

KENDAL UNITARIAN  
CHAPEL  
ANNUAL REPORT  
2023



## Trustees' report, July 22-June 23

The trustees' role is to manage the chapel's financial and business affairs, and they are currently also overseeing some other organisational matters, in the absence of a committee. During this period the trustees had their official meetings in April and October, with additional meetings throughout the year.

*A statement on the chapel's financial situation and a let-property update can be found in the Treasurer's report.*

**Trustees (2022-23)** – Hazel Clarke (chair), John Campbell (treasurer), Susan Blunt; Rob Crompton, Katie Hall, Fred Jordan, John Pickering, Jo Rogers, Ann Wilcox (to February 23)

The main issue that has occupied the trustees since November 22 – and will continue to be a major focus for the foreseeable future - is the collapse of part of the **schoolroom ceiling**. We have appointed Stuart Tolch as project manager, and John C is liaising with him and reporting regularly to the trustees. Quotes have been received for the work on the plaster in the schoolroom; we have also decided to repair and restore the roof. The trustees have agreed that we should take this opportunity to install solar panels in the roof. The costs of this work, with other additional costs, are likely to be in the region of £250,000-300,000. However, the plans for the work are now to be submitted to the Planning and Conservation officer – and approval is needed before things can progress.

In addition to the fact that the congregation has lost the use of the schoolroom for social and other events, it is a shame that some of the many local groups who used the schoolroom are no longer able to do so, and that our plans for a Warm Room in winter 22 could not be actioned. However, some local groups are continuing to use the chapel, small meeting room and garden, and the screen has been moved into chapel and can be used there.

The **MFGR and rose garden** are being used by the public as a quiet space to visit – and we are glad we can offer this as a space for the community. The trustees have decided we will join the Quiet Garden scheme – a national project which will list our garden on their website. We are also developing a leaflet for the garden. In the summer months particularly, the gardens draw the public into our chapel premises. It would be wonderful to develop this further by opening more often and having members of the congregation available as often as possible to welcome and talk to visitors.

The gardens are, too, places of interment and remembrance, and the trustees are drawing up guidelines to manage arrangements for this.

A new opportunity has arisen as one of the chapel's shops, at **3-5 New Shambles**, has become available. The trustees put the idea of using this as an **outreach hub** to the congregation and several visits to the premises were made. The trustees are aware of the financial demands that the restoration of the schoolroom will make on our finances; however, we felt that, with Rev Mandy's commitment to this project in terms of time, management and ideas, we should open the hub for an initial 6 months to see if the idea is successful. With support from chapel members, this will be a new and innovative way of engaging with the local community. We hope that the shop can also be a hub for chapel activities while the schoolroom is unavailable to us, and it could also generate a small income if it were let out to other groups in the community.

There have been discussions about **membership** of the chapel, whether this relates to our GA quota payments, how membership ties into our constitutional organisation and what benefits there are for members. This will be discussed with the congregation at the AGM.

The trustees have appointed a web designer to create **a new chapel website**.

I'd like to **thank all the trustees** for their hard work this year in keeping the chapel running as an organisation. Various members of the trustees have additional specific roles within the chapel, and I'd like to thank them for their help. Susan Blunt is now responsible for Gift Aid and is supporting John C with finance admin matters. Fred continues to do the chapel risk assessments, and Jo Rogers is the chapel's membership secretary. John P, as always, produces beautiful advertising and information material for the chapel. And John Campbell has a great deal of additional work with the schoolroom repairs. And thanks to Barbara for her minutes. But all the trustees work hard, contributing their own skills to running the chapel – thanks to all of them.

I would like to finish with a tribute to **Ann Wilcox**, a longstanding trustee and chapel member, who sadly passed away on 24 February this year. Her concern for the chapel and its members, her involvement and hard work over the years made a huge contribution to the chapel, and her support, friendship and understanding have been of great value me, particularly in my role as chair of the trustees. She will be greatly missed.

