

THE PARISH OF ST THOMAS, MELLOR



ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2020

**The Parochial Church Council of the
Ecclesiastical Parish of Mellor**

REGISTERED CHARITY NUMBER 1130414



**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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Administrative Information

PRINCIPAL OFFICE	Mellor Parish Centre, Church Road, Mellor SK6 5LX
COUNCIL MEMBERS	
<u>Ex-officio members:</u>	
Incumbent	The Revd Tracy Ward
Readers:	David Shercliff (from October 2019) Peter Harrison (Emeritus)
Churchwardens:	David Cunningham (until January 2020) Andrew Sanders (until 12 October 2020) Rachel Howling (from 12 October 2020) Chris Mann (from 12 October 2020)
Representatives on the Diocesan Synod:	Mary Heijbroek
Representatives on the Deanery Synod:	Judith Shiel (Ex-officio, Lay Chair) Mary Heijbroek Ann Hearle (until October 2020) Julia Mann (from 12 October 2020)
<u>Elected PCC members:</u>	Peter Forbes (Hon. Secretary, until 12 October 2020) Helen Kennedy (until 12 October 2020) Richard Elliott Karen Greenough (Hon. Treasurer) William Heijbroek Kathryn Maxwell Gwenn Perks (until October 2020) Julie Elliott (Hon. Secretary, from 12 October 2020) Ian Dayes (from 12 October 2020) Clare Jackson (from 12 October 2020) Emma Wilson (from 12 October 2020)
BANKERS	NatWest, Hazel Grove (B) Branch, 180 London Road, Hazel Grove, Stockport, SK7 4DH.
ARCHITECT	Randfield Associates: Forge Bank Studio, 1A Longhurst Lane, Marple Bridge, Stockport, SK6 5AE
INDEPENDENT EXAMINER	Katherine Scott, BA (Hons) FCA 1, Landseer Drive, Marple Bridge, Stockport, SK6 5BL

Trustees' Annual Report and Accounts for the Parochial Church Council of St Thomas' Church, Mellor, for the year ending 31 December 2020

Principal Aims and Purposes

St.Thomas' Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Tracy Ward, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church Centre complex of St Thomas' Church in Mellor and Marple Bridge.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Thomas. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Objectives and Activities

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St. Thomas and the Parish Centre.

Achievements and Performance

Personnel

The year 2020 has been a difficult year due to the devastating effects of Covid-19. After the pandemic was declared in March 2020, subsequent government restrictions limited social gatherings and Revd Tracy Ward was advised to shield for large parts of the year. Therefore, most of our services during the week and on Sundays were held online.

Our choir has not been able to meet to sing now for almost a year. Dr Tom Howling, our Director of Music has worked hard to keep all ages of the choir together through weekly Zoom meetings and social events.

Where possible, the PCC has made use of the government Job Retention Scheme (furlough). Our part-time caretaker has been furloughed and our part time Parish Office Administrator has been working from home since March 2020 with, later in the year, a reduction in hours compensated by the Job Retention Scheme. The Parish Centre has remained closed for most of the year following Government restrictions.

We are grateful for the support received to help continue an online presence within the local community from Mr Christopher Mann and Mr Dave Shercliff our licensed Reader.

We also give thanks to the volunteers who come up daily to clean the church to keep it a safe space for people for private prayer; all those who have given their time to help maintain our church building and grounds, and to those who have continued the production of our Outlook Parish Magazine in difficult circumstances.

In July 2020 we said goodbye to our ordinand, Jane Crook, as she moved onto another training placement.

Deanery Synod

Three members of the electoral roll sit on the Deanery Synod and are ex-officio members of the PCC. This provides the parish with an important link between the parish and the wider structures of the church. All Deanery Synod meetings during 2020 took place via Zoom.

Churches together in Marple area

St Thomas', Mellor continues as an active member of Churches Together in Marple. During 2020 all meetings and services together were held via Zoom. Our choir contributed recorded music and members of the congregation were involved in planning the Zoom services. We have continued throughout 2020 to share our resources ecumenically with local churches.

