Parochial Church Council of St Bees Priory

Annual Report and Accounts
for year ending 31 December 2025

Charity Number 1143193

Parochial Church Council of St Bees Priory

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Parochial Church Council of St Bees Priory
Administrative information

St Bees Priory Church is situated in St Bees, Cumbria. It is part of the Diocese of Carlisle within the Church of England. The correspondence address is St Bees Priory Church, St Bees, CA27 0DR.
The Parochial Church Council (PCC) was registered with the Charity Commission on 1 August 2011.

Charity number 1143193

PCC members who have served from 1 January 2025 until the date this report was approved are:

Incumbent
Revd R Gibbs: Vicar until 6 July 2025 (Sabbatical July-October 2025)
Revd Canon R Lee: Associate Priest and Training Incumbent from 1 November 2025
Ministry Team
Retired Clergy with the Bishop's Permission to Officiate:
Revd Canon J Baker
Revd A Baker
Revd T Taylor
Revd Canon T Park
Revd Canon R Lee
Reader: Mrs W Mellor

Church Wardens
Dr D Lee
Ms G Barlow

Secretary
Mrs R Rendell (until June 2025)
Mrs C Burnett (from July 2025)

Treasurer
Mrs G Kane

Lay Vice Chair
Dr D Lee

Deanery Synod Representative
Dr D Lee

Electoral Roll Officer
Ms G Barlow

Elected PCC members
To serve until APCM 2028
Mr G Gilmour
Dr D Lee (Ex-officio)
Mr J Kennedy
Mrs R McAndrew
Mrs G Cooper
To serve until APCM 2026
Ms G Barlow (Ex-officio)
To serve until APCM 2027
Mr F Bowler
Mrs H Hemm
Mr C Robson (until September 2025)
Mrs EJ Taylor (co-opted Oct 2025)

Ex-officio
Mrs W Mellor

Committees
The PCC meets approximately 10 times a year. It operates through several committees, which meet as required between full meetings of the PCC. The Incumbent is an ex-officio member of all the committees.

Full Committee
This committee is the only committee required by law. In this parish it consists of the Incumbent, the Lay vice Chair, the Wardens and Deputies, the Officers and Members of the PCC.

Parochial Church Council of St Bees Priory
Administrative information (continued)

Standing Committee

This committee meets and transacts the business of the PCC between its meetings and sets the agenda for full meeting of Council. It is chaired by the Incumbent, and comprises the Church Wardens, treasurer and two nominated lay members of the PCC.

Members

Reverend B Gibbs (Chair) until June 2025, Reverend Canon R Lee (Chair) from July 2025, Dr D Lee, Ms G Barlow, Mr G Gilmour, Mrs G Kane, Mr J Kennedy, Mrs W Mellor

Building and Works Committee

The function of this committee is to arrange for the maintenance of the fabric of the church and ancillary buildings and grounds and to advise on proposals for action which ultimately require ratification by the PCC. The committee meets on a quarterly basis but can meet more often if extraordinary action is necessary.

Members

Mr J Kennedy (Chair) Mr G Gilmour, Mr M Lightfoot, Dr I McAndrew, Mrs R McAndrew, Dr J Hale, Mr F Bowler, Mr D Hope and Ms G Barlow, Mr P Shone (Co-opted)

Accountants

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

Bankers

TSB plc
PO Box 453
Mitcheldean
GL14 9LR

The CBF Church of England Funds

Senator House
85 Queen Victoria Street
London
EC4V 4ET

Parish Administrator

Katy Privilege (appointed September 2024)

Parochial Church Council of St Bees Priory
Annual Report for the year ended 31 December 2025

The members present their report and the Financial Statements for the year ended 31 December 2025. The members who served during the year and up to the date of this report are set out on pages 3 & 4. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Background