Hazel Clarke

Chair of trustees, June 23

## **Treasurer's Report for the year 2022**

### **Background history**

The Chapel owns a number of buildings. These include not only those within the curtilage of the Chapel, that is the Chapel itself and the Schoolroom, 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 on the west side of 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 originally an assembly room. It is almost certainly the historic 'Caledonian Room', where the Unitarian Baptists met in the period 1801–1817. The fine stone building at the Chapel entrance, 40 Market Place, with its beautifully designed curved staircase extension at the back, unfortunately partly hidden by the later extension where the Chapel office is housed, has long since been converted for use as a shop but was built as the Manse for Caleb Rotheram the Younger in about 1780 on 17th-century foundations where there had previously been a continuous row of shops. There had previously been no access to the Chapel from Branthwaite Brow but the ginnel now gave entrance to the Chapel there 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 late Victorian 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 previously also owned Ralph Ford (or Ralphford) Hall and yard on Stramongate, now the Masons' Arms, which was given to the Chapel by Thomas Gibson in 1777, but was sold in 1941. Access to the Chapel was originally gained through that yard and up steps leading into the corner of what is now the Multi-Faith Garden of

Remembrance. There are hints that there were once other properties, too, but if so they have long passed out of the Chapel's possession.

## **Finances**

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 2022 this amounted to £55,000 from the commercial shops and £7,330.20 from the house in Nether Street. This was about the same as in 2021. In the summer, however, we managed to let our largest commercial property for a much better rent and we hope that this will increase future income. The balance of the Trust Account at the beginning of 2022 was £21,842.38. Total income during the year was £74,330.20 and expenditure was £78,416.71. The resultant balance at the end of the year was £17,755.87. Expenditure from the Trust Account is concerned primarily with the following items: maintenance and refurbishment of the Chapel itself and its other properties (£32,470.53), which included repainting the Chapel (£13,500); regular salaries and occasional wages (£31,975.39); payments to HMRC (£1,519.11); and professional and legal fees (£9,633.80). The above amounts are those paid directly from the account. It should be noted that other running costs and fees due to our Managing Agents are deducted before we receive payment of rents.

The **Chapel Account** is used for the day to day running of the Chapel. The balance of the account at the beginning of 2022 was £11,035.56. Income during the year was £24,057.11 and expenditure was £24,448.69. The balance therefore fell slightly to £10,643.98 at the end of the year. The main single source of income was the regular donations, which amounted to £10,722.68 (compared to £12,340.40 in 2021), on which Gift Aid will be claimed. In the past Don has taken care of this and thanks are due to him for all his efforts in this respect; Susan has now taken on this task. Members and friends, old and new, continued to give

generously to maintain the life of this ancient Chapel, which belongs to us all and plays such an important part not only in the lives of those who attend services in person and on Zoom but also in the life of this town. Income from hire of the premises amounted to £5,123.00. This was mostly from hire of the Schoolroom but since the fall of part of the ceiling on 06 November 2022 the Schoolroom cannot be used and so this source is no longer available. Some groups were able to relocate to the Chapel but others have found accommodation elsewhere. The Muslim Community, for example, now holds Friday Prayers in the Castle Street Centre. It is, in any case, difficult to calculate the actual profit accruing from rental as it is impossible to assess expenditure in relation to specific items (e.g. heating of the Schoolroom). Rites of passage brought in £4,080.00 but against this should be offset payments to the celebrant, organist and authorised person. Expenditure from the Chapel account includes the various utilities (energy, telephones, waste collection etc), cleaning materials, window cleaning, printing of posters etc, and office supplies. The annual General Assembly quota of £35 per member (amounting to £1,505.00) also comes from this account, as do donations to the various charities we support.

The Chapel also has a **Savings Account** book with the Cumberland, in which there is a sum of nearly £14,000. As well as these accounts, the Chapel has **investments**, which are looked after by the Charities Aid Foundation and have a value of about £50,000. Finally there is the small **B Thompson Dr Holme and Ralph Ford Hall Trust** with a value of about £600. Incidentally the Dr Holme referred to in this is he whose portrait hangs in the Vestry, whilst Ralph Ford Hall is, as mentioned above, the original name of the Masons' Arms and Yard, given to the Chapel in 1777 and sold in 1941.