Our churches were unable to participate in a Good Friday pilgrimage walk to the cross on Cobden Edge and the Easter morning ecumenical Dawn Service due to Covid-19 restrictions.

Worship and Prayer

All of our services from the end of March to the end of the year have been available for access online. Huge thanks go out to Mr Christopher Mann and Mr Dave Shercliff for helping us all to engage with the technology involved to start offering Worship and Prayer online.

It is important, as a community, that we try to reach as many people as possible in their homes and to support people through daily prayer and also regular Sunday worship.

Since March 2020 we have been offering Monday to Friday Morning Prayer at 10.00am and also Compline at 7.00pm on our YouTube channel - 'Worship from St Thomas'. People have fed back to us how much they have appreciated a regular time for prayer and have over the year, built it into their daily routines. We have also encouraged and supported different people to lead Morning Prayer and/or Compline and have over the year built up a diverse and dedicated team of people.

During the year we have offered an All Souls' service online as well as all our Christmas Services. Many thanks to all volunteers who gave their time and energy in making the church such a beautiful place for people to come into and enjoy over the Christmas season.

Over the last year, we have been learning how to use Zoom creatively to help us worship together on as a community. On Sunday mornings. Many of us have learned new skills and people have enjoyed being able to see friends and family online to worship and also chat together before and after the service. We have also been blessed with being able to welcome new faces to join our worship services from around the parish and also nationally and internationally. It has been a pleasure to welcome new guest preachers and also speakers from Sierra Leone and Hong Kong.

We are aware that there are people who are not able to access technology; or they have said that worshipping online is not something they enjoy. We have been keeping in regular contact with people we know have not been accessing services online via phone calls and cards. Our prayer team have been producing seasonal prayer resources which have been delivered to people around the parish and also Mellor Nook Care home.

When restrictions were lifted in July, church was open for private prayer on Wednesdays and Sundays. Since December our church has remained open seven days a week from 9.30am to 6.00pm for quiet prayer and reflection. Seasonal prayer resources have been available for people to take away to use at home. People have left messages of thanks that they are able to go into church and spend time in prayer. Many thanks to the team of volunteers who have made the church so beautiful for Easter, Harvest Festival, Remembrance and Christmas.

Unfortunately, we have been able to hold just three baptism services in 2020. However, adhering to the Covid-19 restrictions at the time, we were able to hold a beautiful wedding service on the 4 July 2020. A total of thirteen funeral services were held in church, ten services held at the crematorium and five services for burial of ashes. Our thanks go to colleagues who have been available to lead funeral services and burial of ashes services throughout 2020 whilst Rev'd Tracy has been shielding. Many thanks to the Bereavement team who have been keeping in touch with families after the funeral service via phone calls and sending out cards.

Our Toddler Group and Praise and Play activities stopped in March 2020 due to the Government restrictions. Bible Bedtime Stories online was started in March 2020 to help engage in a fun way with young families and baptism families. Though the numbers have remained small the families who attend each Sunday evening have said they enjoy the sessions which last about 20 minutes.

Many thanks to Guy and Anthea Nicholls editors of our Outlook Parish Magazine which has continued to be produced throughout the year. Thank you to the team of people who produce the booklet and who have safely distributed it around the parish. Many people who are unable to leave their homes for whatever reason have greatly appreciated receiving the magazine, seeing a friendly face and keeping in touch with the life of the church.

Pastoral Support

Due to being unable to visit people in their homes, Revd Tracy, Mrs Lesley Fitcher, our Pastoral Team Coordinator, along with a small pastoral team have been phoning people to keep in touch with those most vulnerable. Prayer packs have been delivered to people who are unable to access online services and/or unable to leave their homes.

At Christmas time our baptism families received a Christmas story book and a Christmas card and on Valentine's Day our wedding couples received a card from St Thomas' Church to let them know that they were all in our thoughts and prayers.

Charitable Fundraising

People have continued to support our nominated charities by planned regular giving to our restricted charity fund. Lunches were held at the beginning of Lent in aid of Wellspring, which supports vulnerable families in Stockport. Due to the Covid-19 restrictions imposed from March 2020, other charity fundraising events were unable to be held. However, Harvest gifts of tins and other non-perishable foods were donated to Wellspring and during Advent people donated toys to help support the work of Wood Street Mission in Manchester.