The Priory Church of St Mary and St Bega is the church of the Parish of St Bees. The Priory, originally an outpost of St Mary's York, was founded in the early 12th century for a Benedictine order. The present building, begun around 1120, probably replaced a pre-Norman church. Today, it is a Grade 1 listed building and is one of five monastic building in Cumbria still in use as a parish church. In the 19th century, it housed a theological college, the first outside Oxford and Cambridge. The Chancel, which had been derelict from the Reformation, was brought back into use as a college lecture hall. In 1855 there was a major reordering of the building interior by William Butterfield. The tower houses a ring of eight bells.
There has been Christian worship at the site of the Priory for over one thousand years. On site are two cross shafts, one firmly dated from the 10th Century, showing Viking influence, and the other also from the pre-Norman era.
The St Bees placename is derived from "Kirkeby Becok" - the "Church town of Bega", which was used in the 12th Century. St Bega is something of a mystery. She is said to have been an Irish princess who fled across the sea to St Bees to avoid an enforced marriage. This was most likely in the thirty years after 850, when the Vikings were settling Ireland, and legend has it that she then lived a life of piety at St Bees.
The Priory seats 300+ and consists of the original nave, transepts and part of the chancel. The North transept is the Lady Chapel, seating 20-30 people. The Lady Chapel has two statues by Josefina de Vasconcellos. Her work is displayed in many cathedrals, in the Peace Park at Hiroshima and outside Stormont. Josefina donated further statues for a 'Sleeping Child Garden' in the Priory grounds, a place of remembrance for anyone who has lost a child before or after birth. The garden is open for visitors.
The South transept is occupied by one of the last Father Willis organs, completed in 1899, and is used for recitals as well as for worship. There are many requests from visiting organists from all over the world to play the organ. The Victorian stained-glass windows depict Old and New Testament scenes in the North and South aisles, respectively.
In 1981 a mediaeval body in a lead coffin was found during an archaeological dig in the monastic south transept area of the Lady Chapel. The 'St Bees Man', dating from mediaeval times, is considered to be one of the best-preserved bodies found in Europe. Details can be found in the history exhibition in the church.
Because of its age and historical importance, the Priory holds a number of similar 'treasures' amongst which are the Fox Screen and, from more recent times, the beautiful, embroidered wall hanging at the East End, which was made as part of our Millennium celebrations. For these and many other reasons, the Priory features in Simon Jenkins' book '1000 Best Churches.'

Structure, governance and management
The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules. The PCC became an Official Charity registered with the Charity Commission on 1 August 2011, Charity Number 1143193.

Recruitment and appointment of members
Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

The Priory is led by a ministry team and the church council, who are responsible to the Bishop of Carlisle. The ministry team is as noted on page 3.
The Priory has a rich musical heritage, which is led today by our organist/choirmaster. He leads the choir and plays our famous organ as well as the grand piano as appropriate for the occasion.
For a hundred and fifty years, bellringers have summoned people to worship. It's not just a time prompt, but a spiritual reminder in a world of secular values that a religious service is about to take place amid the community. The ringers are led by the Tower Captain.

Key management personnel
The members of the PCC consider that they themselves comprise the key management personnel of the charity, in charge of directing and controlling the charity and running the operation of the charity on a day-to-day basis. Subject to remuneration paid for specific roles as shown in note 6 to the accounts, all members give of their time freely. Details of members' expenses and related party transactions are given in note 6 to the accounts.

Related parties
The Friends of the Priory support the Priory through social and cultural events and encourage interest in its history, architecture and heritage. There are other dedicated groups of volunteers who are generous with their time in organising the cleaning and gardening at the Priory, and in arranging social events.

Objectives and activities
The PCC's objects are promoting in the ecclesiastical parish the whole mission of the church. Our vision is to know Jesus Christ better and make Him better known.

Public benefit
The members have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities, and how these planned activities will contribute to the aims and objectives they have set.

Safeguarding
Over the last year the PCC and Parish has continued to develop its safeguarding practices. We have adopted all relevant policies and guidelines of the Church of England and Diocese of Carlisle with respect to the safeguarding of both children and young people and of vulnerable adults. We have complied with the duty to have due regard to the House of Bishop's guidance on safeguarding children and vulnerable adults under Section 5 of the Safeguarding and Clergy Discipline Measure 2016.

Achievements and performance

Reverend Becky, the Priest in Charge of St Bees continued to minister in St Bees and work across as Egremont and Haile as Priest in Charge of Egremont and Haile until the end of June 2025.

The church here at St Bees, has seen significant change during 2025:

- Firstly, a consideration of a formal benefice with Egremont and Haile, however this did not come to fruition due in part to a new team vicar, the Reverend Gary Evans being appointed at Egremont and subsequently a Curate, the Reverend D Flitcroft appointed. Both these posts have proved to be very successful.
- Secondly Reverend Becky undertook a sabbatical 1 July-30 October 2025 and although remaining in the vicarage was not involved in parish duties.
- Thirdly, Reverend Becky announced her intention to leave St Bees and move to a parish nearer to her and her husband's parents due to their increased frailty and distance for visiting them, thus creating a vacancy. A farewell Choral Evensong was held on Sunday 29 June 2025 and Reverend Becky's final was Sunday 7 July 2025. Following this Reverend Becky went on a sabbatical until 31 October 2025 and moved to be the Vicar at Natland, Old Hutton and New Hutton on 1 November 2025

Interregnum

The period of interregnum started on 8 July 2025. The Reverend Canon Richard Lee (Also Rural Dean of the Calder Deanery) remained as Associate Vicar and also became interim Priest in Charge at St Bees. This was due to the appointees at Egremont still needing mentorship by a training incumbent. We are immensely grateful and blessed for this intervention as it has enabled continuity and leadership, not to mention Richard's dedication and hard work for which we give grateful thanks.