### **Update to Spring 2023**

We are very fortunate to have commercial properties in the town. Until the end of April they were all let but at present three units in

the New Shambles are unoccupied, viz. nos. 3 and 5 (which are joined) and 7. The damage to the rear of the properties has been rectified but there is a constant need for observation and repairs. Work has also been done inside the Caledonian Room and on the façade. These are difficult times economically and financially but the outlook for our properties seems not unfavourable. It is obvious that the most serious issue facing the Chapel in terms of finance is the restoration of the Schoolroom ceiling. It is proposed to replace the roof as a prelude to this in order that any work done on the ceiling itself will be better protected from the weather. It will also enable us to restore the glass in the ceiling. The total cost of this work could be as much as £400,000 or more and clearly it will be necessary to apply for assistance in the form of grants in order to cover this. We must regard this work as an opportunity for we shall have a much stronger and safer building, which will serve our community and the people of Kendal for many years to come.

John Campbell,

6th June 2023



## Minister's Report - July 2022 to June 2023

It has been another busy year. We are continuing to attract people to Sunday services via Zoom - not so many now that things have opened up properly again but very important for those who live at a distance or cannot get to Chapel. Some are committed regulars and others dip in occasionally (from different time zones too) if an advertised service is of particular interest. We have a dedicated laptop computer so that things run smoothly but the technology side of things is still very dependant upon me and David G so at times it has been hit and miss. I continue to act as 'pulpit secretary' filling vacant slots. This year I will have taken 15 services, co-ordinated 2 'shared services' and done 3 with different people - on 'doing theology', 'our vision' and 'GA reflections'. We have only had 3 service leaders from outside - GA President Sue Woolley in August and more recently Anne Mills and Peter Fairbrother. Saimma Dyer - a good friend of the Chapel - also led a service about female mystics.

Ann W's encouragement, wisdom and support was invaluable to the **Ministry Team** so her death left a big gap. We are thankful to Catherine Kentridge for accepting the invitation to join the team - John P, Rob and myself - in May. She has taken 6 services during the year and has a particular ministry in hospital chaplaincy as well as being a celebrant. John and Rob have taken services or helped others with theirs. Rob co-ordinates **pastoral care** and John creates most of our posters and other **publicity** material. Thank you to all of them.

Rosie and Jan have both taken several services for us individually or co-ordinated 'shared services'. Both are keen to hear other voices whether planned in advance or as part of open times of sharing or 'candles of joy & concern'. They are continuing with the Advanced Worship Studies course at **Unitarian College**.

We are so blessed to have members of the congregation willing and able to take services some of whom have had formal training and others not. Thanks go to Trish Lindsay, Hazel & Jo (who make a great team), David Birkett, Mark

Rotherham and, in particular, John C who has taken 4 services (including a special **Coronation** one), is always about on Sundays as well as offering advice or practical help with music alongside our **organists** Jo and Clare. Many congregations rely upon outside musicians or sing along to recorded music and we remember what that was like! So many thanks to them and to our other talented musicians Pat, Sue G and Denise who play from time to time.

We have had less **rites of passage**. I conducted 2 weddings and 1 celebration of a Civil Partnership and Rob and John each conducted a wedding. I have conducted 3 Naming Ceremonies, done 2 Memorial Services and took Ann W's funeral at Beetham crematorium at which many Chapel members were present. There have been several interment of ashes including the first one in the MFGR. Several of us also attended the funeral of Stanley Raymond a long standing member who died in December.

I have represented the Chapel at NELUM District meetings where possible and attended the GA again this year in my capacity as Minister not delegate. It was following on from that, and one talk in particular, which centred upon trying to canoe the mountains which got me thinking we should make use of a shop in the New Shambles whilst the Schoolroom is out of action. I see it as serving the community not as overtly advertising and promoting the Unitarian movement but the two will be inextricably linked.

Although at times it feels as if our heart has been ripped out with the loss of the Schoolroom - and it is certainly very inconvenient - we are flourishing. New people have come on Sundays out of curiosity. They have kept on coming regularly and in some cases become Members. The wonderful **film** that Mark R made for us documenting the opening of the new MFGR in 2022 and the Flower & Music Festival was shown to invited guests one evening and that captures our vision perfectly. Special thanks to all those who were featured and to John and Katie who worked with Mark on the project.