Health and Safety

The Health and Safety Officer, together with a churchwarden, undertakes an annual inspection of the church, churchyard and Parish Centre. Ian Dayes is our Health and Safety Officer and reports regularly to the PCC

Safeguarding Children and Vulnerable Adults

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). Kathryn Maxwell is the Parish Safeguarding Officer (PSO) and has attended a Diocesan training course on good safeguarding procedure and practice. The PSO is a member of the PCC and reports to the PCC at each meeting. A report on systems and procedures is given to the PCC annually. This includes ensuring that any organisation or group that uses our premises has in place proper policies and procedures.

Financial Overview

The financial position of the PCC is set out in the financial report.

The PCC works to Financial Regulations which set out arrangements for the approval of expenditure and reporting arrangements. The systems of internal control, reviewed this year and set out in the Regulations, are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Overall, the statement of financial activities shows total funds held £389,300, a loss of £45,834 from the previous year. Before transfers, the statements show an overall loss of £38,189 on unrestricted funds, which includes £26,012 on the general fund and £12,187 on the Parish Centre designated fund. A transfer was made from the Friends of Mellor Parish Centre to Parish Centre designated fund to meet the deficit of £12,187 and a transfer of £3,339 from the Jean Baines Fund to the general fund reduced the deficit on the unrestricted funds to £22,672 leaving £18,238 in unrestricted reserves, £1,000 of which remains in the Jean Baines Fund to complete the work on the porch.

A final distribution of £983 for general purposes was received from the estate of the late Mrs Jean Baines. A legacy of £500 was received from the estate of the late Yvonne Attwood.

Fundraising opportunities were limited by the restrictions. Several people, including many members of the Women's Evening Fellowship, donated generously to the church in lieu of the annual Church Fête, which had to be cancelled for the first time since the Second World War. These donations raised over £3,000 including tax reclaimed through Gift Aid.

A total of £7,892 was received in grants: £4,292 from the Job Retention Scheme (furlough), £1,000 for work to the East window in church; £600 from the John Pilling Trust to sponsor our Organ Scholar, and £2,000 from the Diocese of Chester as a contribution to help with the new challenges. The PCC used this grant to further work on online services and installing Wi-Fi in church.

As the church was unable to be open for services for most of the year, income from plate collections has been much reduced. However, donations of £555 were received via the card reader which was installed in church

in November 2019. There was little change in income from planned giving. All those who usually participated in the envelope giving scheme either changed to regular standing order or gave regularly by cheque.

The Parish Share increased by 2.5% to £93,386; insurance by 2% and all staff received a pay increase of 0.5%, in line with CPI. Overall, income for general purposes was slightly less than the amount due in Parish Share, which was paid in full. Running costs of the church and Parish Centre were reduced as both buildings were closed for much of the year. Staff costs were reduced with the help from the Job Retention Scheme.

Reserves Policy and Financial Position

It is the policy of the PCC to invest funds in ethical sources and to minimise investment risk. Accordingly, surplus funds are invested with the CBF Church of England Funds based in London.

It is our policy to maintain a level of unrestricted reserves at least equivalent to three months, and ideally six months, of unrestricted expenditure. These parameters indicate a planned level of unrestricted reserves of between £35,500 and £71,000 based on 2020. The actual level of unrestricted reserves at the end of 2020 was £18,238 which is comprised of General Fund: £17,238 and Jean Baines Fund (designated) £1,000.

We hold restricted funds of £31,055 attributable to the Parish Centre. We also hold reserves of £200,727 being the depreciated cost of the work on the Parish Centre and, therefore, not immediately available for use. The value of shares held in the Moor End Sunday School Fund and the Churchyard Fund increased by 6.8% increasing the value of the shares in these funds by £5,694 and £1,115 respectively. At 31 December 2020 the total funds, including sums held by other church groups in connection with their own activities, is £389,300.