Regular worship and services at St Bees continued with Richard at the helm We are also very lucky and extremely grateful to have several retired clergy with permission to officiate (PTO) able to cover services. Their support has also been vital for funerals, weddings and baptisms across the parishes and to enable other one-off events to take place. Regular Standing Committee and PCC meetings were held ably chaired by the lay PCC chair, Dr Deb Lee.

Meetings with the Archdeacon were held during the latter part of the year to discuss how to fill the vacancy and appoint a new vicar.

A new and updated Parish Profile was compiled with some very hard work by Reverend Becky Gibbs, Hilary Hemm and Dr Deb Lee, with input from the congregation.

Governance and Administration:

The two Church Wardens – Dr Deb Lee and Gill Barlow completed their first full year as Church Wardens.

Gabrielle Kane completed her first full year as Treasurer. Katy Privilege continued as Parish Administrator. We thank them very much for all their dedication and hard work.

Parish Fabric and church maintenance

The building works committee continued to meet regularly across the year to which all fabric and maintenance and repair work is monitored and actioned. This group is ably chaired by John Kennedy whose excellent hard work and dedication is second to none. Following the surveys conducted several areas were identified that required attention.

The Holy Mowers, priory paddock and community garden groups have worked hard across the year to maintain the graveyard and surrounding areas.

We continue to aim for further 'greening' of our church and grounds building upon our Bronze Eco status.

Church Reordering Project – 'Space to Be'

In July 2024 we were awarded a National Churches Trust Cherish Grant c.£8K part funding for survey works on the condition of the priory to assess how we can best look after our buildings. Our architects Crosby Granger led this work and instructed the contractors and the surveys and reports concluded in March 2025. This was the groundwork for the feasibility study into reordering the church again conducted by Crosby Granger Architects. A series of meetings was held across the year with several options reviewed. This culminated in a parish and community consultation about which option to take forward. Our focus is on developing the potential of our buildings and connecting with volunteers and who will want to share the history, ministry and mission of the Priory in the years to come. During 2026 we will focus on how we can do this. The project once established what is required, would need a major fund-raising campaign and applications for National Lottery Heritage Grants

Organ maintenance and Repair

A detailed report on the condition of the Priory organ (built by Henry Willis in 1899 towards the end of his outstanding career) was commissioned in 2024. The report was published by Harrison & Harrison who have undertaken repair work over many years. The condition of the organ is poor and the reservoir leatherwork, much of which dates from the construction of the organ, is a matter of concern, a comprehensive operation is now required to ensure that all is given detailed attention.

During 2025 two generous donations were received which enabled initial repair and some refurbishment to be undertaken. The work was carried out during November and December 2025 and services were accompanied by piano. The work was completed in time for the organ to be used at the Priory Nine Lessons and Carols Service which was very much appreciated not least by the organist and choir! A major fund-raising campaign and application for grants will be needed to enable the whole refurbishment and restoration of the organ.

Vicarage maintenance

We commissioned Cumbria Action for Sustainability (CAfS) to undertake a retrofit report for the vicarage and held talks with both CAfS and the Diocese to understand how this could work for St Bees Vicarage. Following on from, this works began on the vicarage December 2025.

Event highlights across the year

Regular parish activities such as the monthly 'Popin' coffee and cake social, Memory Café, fair trade stall, Friday fun, continuing across the year enabling people to meet and socialise whilst also raising funds for St Bees Priory. An enormous thank you to those organising, contributing, volunteering and participating in these events. The Popin is excellent at engaging the local community and visitors to the Priory. It also provides an opportunity local organisations to come and talk about their work including Cumbria Hospice at Home, Cornerstone Books not to mention the excellent cakes!

- West Cumbria Hospice at Home hosted a Sea of Sunflowers in the Priory grounds in August which proved very successful.
- A large number of the Priory events are organised by the Friends of the Priory including the very successful St Bees RNLI Carol Service with Egremont Town Band and Village School and the annual Priory Quiz and the ever-popular Christingle Service.
- Musical events across the year included concerts by the St Bees Priory Orchestra and West Cumberland Choral Society. Easter Services, Advent and Christmas Carol services led by the very able choir directed by our most excellent and talented organist Mr Frank Bowler.

