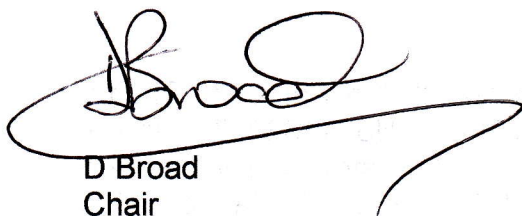


The Trust's accounts, which are prepared on a receipts and payments basis, showed that payments for the year exceeded receipts by £64. (2021: surplus receipts of £11,587). Although total receipts were about £3,500 greater than last year, payments were about £15,000 higher. The large increase in payments has two primary causes. Costs of gas and electricity were approximately £7,000 more than 2021; as explained in the trustees' report last year, the transition from a previous energy supplier led to delayed billings and the need to renew supplies at a higher fixed cost. The current year's accounts reflect that impact. The trustees also renewed the boilers in the hall at a cost of £6,800.

At 31 December 2022 reserves totalled £85,222 (2021: £85,286). In accordance with the reserves policy, the trustees intend to keep approximately one year's day to day running costs in the General Reserve and to transfer any surplus amounts to other reserves. If necessary, the other reserves will be reduced to maintain this level. A Car Park Resurfacing Reserve will be built up by annual increments of approximately £3,500 to cover the trustees' share of the eventual costs of resurfacing the car park. A Major Repairs and Improvements Reserve will be built up from remaining surplus receipts to allow the Trustees to undertake repairs without jeopardising the financing of day-to-day activity. The transfer of £3,564 from the major repairs and improvements reserve is after charging the cost of the new boilers to that reserve.

Approved by the Trustees on 6 February 2023 and signed on their behalf by:



D Broad  
Chair

# KENDAL PARISH CHURCH HALL

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 2022

Receipts	2022 £	2021 £	Payments	2022 £	2021 £
Payments for use of Hall	13,654.52	6,824.00	Repairs & Renewals	2,441.97	1,946.30
Car Parking	18,696.00	19,375.00	Heat & Light	9,816.02	2,851.67
Sale of deep fat fryer/scrap metal		300.00	Insurance	2,454.16	2,300.03
Donations		2,587.52	Accounts Examination Fee	312.00	312.00
Investment Income	32,350.52	29,086.52	Payroll Services	221.40	217.20
Charities official Investment Fund	449.97	444.45	Caretaker	4,108.10	3,324.30
Bank Interest			Cleaning & Sundries	225.63	305.61
COIF Deposit	247.50	3.05	New Boilers	6,816.00	144.16
Cumberland Building Society Savings	70.94	49.23	Waste Recycling	367.82	150.96
Cumberland Building Society 1 yr term		82.21	Furniture & Equipment		106.09
			Website		6,420.00
			Transfers to Kendal Parish Church	6,420.00	18,078.32
	33,118.93	134.49	Excess expenditure/ Surplus Income	(64.17)	11,587.14
				33,118.93	29,665.46

## BALANCE SHEET AS AT 31st DECEMBER 2022

General Reserve	20,000.00	20,198.89	Investments (Note 1)	1,000.00	1,000.00
Opening Balance	(64.17)	11,587.14	828.65 Income Units -		
Excess Expenditure	19,935.83	31,786.03	Charities Official Investment Fund		
Transfer from/to Major repairs reserve	3,564.17	(8,286.03)			
Transfer to Car Park Resurfacing Reserve	(3,500.00)	(3,500.00)			
Major Repairs and Improvements Reserve	20,000.00	20,000.00	Balance at Bank		
Opening Balance	58,286.03	50,000.00	COIF Deposit	25,500.00	25,500.00
Transfer (to)/from General Reserve	(3,564.17)	8,286.03	Current Account	21,229.42	31,364.53
	54,721.86		Cumberland Building Society Savings	37,492.44	27,421.50
Car Park Resurfacing Reserve		58,286.03			
Opening Balance	7,000.00	3,500.00			
add transfer from General Reserve	3,500.00				
	10,500.00	7,000.00			
	85,221.86	85,286.03			

(Note i) The Market Value of the COIF Income Units Investment is £15,060.03 as at 31 December 2022. (2021: £17,042.35)

Hon. Treasurer

*Jan Tuli*

Ian Fishwick, Hon Treasurer

12/12/23 Date





Section A

Independent Examiner's Report

Report to the trustees/ members of	Charity Name Charity for a Mission Room (Kendal Parish Church Hall)		
On accounts for the year ended	31/12/2022	Charity no (if any)	510761
Set out on pages	1		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

**Responsibilities and basis of report** As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

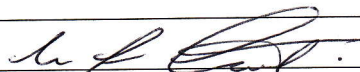
**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed:  Date: 26/05/2023

Name: MICHAEL GREENOUGH.

Relevant professional  
qualification(s) or body  
(if any):

AAT

Address:

AIMS ACCOUNTANTS FOR BUSINESS  
HIGHGATE HOUSE, 134 HIGHGATE, KENDAL, CUMBRIA  
LA9 4HW.