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. The Parochial Church Council forms the Board of Trustees of St Thomas' Church, Mellor and is responsible for the overall governance of the charity including the approval of any expenditure. The churchwardens, who are also trustees, have the legal ownership of all the moveable furniture and ornaments of the church. The Parochial Church Council is part of the Chadkirk Deanery in the Diocese of Chester and the Province of York.

The PCC is a Registered Charity, number 1130414. The elected trustees are appointed by the Annual Parochial Church Meeting (the APCM) to which all persons on the Electoral Roll are invited and are entitled to vote. The APCM also appoints representatives on Deanery Synod for 3 years; they also serve on the PCC as trustees. Deanery Synod appoints representatives on Diocesan Synod, who also serve on the PCC as trustees. An Annual Meeting to elect churchwardens is also held and the two churchwardens elected; the vicar and lay readers also serve on the PCC as trustees.

Churchwardens are elected annually and other trustees are normally appointed for three years except when filling vacancies for part-expired terms. Trustees can be re-elected for a second three-year term but may not serve more than two consecutive three-year terms. Up to two trustees may be co-opted for the period to the next Annual Parochial Church Meeting, or for part of that period.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. All new trustees are inducted into the work of the Parochial Church Council by existing members.

During the year 2020 the PCC met on eight occasions: two meetings in person and six meetings via Zoom.

Statement of Trustees' Responsibilities and Governance

The trustees are responsible for their Annual Report and the preparation of the financial statements in accordance with applicable law and generally accepted Accounting Practice. In preparing these financial statements the trustees should follow best practice and:

- Select the most suitable accounting policies and apply them consistently;
- Make judgements and estimates which are reasonable and prudent;
- Follow applicable accounting standards and the Charities SORP, disclosing and explaining any material departures in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which are such as to disclose, with reasonable accuracy, the financial position of the charity at any time and enable them as trustees to ensure that the financial statements comply with charity law. The trustees are also responsible for safeguarding the charity's assets and ensuring their proper application in accordance with Charity Law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

This Annual Report was approved by the PCC on 26 April 2021 and signed on its behalf by the Rev'd Tracy Ward.

The Revd Tracy Ward
Vicar of St Thomas' Church, Mellor and Chair of Mellor PCC

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

I report on the accounts for the year ended 31 December 2020 set out on pages 11-20.

Respective responsibilities of 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 this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- (1) 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

Katherine Scott BA (Hons) FCA
1 Landseer Drive
Marple Bridge
Stockport
Cheshire
SK6 5BL

Date:

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	2(a)	73,545	457	7,684	81,687	103,836
Other trading activities	2(b)	10,919	80	4,692	15,691	43,864
Investments	2(c)	90	10	3,228	3,330	3,581
Income from charitable activities	2(d)	5,801	6,627	3,802	16,230	44,594
Other income	2(e)	2,832	3,460	1,600	7,892	1,450
Total income		93,188	10,636	21,008	124,833	197,327
Expenditure on:						
Raising funds	3(a)	33	9,673	1,215	10,922	19,685
Expenditure on charitable activities	3(b)	119,147	411	27,436	146,995	161,753
Other expenditure	3(c)	20	12,728	—	12,749	12,827
Total expenditure		119,201	22,813	28,652	170,667	194,267
Net income / (expenditure) resources before transfer		(26,012)	(12,177)	(7644)	(45,834)	3,060
Transfers 6						
Gross transfers between funds - in		3,339	12,187	—	15,527	9,259
Gross transfers between funds - out		—	(3,339)	(12,187)	(15,527)	(9,259)
Gains / losses on investment assets		—	—	6,810	6,810	15,793
Gains on revaluation, fixed assets, charity's own use		—	—	—	—	163
Net movement in funds		(22,672)	(3,329)	(13,022)	(39,024)	19,016
Total funds brought forward		39,910	4,329	384,084	428,324	409,307
Total funds carried forward		17,238	1,000	371,062	389,300	428,324
Represented by 7						
Unrestricted						
General fund		17,238	—	—	17,238	39,910
Designated						
Jean Baines Fund		—	1,000	—	1,000	4,329
Restricted						
Church Building		—	—	14,445	14,445	17,011
Churchyard		—	—	22,215	22,215	20,527
Friends of Mellor Parish Centre		—	—	31,055	31,055	41,107
Mellor Choir Fund		—	—	2,651	2,651	4,661
Women's Evening Fellowship		—	—	1,767	1,767	1,873
Mellor Flower Group		—	—	411	411	406
Mellor Rose Queen		—	—	2,678	2,678	1,579
Mellor Toddler Group		—	—	514	514	479
Moor End Sunday School Fund		—	—	92,403	92,403	85,827
Organ Fund		—	—	1,107	1,107	1,504
Organ Scholar Fund		—	—	50	50	—
Parish Centre Building		—	—	200,727	200,727	208,087
Tea and Friendship		—	—	1,036	1,036	1,018

THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR

BALANCE SHEET
AT 31 DECEMBER 2020

Class and code	Notes	Description	This year	Last year
Fixed assets				
6431	4	Parish Centre	200,727	208,087
		Total Fixed assets	200,727	208,087
Current assets				
6501		Nat West Current Account	11,720	9,380
6502		Nat West Fees Account	966	786
6503		Nat West Lettings Account	479	710
6504		Mellor Choir Account	2,516	4,380
6505		Friends of Mellor Parish Centre	1,067	1,512
6507		Mellor Toddler Group	—	396
6508		Mellor Church Women's Evening Fellowship	1,688	1,802
6509		NatWest Charity Fund	—	—
6510		CCLA (CBF) deposit account	55,283	94,447
6513		Tea and Friendship	1,036	1,018
6514		Mellor Flower Group	249	219
6515		Moor End Sunday School Fund Deposit	3,511	3,016
6516		Moor End Trust Income Shares	88,505	82,810
6526		Churchyard Income Shares	17,332	16,217
6590		Cash in hand	496	781
Z05		Accounts Receivable	4,774	4,323
		Total Current assets	189,625	221,804
Liabilities				
6699		Agency collections	440	162
Z04		Accounts Payable	612	1,405
		Total Liabilities	1,052	1,567
		Net Asset surplus(deficit)	389,300	428,324
Reserves				
		Excess / (deficit) to date	(45,834)	3,060
Z01		Starting balances	428,324	409,307
Z02		Other gains/(losses)	6,810	15,793
Z03		Gains/(losses) own use	—	163
		Total Reserves	389,300	428,324
		Represented by funds		
		Unrestricted	17,238	39,910
		Designated	1,000	4,329
		Restricted	371,062	384,084
		Endowment	—	—
		Total	389,300	428,324

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions, prepared under FRS 102 (2015) as the applicable Accounting Standards and the 2015 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Incoming resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognised when rental is due.

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments on 31 December.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Activities directly relating to the work of the church

The diocesan parish share is accounted for when due. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Consecrated property and moveable Church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over fifty years) on a straight line basis. The 2009 improvements to the car park are being depreciated over their anticipated useful economic life of ten years.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of moveable church furnishings acquired before 1 July 2000 is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over four years. Individual items of £1,000 or less are written off when the asset is acquired.

Investments

Investments are included at cost or market value at 31 December.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectable.

Short term deposits include cash held on deposit with the CBF Church of England Funds or at the bank.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted 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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