The annual Christmas Tree Festival - 21 trees from organisations across the Parish community., a Christmas Fayre with 18 unique craft and gift stalls was organised by Sarah George

Electoral Roll

The total number of people on the Electoral Roll is 78. There was a compete renewal of the electoral roll in April 2025 and there was a considerable drop in numbers on the roll which in 2024 stood at 154. The losses are mainly due to this renewal, deaths and parish leavers over the last 6 years. The Electoral Roll is completely renewed every 6 years the next renewal will be in 2031. We are continuing to grow the roll and invite all who wish to part of the church electoral roll to contact our Electoral Roll Officer Gill Barlow (Church Warden)

Church attendance in 2025 (figures from the registers)

Type of service and attendance	2025		2024	
	Adults	Children	Adults	Children
Average attendance on a usual Sunday	59	3	65	4
Easter attendance	139		145	
Total number of people attending worship Christmas Eve and Day	439		487	
Communicants at Christmas Eve service	60			
Communicants on Christmas Day	50		*241*	
Baptisms		8		2
Marriages	4		2	
Funerals	10		10	

Review of the year

Interim Priest in Charge - The Rev'd Canon Richard Lee Rural Dean Calder

Having moved into a Vacancy the Parish Church and the Parishioners across the Mission Community (Crosslacon and Lamplugh, Kirkland and Ennerdale) with the Village Organisations have come together and maintained our mission, profile and cohesion across our varied Communities.

As Rural Dean I have been offered as much support from the Parishes as I have been able to give to them. St Bees has stepped forward and maintained its well attested outreach and its internal structures to continue to offer worship, support, counsel and comfort across the Parish and in the Church.

A varied menu indeed. Community Garden, Bible Study, Pop In, Memory Cafe, Home Communions, Choral excellence, Story Service, Family Fridays, regular public worship equipped and supported by a team of retired clergy and a Reader plus other authorised Lay Ministries and a talented and committed Organist and Choir Master.

The Priory was boosted by the news that the Vicarage was to be upgraded and retained and then enthused by the news that they would receive a full-time priest in May 2026 who would share his ministry as Leader of the Mission Community.

Our regular giving has fallen - as happens during times of change but I am sure our community can respond to this challenge in the coming year.

We have been blessed by donations to our church fabric and grounds that have enriched our work and witness. My thanks to those who have supported the work of our church so generously with their financial gifts and also have dedicated their personal time to maintaining our committees, PCC, Sides-persons, cleaning and enhancing the beauty of the Priory and those who have given and arranged floral displays. We have been able support Christian Aid, The Bishops Harvest Appeal, Hospice at Home, the Christmas Tree Festival (Air Ambulance) and our local RNLI Team.

So despite the challenge of a vacancy and the ups and downs of life - well done Priory People your faith and devotion is making a real difference in the Lord's service.

Financial review

PCC combined (unrestricted & restricted) funds as at 31 December 2025 were £41,077 higher than at the start of the financial year. The increase during 2025 was driven principally by a donation of £50,000 towards the repair of the church organ. This majority of the expenditure relating to the organ refurbishment will be incurred in 2026.

Total Receipts on unrestricted funds were £106,412 of which £38,406 was received from planned giving, £30,650 from other voluntary giving and donations, and a further £10,447 from Gift Aid. Receipts to restricted funds totalled £92,296, the majority resulting from investment income (£26,767) and organ donation (£50,000).

Overall, Total Receipts in 2025 increased by 30%. Although planned regular giving decreased (-12%) from 2024, this was offset by higher collections and donations.

Unrestricted fund voluntary giving, which represents 65% of overall unrestricted receipts remains the principal source of funding and when combined with associated gift aid, increases to 74% of total unrestricted receipts.

Total Payments in 2025 decreased by 13% vs. 2024. £131,815 was spent from unrestricted funds to provide Christian ministry from St Bees Priory, including the contribution to the Diocesan parish offer which was increased by 6% to £49,340 and largely provides the stipend and housing for the local clergy. The principal cost variance being lower was the spend on Building Maintenance, (£43,882) and Utilities (£1,824), offset by organ maintenance (£6,178) and "space to be" (£11,448). The parish offer and utilities account for 47% of unrestricted fund spend.

The net result for the year is a deficit of payments over receipts on unrestricted funds of £25,403 (2024 deficit of payments over receipts on unrestricted funds £29,077). The combined net result for the year is a surplus of receipts over payments of £45,920. (£22,505 2024 deficit of payments over receipts)

The combined balance of unrestricted bank and deposit balances together with investments carried forward is £107,486. However, with £9,894 of liabilities, there is a carry forward of £97,592 in unrestricted funds.

Reserves policy

The PCC does not currently have a reserves policy. This is to be addressed in 2026.