We continue to be a part of **Heritage Open Days** each year which brings people into the Chapel and the difference simply having a new **Welcome to our Gardens** sign has made to footfall is incredible.

Our **Connections** newsletter is sent out electronically to 90 people and a few copies are printed in the office for those not on email. Thank you to Sue G, Clare and Hazel for your work in putting those together for me to circulate every other Friday and to those who contribute regularly or occasionally. You don't have to write an article - a photograph with a few thoughts is just as welcome. I try to keep up to date with things going on locally and include information in my Sunday **News from Chapel** email. We are fortunate to live in Cumbria and sometimes we manage to get out together socially. The trip to Hollin Bank Farm, Coniston at the invitation of Holly in May was one such occasion and it was very enjoyable. It's always good to think beyond Sunday morning. I am looking forward to seeing where this next year takes us.

Mandy Reynolds - Minister  
July 2023

KENDAL UNITARIAN CHAPEL TRUST

ACCOUNTS FOR THE YEAR ENDED

31<sup>ST</sup> DECEMBER 2022

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 2022, 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 2022 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.

Jon Simon-Norris BFP ACA  
Jackson & Graham Chartered Accountants  
Date

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 2022

		<u>This Year</u>	<u>Last Year</u>
	Note	Unrestricted Funds	Unrestricted Funds
<u>Incoming Resources</u>	3		
Donations and Legacies		12000	-
Income from investments		93941	90900
Other income		<u>2788</u>	<u>4144</u>
Total income and endowments		<u>108729</u>	<u>95044</u>
 <u>Resources Expended</u>	 4		
Expenditure on raising funds		36370	27161
Expenditure on charitable activities		76422	53185
Other		<u>-</u>	<u>512</u>
Total resources expended		<u>112792</u>	<u>80858</u>
 Net (Expenditure)/Income		 (4063)	 14186
Realised Gain on investment fund		<u>-</u>	<u>159</u>
		(4063)	14345
Unrealised (Loss)/Gain on investment funds		<u>(3551)</u>	<u>6667</u>
Net movement in funds		(7614)	21012
 Reconciliation of funds:			
Total funds brought forward		<u>1313496</u>	<u>1292484</u>
Total funds carried forward		<u>1305882</u>	<u>1313496</u>

KENDAL UNITARIAN CHAPEL TRUST  
BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2022

		<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	251603	253646
Investments	9	<u>1007557</u>	<u>1009809</u>
		1259160	1263455
<u>CURRENT ASSETS</u>			
Debtors	10	25368	39426
Cash at bank and in hand	11	<u>32816</u>	<u>19248</u>
		58184	58674
<u>CREDITORS</u>			
Amounts falling due within one year	12	<u>11462</u>	<u>8633</u>
NET CURRENT ASSETS		<u>46722</u>	<u>50041</u>
NET ASSETS		<u>1305882</u>	<u>1313496</u>
<u>FUNDS OF THE CHARITY</u>			
Unrestricted funds		<u>1305882</u>	<u>1313496</u>
Total Funds		<u>1305882</u>	<u>1313496</u>

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

	Signature	Name	Date of Approval
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 2022

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.

(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) Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

(v) 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.

(vi) Income from interest, royalties and dividends

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

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KENDAL UNITARIAN CHAPEL TRUST  
NOTES TO THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED  
31<sup>ST</sup> DECEMBER 2022

2.2 Income (cont)

- (vii) Income from membership subscriptions  
Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.
- (viii) 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.

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.

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KENDAL UNITARIAN CHAPEL TRUST