2. ANALYSIS OF INCOME

	Unrestricted	Designated	Restricted	This year	Last year
Donations and legacies					
Regular Giving	48,023	—	—	48,023	45,202
Envelopes	847	—	—	847	3,694
Plate collections	676	—	—	676	5,244
Tax recoverable on Gift Aid	13,540	62	1,551	15,154	16,524
Collections at weddings/funerals/baptism	360	—	—	360	1,618
Donations individuals	8,446	395	1,600	10,441	10,407
Patrons' Scheme	—	—	2,120	2,120	2,120
Donations Charity Fund	—	—	1,835	1,835	2,005
Donations Organ Recitals	—	—	—	—	1,896
Donations organisations	—	—	30	30	400
Church box	168	—	—	168	619
Legacies	1,483	—	—	1,483	12,920
Subscriptions/donations	—	—	548	548	1,184
Total	73,545	457	7,684	81,687	103,836
Other trading activities					
Fund-raising	536	—	—	536	2,604
Fête	2,550	—	—	2,550	13,991
Magazine - sales	2,823	—	—	2,823	2,962
Magazine - advertising	4,979	—	—	4,979	5,995
Publications - income from sales	30	—	—	30	137
Parish Centre - fund raising	—	80	—	80	425
Fundraising - events	—	—	3,593	3,593	13,859
Mellor Rose Queen - Fundraising	—	—	1,098	1,098	3,858
Total	10,919	80	4,692	15,691	43,834
Investments					
Investment income - dividends	—	—	2,964	2,964	2,878
Bank and building society interest	90	10	264	365	703
Total	90	10	3,228	3,330	3,581
Income from charitable activities					
Income from Parish Office activities	120	—	—	120	572
Fees for weddings/funerals/burials	5,681	—	—	5,681	7,883
Income from choir activities	—	—	3,802	3,802	16,995
Parish Centre - regular letting income	—	5,571	—	5,571	13,132
Parish Centre- occasional letting income	—	668	—	668	3,352
Parish Centre - wedding letting income	—	—	—	—	2,250
Parish Centre- conference letting income	—	388	—	388	407
Total	5,801	6,627	3,802	16,230	44,594
Other income					
HMRC JRS Grant	832	3,460	—	4,292	—
Recurring grants	—	—	600	600	—
Non-recurring one-off grants	2,000	—	1000	3,000	—
Children - Edale	—	—	—	—	1,450
Total	2,832	3,460	1,600	7,892	1,450
INCOME TOTAL	93,188	10,636	21,008	124,833	197,297

3. ANALYSIS OF EXPENDITURE

	Unrestricted	Designated	Restricted	This year	Last year
(a) Raising funds					
Fundraising expenses	—	—	1,220	1,220	4,594
Publications	33	—	—	33	98
Fête expenses	—	—	—	—	3,455
FoMPC Fundraising costs	—	—	(5)	(5)	2,205
Parish Centre - oil	—	1,143	—	1,143	2,245
Parish Centre - electricity	—	1,396	—	1,396	1,172
Parish Centre - insurance	—	2,295	—	2,295	2,481
Parish Centre - maintenance	—	4,655	—	4,655	3,230
Parish Centre - water	—	183	—	183	202
Total	33	9,673	1,215	10,922	19,685
(b) Expenditure on charitable activities					
Church - water	41	—	—	41	56
Church - oil	575	—	—	575	1,164
Church - electric	499	—	—	499	407
Church - heating maintenance	321	—	—	321	830
Church - electrical maintenance	—	—	—	—	290
Church - other maintenance	468	—	7,483	7,952	4,118
Church - waste removal	520	—	—	520	1,542
Church - churchyard maintenance	—	—	33	33	90
Church - fire safety	144	—	—	144	236
Church - cleaning costs	69	—	—	69	—
Church - window cleaning	57	—	—	57	114
Church - structural repairs	376	—	—	376	—
Church - insurance	2,286	—	—	2,286	2,170
Church - sundry fees and expenses	92	—	—	92	180
Office - Stationery	1,862	—	—	1,862	1,913
Office - Postage	215	—	—	215	63
Office - Photocopier	3,723	—	—	3,723	3,042
Office - IT	334	—	—	334	335
Office - Website	13	14	—	27	873
Office - other support goods, service	—	—	—	—	136
Office - telephone and broadband	546	—	—	546	547
Salaries	6,486	—	1,227	7,713	7,187
Giving to missionary societies	—	—	—	—	623
Giving - relief and development	—	—	1,086	1,086	—
Home mission	161	—	—	161	240
Secular charities	—	—	1,086	1,086	1,871
Clergy routine expenses (travel etc)	509	—	—	509	673
Clergy one-off expenses (garments, books)	—	—	—	—	772
Vicarage - Council Tax	3,303	—	—	3,303	3,215
Vicarage - Water	507	—	—	507	708
Vicarage - maintenance and other	93	—	—	93	—
Governance costs	26	—	—	26	—
Education and training - volunteers	—	—	—	—	103
Books (inc library)	—	—	77	77	33
Depreciation	—	—	7,360	7,360	7,360

(b) charitable activities (cont.)