Risk management

The members have examined the major strategic, business and operational risks which the PCC faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. Principal risks going forward are continuing high utility costs and potential major and significant costs (£400,000 over 4 years) associated with the quinquennial inspection, particularly the 'West Door conservation' and work to the church tower.

Statement of members' responsibilities

The members are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice

Law applicable to charities in England and Wales requires the members to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the members are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC and signed on their behalf by Dr Deborah Lee (PCC Chair) and Treasurer Mrs Gabrielle Kane

Deborah Lee
22/4/26

22 APRIL 2026

Independent examiner's report to the members on the unaudited financial statements of the Parochial Church Council of St Bees Priory.

I report on the accounts of the Parochial Church Council of St Bees Priory for the year ended 31 December 2025 set out on pages 14 to 24.

Respective responsibilities of members and independent examiner
As the charity's members you are responsible for the preparation of the accounts. The charity's members consider that an Audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with section 130 of the Charities Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. Spires

.....

J Spires FCA DChA
Independent examiner

Robinson & Co
Chartered Accountants
Oxford Chambers
New Oxford Street
Workington
CA14 2LR

23rd April 2026

Parochial Church Council of St Bees Priory

Financial Statements for the Year Ending 31st December 2025

Receipts and Payments Accounts

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2025 Total £	2024* Total £
Receipts						
Voluntary receipts:						
Planned giving		38,406	480	-	38,886	44,299
Collections at services		11,559	2	-	11,561	8,727
Donations		5,143	60,299	-	65,442	11,422
All other giving/voluntary receipts	2a	13,948	2,197	-	16,145	15,025
Gift Aid recovered		10,447	90	-	10,537	13,097
		79,503	63,067	-	142,570	92,569
Activities for generating funds	2b	16,051	-	-	16,051	17,151
Investment Income	2c	4,928	26,767	-	31,695	34,212
Church Activities	2d	5,930	2,462	-	8,392	8,796
Total Receipts		**106,412**	**92,296**	-	**198,709**	**152,728**
PAYMENTS						
Church Activities:						
Diocesan parish contribution		49,340	-	-	49,340	46,548
Clergy and staffing costs		7,884	-	-	7,884	6,834
Activities undertaken directly	3a	70,398	20,819	-	91,217	115,993
Mission giving and donations	3b	1,500	155	-	1,655	2,738
Support costs	3c	2,693	-	-	2,693	3,118
Costs of generating funds		-	-	-	-	-
Total Payments		**131,815**	**20,974**	-	**152,789**	**175,232**
Excess of receipts over payments		**(25,403)**	**71,323**	-	**45,920**	**(22,505)**
Cash at bank and in hand at 1st January		46,627	23,361		69,989	96,423
Transfers (net) TSB - CCLA Deposit Account						
Transfers from TSB to CCLA Investment Account		-	-			(4,300)
Pass Through funds (net)		1,427	-	-	1,427	370
Cash at bank and in hand at 31st December		22,652	94,684	-	117,336	69,989

* 2024 Reported numbers have been restated to include the interest from the CCLA deposit account and Balance in the cash movement

Parochial Church Council of St Bees Priory

Statement of Assets and Liabilities

For the year ending 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2025 Total £	2024 Total £
Cash funds:						
TSB Business current & savings account [inc. 'cash in hand']		(21,453)	83,002	-	61,549	16,617
CCLA Deposit fund		44,105	11,682	-	55,787	53,371
		22,652	94,684	-	117,336	69,989
Investment assets						
CCLA Investment fund		84,934	64,172	27,237	176,343	183,686
CCLA Endowment Deposit fund		-	-	531,869	531,869	530,796
		84,934	64,172	559,106	708,212	714,482
Total cash and investments		107,586	158,856	559,106	825,548	784,471
Other monetary assets						
Endowment Interest (Reference note below)		-	5,388	-	5,388	6,304
		-	5,388	-	5,388	6,304
Assets retained for church use:						
New College Hall (Reference note below)		-	402,743	-	402,743	412,812
Liabilities	5	9,894	55,908	-	65,801	7,146

New College Hall - additional note

Freehold land and buildings retained by the Priory comprise the New College Hall which is included in the financial statements at its insurance valuation of £556,944 less accumulated depreciation thereon.

The New College Hall was built by the Theological College and donated to the church when the Theological College closed in 1895.

No historical cost information is held for this asset, and the members consider that the cost of obtaining such information will outweigh any benefits arising.