NOTES TO THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED

31<sup>ST</sup> DECEMBER 2022

3. <u>Incoming Resources</u>	<u>This Year</u> Unrestricted Funds	<u>Last Year</u> Unrestricted Funds
<u>Donations and legacies</u>		
Donations and gifts	10000	-
Legacies	<u>2000</u>	<u>-</u>
	<u>12000</u>	<u>-</u>
<u>Income from investments:</u>		
Rental income	92642	89928
Bank and other interest	-	15
Dividends (from Investment Assets)	<u>1299</u>	<u>957</u>
	<u>93941</u>	<u>90900</u>
<u>Other income</u>		
Covid grants received	-	2639
From Kendal Unitarian Congregation Accounts	<u>2788</u>	<u>1505</u>
	<u>2788</u>	<u>4144</u>
 4. <u>Resources Expended</u>	 <u>This Year</u> Unrestricted Funds	 <u>Last Year</u> Unrestricted Funds
<u>Expenditure on Raising Funds</u>		
Let property expenses	23973	8848
Professional fees	8254	6079
Repairs to let properties	2100	8268
Property insurance	<u>2043</u>	<u>3966</u>
	<u>36370</u>	<u>27161</u>
<u>Expenditure on Charitable Activities</u>		
Costs of Minister	14691	12997
Pulpit supply	2193	1090
Caretaker	11036	10899
Administrator	540	400
Treasurer and Property Manager	6240	5200
Organists	1382	1400
Travel expenses	143	126
Property expenses - Chapel	26591	11871
- Manse	5858	1818
Building alterations depreciation	1986	1985
Donations (Note 7)	20	20
General assembly quota	1505	1505
General assembly meetings	930	-
Governance & support costs (Note 5)	<u>3307</u>	<u>3874</u>
	<u>76422</u>	<u>53185</u>
<u>Other</u>		
Received by Kendal Unitarian Congregation Accounts	-	512

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KENDAL UNITARIAN CHAPEL TRUST

NOTES TO THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED

31<sup>ST</sup> DECEMBER 2022 (continued)

5. <u>Governance &amp; support costs</u>	<u>This Year</u>	<u>Last Year</u>
Accountancy	2580	2580
Equipment depreciation	57	71
Sundries and training	670	1223
	<u>3307</u>	<u>3874</u>

6. <u>Paid Employees</u>	<u>This Year</u>	<u>Last Year</u>
Gross wages	33855	30952
Employers NIC	-	-
Pension costs	384	334
	<u>34239</u>	<u>31286</u>

7. Donations  
The following donations were made during the year ended 31<sup>st</sup> December 2022:-

SLACC	£20
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8. <u>Tangible Fixed Assets</u>	<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 2022	3891	99274	187250	3956	294371
Additions	-	-	-	-	-
At 31 <sup>st</sup> December 2022	<u>3891</u>	<u>99274</u>	<u>187250</u>	<u>3956</u>	<u>294371</u>
DEPRECIATION					
At 1 <sup>st</sup> January 2022	3891	33163	-	3671	40725
Charge for year	-	1986	-	57	2043
At 31 <sup>st</sup> December 2022	<u>3891</u>	<u>35149</u>	<u>-</u>	<u>3728</u>	<u>42768</u>
WRITTEN DOWN VALUE					
At 31 <sup>st</sup> December 2021	-	66111	187250	285	253646
At 31 <sup>st</sup> December 2022	-	64125	187250	228	251603

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 2022 (continued)

9. <u>Fixed Asset Investments</u>	<u>Listed</u> <u>Investments</u>	<u>Investment</u> <u>Properties</u>
Carrying value at 1 <sup>st</sup> January 2022	59809	950000
Acquisitions at cost	1299	-
Net Loss on revaluation	<u>(3551)</u>	<u>-</u>
Carrying value at 31 <sup>st</sup> December 2022	<u>57557</u>	<u>950000</u>

10. <u>Debtors &amp; Prepayments</u>	<u>This Year</u>	<u>Last Year</u>
Other debtors	3739	3429
Prepayments	5725	4999
Other debtors (accrued rents)	<u>15904</u>	<u>30998</u>
	<u>25368</u>	<u>39426</u>

11. <u>Cash at Bank and in Hand</u>	<u>This Year</u>	<u>Last Year</u>
Cash at bank and in hand	32816	19248

12. <u>Creditors &amp; Accruals</u>	<u>This Year</u>	<u>Last Year</u>
Amounts falling due within one year		
Accruals & deferred income	<u>11462</u>	<u>8633</u>
	<u>11462</u>	<u>8633</u>

Deferred income comprises rent paid in advance.

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 2022, 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 2022 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.

Jon Simon-Norris BFP ACA  
Jackson & Graham Chartered Accountants  
Date

Lynn Garth  
Gillinggate  
Kendal  
Cumbria LA9 4JB