid grants received

1600

-

Sundry income

60

-

From Kendal Unitarian Congregation Accounts

2149

1702

3809

1702

Cont...

# KENDAL UNITARIAN CHAPEL TRUST

## NOTES TO THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED

31<sup>ST</sup> DECEMBER 2020 (continued)

### 4. Resources Expended

	<u>This Year</u>	<u>Last Year</u>
	Unrestricted	Unrestricted
	Funds	Funds
<u>Expenditure on Raising Funds</u>		
Let property expenses	24968	19162
Let property bad debts written off	11310	-
Professional fees	10661	2393
Repairs to let properties	25081	1122
Property insurance	<u>3457</u>	<u>3192</u>
	<u>75477</u>	<u>25869</u>
<u>Expenditure on Charitable Activities</u>		
Costs of Minister	12379	5080
Ministry Team Leader Honorarium	-	571
Pulpit supply	951	3956
Caretaker	10647	10740
Administrator	850	810
Treasurer Honorarium	1000	1750
Treasurer and Property Manager	2600	-
Fellowship Editor Honorarium	150	600
Organists	680	2142
Travel expenses	37	290
Property expenses - Chapel	12096	8092
- Manse	4541	5498
Building alterations depreciation	1986	1986
Donations (Note 7)	20	20
General assembly quota	1750	1400
General assembly meetings	-	596
Governance & support costs (Note 5)	<u>3994</u>	<u>3849</u>
	<u>53681</u>	<u>47380</u>

### 5. Governance & support costs

Accountancy	2568	2664
Telephone & internet	168	50
Equipment depreciation	90	111
Sundries and training	<u>1168</u>	<u>1024</u>
	<u>3994</u>	<u>3849</u>

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KENDAL UNITARIAN CHAPEL TRUST

NOTES TO THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED

31<sup>ST</sup> DECEMBER 2020 (continued)

	<u>This Year</u>	<u>Last Year</u>
6. <u>Paid Employees</u>		
Gross wages	27860	21501
Employers NIC	-	-
Pension costs	<u>307</u>	<u>88</u>
	<u>28167</u>	<u>21589</u>

7. Donations

The following donations were made during the year ended 31<sup>st</sup> December 2020:-

SLACC £20

8. Tangible Fixed Assets

	<u>Computer Equipment</u>	<u>Chapel Alterations</u>	<u>Let Properties &amp; Manse</u>	<u>Plant &amp; Equipment</u>	<u>Total</u>
ASSET COST/VALUE					
At 1 <sup>st</sup> January 2020	3891	99274	187250	3956	294371
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 <sup>st</sup> December 2020	<u>3891</u>	<u>99274</u>	<u>187250</u>	<u>3956</u>	<u>294371</u>
DEPRECIATION					
At 1 <sup>st</sup> January 2020	3891	29192	-	3510	36593
Charge for year	<u>-</u>	<u>1986</u>	<u>-</u>	<u>90</u>	<u>2076</u>
At 31 <sup>st</sup> December 2020	<u>3891</u>	<u>31178</u>	<u>-</u>	<u>3600</u>	<u>38669</u>
WRITTEN DOWN VALUE					
At 31 <sup>st</sup> December 2019	<u>-</u>	<u>70082</u>	<u>187250</u>	<u>446</u>	<u>257778</u>
At 31 <sup>st</sup> December 2020	<u>-</u>	<u>68096</u>	<u>187250</u>	<u>356</u>	<u>255702</u>

Depreciation is provided for at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Chapel alterations	2% straight line basis
Computer equipment	33% straight line basis
Plant & equipment	20% reducing balance basis

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KENDAL UNITARIAN CHAPEL TRUST  
NOTES TO THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED  
31<sup>ST</sup> DECEMBER 2020 (continued)

9. <u>Fixed Asset Investments</u>	Listed Investments	Investment Properties
Carrying value at 1 <sup>st</sup> January 2020	54056	950000
Acquisitions at cost	1052	-
Net Gain/Loss on revaluation	<u>(3082)</u>	<u>-</u>
Carrying value at 31 <sup>st</sup> December 2020	<u>52026</u>	<u>950000</u>

10. <u>Debtors &amp; Prepayments</u>	<u>This Year</u>	<u>Last Year</u>
Other debtors	1610	1739
Prepayments	4557	4089
Other debtors (accrued rents)	<u>4655</u>	<u>19532</u>
	<u>10822</u>	<u>25360</u>

11. <u>Cash at Bank and in Hand</u>	<u>This Year</u>	<u>Last Year</u>
Cash at bank and in hand	29469	47913

12. <u>Creditors &amp; Accruals</u>		
Amounts falling due within one year		
	<u>This Year</u>	<u>Last Year</u>
Accruals & deferred income	<u>5535</u>	<u>4234</u>
	<u>5535</u>	<u>4234</u>

Deferred income comprises rent paid in advance.