Endowment Interest - additional note

'Mawson' endowment deposit account, 2025 quarter 4 interest payment (£5,388) due January 2026

Approved by the PCC and signed on their behalf by the Dr Deborah Lee (PCC Chair) and Mrs G. Kane (Treasurer)

Deborah Lee

22 APRIL 2026

Parochial Church Council of St Bees Priory

Notes to Financial Statements
For the year ending 31 December 2025

1. Accounting policies
The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below.

1.1. Basis of accounting
The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis. The PCC constitutes a public benefit entity as defined by FRS 102. The presentational currency is UK Sterling £. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2. Fund accounting
General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds are those funds which must be spent on restricted purposes and details of the funds held and restrictions are provided in note 4.
Endowment funds, where the capital must be retained, are also explained in note 4.
The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

1.3. Income
All income is included in the Receipts and Payments Account when received. Care has been taken to ensure no income has been duplicated or omitted. Unrealised gains or losses are accounted for on revaluation of investments at 31 December. Whilst they are not shown within the Receipts and Payments account, details are shown in the notes to the accounts.

1.4. Expenditure
Expenditure is recognised on payments. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Grants and donations are accounted for when paid over. Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
Expenditure on church activities comprises those costs incurred by the PCC in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
The Diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is not provided for in these accounts. Support costs, including governance costs, are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1. Accounting policies (continued)

1.5. Tangible fixed assets and depreciation

Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the accounts by s.10 (2)(a) of the Charities Act 2011. No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Receipts and Payments Account and separately disclosed.

Other fixtures, fittings and office equipment
Equipment used within the church premises (if any) is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. Freehold land and buildings are depreciated on a straight-line basis at 2% per annum.

1.6. Investments
Investments held as fixed assets are revalued at year ending 31st December. Any purchases or sales of investments are shown separately within the Receipts and Payments Account. The gain or loss is shown in the notes to the accounts.

1.7. Current assets
Amounts owing to the PCC at 31 December in respect of fees, grants or other income are shown as debtors less provision for amounts that may prove uncollectable.
Short term deposits include cash held on deposit with the CBF Church of England Funds.

Parochial Church Council of St Bees Priory

Notes to Financial Statements

For the year ending 31 December 2025

Analysis of Receipts	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
2a All other giving/Voluntary receipts					
Pillar Box donations		3,077	-	3,077	2,067
Contactless Giving		2,771	-	2,771	1,445
Grants		8,101	2,197	10,297	9,683
Lenten Lunches		-	-	-	830
Legacy		-	-	-	1,000
		13,948	**2,197**	**16,145**	**15,025**
2b Activities for generating funds					
Hire of priory		469	-	*469*	621
Sales		10	-	10	595
Social Committee		-	-	-	332
Magazine Advertising		4,274	-	*4,274*	3,857
Old College Hall (Hire)	7	425	-	*425*	742
New College Hall (Hire)	7	4,953	-	*4,953*	5,604
Pop-in Café		5,920	-	5,920	5,400
		16,051	**-**	**16,051**	**17,151**
2c Investment Income					
TSB Bank Interest (Business Savings Account)		517	-	517	136
Interest on CCLA Deposit Account		1,910	506	2,415	2,328
Interest from Endowment (CDBF - CCLA Deposit Account)		-	23,594	23,594	26,821
Dividends from Listed Investments (CCLA)		2,501	2,668	5,169	4,927
		4,928	**26,767**	**31,695**	**34,212**
2d Church Activities:					
Fees		4,108	2,462	6,570	7,207
Magazine Donations		1,822	-	*1,822*	1,589
		5,930	**2,462**	**8,392**	**8,796**

Fees Restricted Funds:

Graveyard & Priory Grounds	2,077
Choir	270
Bell ringers	115
	2,462

Parochial Church Council of St Bees Priory

Notes to Financial Statements

For the year ending 31 December 2025

Analysis of Payments		Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
3a	**Activities undertaken directly**					
	Priory utilities (inc. OCH & NCH)	7	12,568	-	12,568	14,391
	Priory Cleaning and Caretaker	6	7,551	-	7,551	6,142
	Priory Improvement Projects		21,378	-	21,378	9,930
	Insurance (inc. NCH)		7,835	-	7,835	7,685
	Maintenance: Priory & OCH		3,544	1,807	5,351	49,233
	Maintenance: Graveyard & Priory grounds		-	7,155	7,155	7,971
	Organist payments		5,166	-	5,166	4,326
	Organ Maintenance & Repair		-	10,596	10,596	4,418
	Magazine expenses		5,237	-	5,237	5,424
	Social Committee Expenses		827	-	827	778
	Miscellaneous Expenses	7	1,635	-	1,635	1,284
	Music and Choir	7	44	1,261	1,305	548
	New College Hall expenses (Excl. Utilities &Insurance)	7	4,612	-	4,612	3,515
	Old College Hall expenses (Excl. Utilities)	7	-	-	-	346
			70,398	**20,819**	**91,217**	**115,993**
3b	**Giving and Donations:**					
	Overseas Mission and Relief Agencies		-	-	-	360
	UK Agencies		-	-	-	360
	PCC - Christmas donations		1,500	-	1,500	1,650
	Other donations		-	155	155	368
			1,500	**155**	**1,655**	**2,738**
3c	**Support costs**					
	Secretarial		-	-	-	248
	Administration		834	-	834	1,331
	Photocopying		832	-	832	630
	Professional support - Accountancy		943	-	943	750
	Subscriptions		84	-	84	25
	Bank Charges		-	-	-	-
	Sundry Expenses		-	-	-	134
			2,693	**-**	**2,693**	**3,118**