	<u>Unrestr</u>	<u>Designated</u>	<u>Restrict</u>	<u>This year</u>	<u>Last year</u>
Children - Vestry Venturers	—	—	146	146	351
Messy Church	—	—	39	39	276
Children - Edale	(20)	—	—	(20)	1,437
Children - Children's work - other	—	—	474	474	370
Guest organist	80	—	—	80	1,105
Organ Maintenance and Repair	—	—	397	397	250
Choir Fees	162	—	178	340	638
Choir - Medals, Ribbons, Awards	—	—	72	72	162
Choir Robes	—	—	—	—	406
Choir Music	196	—	—	196	285
Sundry costs for choir/organ/bells	—	—	—	—	2,680
Choir Expenditure	—	—	5,812	5,812	13,171
Mission - goods and services	41	—	—	41	458
Mission - Christmas Cards	—	—	—	—	528
Churches Together Subs.	50	—	—	50	50
Worship - Service books and leaflets	—	—	—	—	33
Worship - Candles, wine, wafers	43	—	—	43	731
Worship - flowers, palms, etc	17	—	45	62	397
Church Music Licences	529	—	—	529	451
Worship - other expenses	1,345	—	24	1,369	—
Worship - food and drink	76	—	—	76	137
Worship - sundry fabrics	—	—	—	—	45
Payment to visiting priests	—	—	—	—	975
Parish share	93,386	—	—	93,386	91,108
Organ Scholar	—	—	550	550	—
Parish Centre - Licences	—	397	—	397	657
Grants to charity	—	—	850	850	2,171
Refreshments/expenses	—	—	495	495	1,969
Total	119,147	411	27,436	146,995	161,753

(c) Other expenditure

Bank Charges	20	—	—	20	5
Parish Centre - Electrical Maint.	—	390	—	390	335
Parish Centre - heating maintenance	—	321	—	321	239
Parish Centre - salaries	—	10,930	—	10,930	10,950
Parish Centre - cleaning	—	856	—	856	538
Parish Centre - window cleaning	—	47	—	47	190
Parish Centre- fire safety	—	—	—	—	275
Parish Centre - IT	—	75	—	75	62
Parish Centre - other support costs	—	10	—	10	82
Parish Centre - Conference expenses	—	97	—	97	147
Total	20	12,728	—	12,749	12,827
EXPENDITURE TOTAL	119,201	22,813	28,652	170,667	194,267
GRAND TOTAL	(26,012)	(12,177)	(7,644)	(45,833)	3,029

4. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
Cost			
At 1 January 2020 and 31 December 2020	<u>327,065</u>	<u>46,068</u>	<u>373,133</u>
Depreciation			
At 1 January 2020	118,978	46,068	165,046
Charge for year	<u>7,360</u>	<u>-</u>	<u>7,360</u>
At 31 December 2019	126,338	46,068	172,406
Net Book Value			
At 31 December 2020	<u>200,727</u>	<u>-</u>	<u>200,727</u>
At 31 December 2019	<u>208,087</u>	<u>-</u>	<u>208,087</u>

5. CHARTABLE GIVING 2020

5(a) Charity Fund

Four charities were chosen for support during the year 2020. The total amount raised was as follows:

	2020	2019
	£	£
General donations	1,835	2,005
Tax recoverable on Gift Aid	<u>337</u>	<u>481</u>
	2,172	2,486

These funds were distributed at the Year End as follows:

	£
Water Aid	543
Stockport Foodbank	543
Shuktara Trust	543
Educaid	<u>543</u>
	<u>2,172</u>

5(b) Grants to Charity from other restricted Funds:

Women's Evening Fellowship Grant: Supportability: £850

5(c) Special Collections

Special Collections are agency collections and do not form part of the accounts.

Lent Lunches, in aid of Wellspring, raised £111.