Parochial Church Council of St Bees Priory

Note 4 to Statement of Financial Activities

For the year ending 31 December 2025

4 Unrestricted Funds

The movements in Unrestricted funds during the year were:

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	At 31 December 2025 £	Change in year
Unrestricted General Fund	135,098	107,840	(131,815)		(3,537)	107,586	(27,512)

Purpose of unrestricted funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted Funds

The movements in restricted funds during the year were:

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	At 31 December 2025 £	Change in year
Fabric Fund	490	570	(1,010)	-	-	50	(440)
Graveyard & Priory grounds Fund	6,094	2,207	(7,032)	-	(187)	1,082	(5,012)
Organ Fund	31,632	51,268	(10,536)	-	(1,200)	71,164	39,533
Sunday School Fund	2,600	213	-	-	(95)	2,718	118
Furnishing Fund	5,579	135	-	-	(194)	5,520	(59)
Bellringers Fund	7,729	5,304	(95)	-	(271)	12,666	4,937
Shepherds Trust	*7,457*	200	(155)	-	(287)	*7,215*	(242)
Whitehead Charity	*765*	16	-	-	(22)	*759*	(6)
Livesey Trust	9,062	244	-	-	(341)	8,965	(97)
Choir Fund	1,721	5,314	(1,226)	-	(63)	5,746	4,024
Webster Fund	412	8	-	-	(11)	408	(3)
Lenten Lunches	-	-		-		-	-
Flower Fund	310	-	-	-	-	310	-
Mawson Fabric / Organ Fund	16,355	26,817	(920)	-	-	42,252	25,897
	90,205	92,296	(20,974)	-	(2,672)	158,856	68,651

Purposes of restricted funds

Restricted funds are those funds which must be spent on restricted purposes in accordance with the donors' wishes.
The following funds represent accumulated donations and investment income for the stated purpose:

Fabric Fund, Graveyard Fund (including the David Watson Memorial Fund), Organ Fund, Sunday School Fund, Furnishing Fund, Bellringers Fund and Choir Fund.

The Shepherds Trust Fund is expended on Christmas donations as directed by the Trustees of the Shepherds Trust. The Whitehead Trust fund is similarly directed by the Trustees of the Shepherds Trust. The PCC acts as custodian of these two funds, though included in the annual PCC reporting of accounts do not contribute to the overall assets of the PCC.

The Livesey Trust Fund is expended on junior choir members' gratuities.

The Webster Trust - Gifted (in the 1940s) by Mrs Webster of Wimbledon a sum of £100 to the churchwardens under Trust to maintain & keep insured, the West Door of the church.

The New College Hall Fund consists of the insurance valuation of the building less accumulated depreciation thereon. No historical data is available to ascertain how the building was originally funded, however the members have chosen to allocate this to restricted funds on the assumption that the building costs would have been funded from specific donations and appeals.

The New College Appeal fund was created in 2017 to raise funds for essential maintenance work on the grade 2 listed building, which was substantially completed in that year. Fundraising continued throughout 2018 towards the cost of installing a new heating system in the building, and to carry out internal restoration works. The balance remaining in the fund will be used to provide funds for further improvements to the building. Current funds are £0

Endowment Funds

The movements in endowment funds during the year were:

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gains and Losses £	At 31 December 2025 £	Change in year
Mossop Fund	254	-	-		(10)	244	(10)
Postlethwaite Fund	277	-	-		(11)	266	(11)
Chancel Fund	1,017	-	-		(41)	977	(41)
Sunday School Fund	5,295	-	-		(212)	5,083	(212)
Mawson Fabric / Organ Fund	552,323	1,073	-		(861)	552,536	213
	559,168	1,073	-	-	(1,134)	559,106	(61)

Purposes of endowment funds

The Mossop, Postlethwaite, Chancel and Sunday School Funds are all held on permanent endowment.

The income arising from the capital of the Mawson Fabric / Organ Fund may only be used for the upkeep of the Church building and fabric and the Willis Organ and is therefore credited to restricted funds.

The income arising from the capital of the Mossop, Postlethwaite and Chancel Funds may be used for general purposes and is credited to unrestricted funds.

The income arising from the capital of the Sunday School Fund may only be used for expenditure associated with the Sunday School and is therefore credited to restricted funds.

Parochial Church Council of St Bees Priory

Note 5 and Suplementary Notes to Statement of Financial Activities

For the year ending 31 December 2025

5	Liabilities	2025 £	2024 £
		65,801	7,146
	Organ Repair Supplier	55,908	
	Gas for Q4 2025	5,348	
	Caretaking for Q4 2025	1,546	
	Repairs to NCH	3,000	

6 Supplementary Notes:

Employment

No employee received emoluments of more than £60,000
During the year the PCC employed an organist, Mr F Bowler who was also employed as caretaker, and Mrs D Bowler as cleaner (both part-time)
Mr F Bowler is a member of the PCC

The PCC also hires a 'Parish Administrator' (on a self-employed basis).
Katy Privilege undertook this position from January to December

There are no other staff costs relating to the trustees (key management personnel).

Shepherds Trust

The PCC acts as custodian to the Shepherds and Whitehead Trusts on behalf of the Shepherds Trust Trustees.
The Trustees distributed 2025'Christmas gifts' £155, inclusive of associated costs for postage.

Other giving (PCC acted as agent) during 2025 totalled	4,146
Church of England's Children's Society	621
RNLI	225
Marie Curie	336
NSPCC	286
Christian Aid crisis appeal for Middle East	286
Christain Aid	272
Royal British Legion	239
Great North Ambluence	401
Other Donations less than £200	1,480

Grants

The Church received grants totalling	10,297
'Listed Places of Worship' - (VAT repayment)	500
National Churches Trust	8,797
Bubble Church	1,000

Pillar Box donations

Restricted - Organ and 'sleeping child garden' collection boxes
Unrestricted - Wooden box mounted on the stone pillar.

Sales

Principally monies from the 'merchandise box' mounted within the stone pillar.

Parochial Church Council of St Bees Priory

Note 7 Payment Analysis Detail

For the year ending 31 December 2025

Priory Utilities		Priory	NCH	OCH
Gas	7,681	3,724	1,862	2,095
Electric	3,491	2,511	980	-
Phone line	519		519	-
Water	878	578	300	-
Totals	12,568	6,813	3,660	2,095

New College Hall expenses		4,612
	Maint. & Repair	2,534
	Cleaning	2,078
Music and Choir		1,305
RSCM Annual subscription		178
Conductor Fees		420
Piano Tuning		55
Music & Expenses		652
Miscellaneous Expenses		1,635
Batteries for Defibulator		209
Welcome signage		316
Mulled wine		72
Leaving present		50
Cost of Calendars		133
Booksmarks for priory		302
Domain Costs		25
Room Hire Egremont		120
Posters for Church		88
Coast to Coast Stamp		60
Prayer Cards		67
Other		194
Giving and Donations:		1,500
PCC - Christmas donations:		
Time for Change		500
SHELTER UK		500
Disasters Emergency Committee		500

Parochial Church Council of St Bees Priory

Note 8 Prior Year Restatement

For the year ending 31 December 2025

		2024 Total £ Reported		2024 Total £ Restated
Receipts				
Voluntary receipts:				
Planned giving		44,299		44,299
Collections at services		8,727		8,727
Donations		11,422		11,422
All other giving/voluntary receipts		15,025		15,025
Gift Aid recovered		13,097		13,097
		92,569		92,569
Activities for generating funds		17,151		17,151
Investment Income				
TSB Bank Interest (Business Savings Account)		136		136
Interest on CCLA Deposit Account	1		2,328	2,328
Interest from Endowment (CDBF - CCLA Deposit Account)		26,821		26,821
Dividends from Listed Investments (CCLA)		4,927		4,927
		31,884	2,328	34,212
Church Activities		8,796		8,796
Total Receipts		**150,400**	**2,328**	**152,728**
Total Payments		**175,232**	**-**	**175,232**
Excess of receipts over payments		(24,832)	2,328	(22,505)
Cash at bank and in hand at 1st January	2	80,379	16,044	96,423
Transfers (net) TSB - CCLA Deposit Account		(35,000)	35,000	
Transfers from TSB to CCLA Investment Account		(4,300)		(4,300)
Pass Through funds (net)		370		370
Cash at bank and in hand at 31st December	2	16,617	53,371	69,989

1 Investment income restated to include interest from CCLA deposit account

2 Cash as the opening and closing of the year is restated to include cash held at CCLA