6. MOVEMENT IN FUNDS

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
FoMPC - Friends Of Mellor Parish Centre						
Restricted	41,107	2,130	(5)	(12,187)	—	31,055
Sub-total for FoMPC	41,107	2,130	(5)	(12,187)	—	31,055
JB Fund - Jean Baines Fund						
Designated	4,329	10	—	(3,339)	—	1,000
Sub-total for JB Fund	4,329	10	—	(3,339)	—	1,000
MFG - Mellor Flower Group						
Restricted	406	50	45	—	—	411
Sub-total for MFG	406	50	45	—	—	411
Organ - Organ Fund						
Restricted	1,504	0	397	—	—	1,107
Sub-total for Organ	1,504	0	397	—	—	1,107
OrganSch - Organ Scholar Fund						
Restricted	—	600	550	—	—	50
Sub-total for OrganSch	—	600	550	—	—	50
General - General fund						
Unrestricted	39,910	93,188	119,201	3,339	—	17,238
Sub-total for General	39,910	93,188	119,201	3,339	—	17,238
ChurchB - Church Building						
Restricted	17,011	4,916	7,483	—	—	14,445
Sub-total for ChurchB	17,011	4,916	7,483	—	—	14,445
ChurchYard - Churchyard						
Restricted	20,527	604	33	—	1,115	22,215
Sub-total for ChurchYard	20,527	604	33	—	1,115	22,215
MoorEnd - Moor End Sunday School						
Restricted	85,827	3,119	2,237	—	5,694	92,403
Sub-total for MoorEnd	85,827	3,119	2,237	—	5,694	92,403
Charity - Mellor PCC Charity Fund						
Restricted	—	2,172	2,172	—	—	—
Sub-total for Charity	—	2,172	2,172	—	—	—
ParishCen - Parish Centre						
Designated	—	10,626	22,813	12,187	—	—
Sub-total for ParishCen	—	10,626	22,813	12,187	—	—
PCBuild - Parish Centre Building						
Restricted	208,087	—	7,360	—	—	200,727
Sub-total for PCBuild	208,087	—	7,360	—	—	200,727
RoseQueen - Mellor Rose Queen						
Restricted	1,579	1,098	—	—	—	2,678
Sub-total for RoseQueen	1,579	1,098	—	—	—	2,678
Choir - Mellor Choir Fund						
Restricted	4,661	3,802	5,812	—	—	2,651
Sub-total for Choir	4,661	3,802	5,812	—	—	2,651
Toddlers - Mellor Toddler Group						
Restricted	479	298	263	—	—	514
Sub-total for Toddlers	479	298	263	—	—	514
WEF - Mellor Church Women's Evening Fellowship						
Restricted	1,873	1,964	2,070	—	—	1,767
Sub-total for WEF	1,873	1,964	2,070	—	—	1,767
TeaFriend - Tea and Friendship						
Restricted	1,018	250	232	—	—	1,036
Sub-total for TeaFriend	1,018	250	232	—	—	1,036
Grand total	428,324	124,833	170,667	—	6,810	389,300

7. FUND DETAILS

The PCC General Fund is unrestricted. Designated Funds are funds created by the PCC at its discretion.

Mellor Parish Centre and the Jean Baines Fund are designated funds.

The PCC has no endowment funds.

The restricted funds comprise:

Title of Fund	Purpose
Charity Fund	Charity Donations
Church Building Fund	Maintenance of church
Churchyard Fund	Maintenance of Churchyard
Friends of Mellor Parish Centre Fund	Maintenance and Running of Parish Centre
Jean Baines Fund	Porch improvements
Mellor Choir Fund	Furtherance of choir activities
Mellor Flower Group	Provision of floral displays
Mellor Rose Queen Fund	Nominated charity
Mellor Toddler Group	Parent and baby group activities
Moor End Sunday School Income Fund	Furtherance of education
Organ Fund	Maintenance of Organ
Organ Scholar	Grant for organ scholar
Parish Centre Building Fund	Parish Centre building
Tea and Friendship Group	Social gathering
Women's Evening Fellowship	General interest group

8. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020.

Trustees' expenses

Trustees are reimbursed for expense items incurred.

