

THE PARISH OF ST THOMAS, MELLOR



ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2021

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 2021**

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Administrative Information

PRINCIPAL OFFICE Mellor Parish Centre, Church Road, Mellor SK6 5LX

COUNCIL MEMBERS

Ex-officio members:

Incumbent The Rev'd Tracy Ward

Reader David Shercliff

Churchwardens Rachel Howling
Chris Mann

Deputy Churchwarden Julie Elliott

Representative on Mary Heijbroek

the Diocesan Synod

Representatives on Judith Shiel

the Deanery Synod Mary Heijbroek

Elected PCC Members Ben Collier (From May 2021)
Ian Dayes
Julie Elliott (Hon. Secretary)
Richard Elliott (Hon. Treasurer from October 2021)
Karen Greenough (Until May 2021)
(Hon. Treasurer until October 2021)
William Heijbroek
Clare Jackson
Kathryn Maxwell
Emma Wilson

BANKERS NatWest, Hazel Grove (B) Branch, 180, London Road,
Hazel Grove, STOCKPORT SK7 4DH

ARCHITECT Randfield Associates: Old Forge 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 2021

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 Parish 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

2021 was the second successive year that our activities were severely impacted by the Covid-19 pandemic. The Parish is located in the administrative area of Stockport MBC within Greater Manchester and as a result was subject to some of the longest lasting and most stringent restrictions in England. During the first part of the year, during which government restrictions prevented social gatherings taking place, many regular activities were seriously impacted. Regular services, both during the week and on Sundays, took place on line during this period. Once restrictions eased in late Spring and Summer it became possible to once again meet in person and services in church recommenced but it has taken time for our congregations to build up again.

During the height of the pandemic our choir was not able to meet to sing. 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 and it is gratifying to see that the choir has kept together and has been singing again to support our Sunday worship in church since the summer.

Where possible, the PCC made use of the government Job Retention Scheme (furlough). Our part-time caretaker was furloughed and our part time Parish Office Administrator worked from home during the period of restrictions and it was possible to make use of the flexible furlough scheme. .

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

We also give thanks to the volunteers who come up to clean the church to keep it a safe space for people for private prayer/services; 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.

Deanery Synod

Two 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.

Churches together in Marple area

St Thomas', Mellor continues as an active member of Churches Together in Marple. During the first half of 2021 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.

During 2021 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 Chris Mann and Ian Collyer and his team for helping us all to engage with the technology that has enabled us to live stream our 10.00am Sunday Holy Communion Service and also our monthly Choral Evensong Service.

This has been accessed by members of Mellor Nook, our local care home and also by people who are unable to come in person to the services. A dedicated team of people are working to continually improve the quality of the live streaming as we feel as a community that it is important to try to reach as many people as possible in their homes and to support people through daily prayer and also regular Sunday worship.

During the year we were able to offer an All Souls' service in church which was well attended. We were also able to hold the traditional sung Advent and Nine Lessons and Carol services during Advent. Due to the increasing numbers of our congregation and choir with Covid at Christmas time we were only able to offer a quiet said Holy Communion services on Christmas Eve, Christmas Day and Boxing Day. 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.

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.

Our church has remained open everyday for private prayer.

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.

Our Monday morning Prayer group has at last again been able to meet up and offer a quiet space to hold us all in prayer.

Also since October 2021 we have also been developing on the second Sunday evening of each month a Contemplative Evening Prayer Service which meets in the Parish Centre. Thank you to all the team involved for your ideas and creativity and offering a welcome breathing space.

It has been a pleasure to be able to once again welcome baptism families with August -October 2021 being exceptionally busy. Our thanks go to Catherine Starling who has been an invaluable support in contacting baptism families before and after baptism services.

We also had the pleasure of welcoming 7 wedding couples and their families and friends into church to celebrate their weddings. Thank you to Margaret Lowe and the weddings team for helping to make each wedding day very special for couples.

Over the last year we have been supporting over 30 families who have experienced bereavement in the last 12 months. Many thanks to Judith Shiel and Margaret Leng who are our Bereavement team and 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 but was able to restart again in September 2021. Thank you to all the members of the toddler Group team for making Toddlers such an enjoyable experience for many young children and their carers. Bible Bedtime Stories online was started in March 2020 to 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. Due to us being able to meet face to face sessions were held in the parish centre up to Christmas 2021.

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. In December 2021 we were all shocked and saddened to hear about Anthea's sudden death. We greatly appreciated all the work that she and Guy put into helping produce the Outlook magazine. We give thanks to Maggie Williams and Margaret Leng who have agreed to continue producing the Outlook magazine and we thank Chris Mann for all his help and support he has given to Maggie and Margaret. 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.

During 2021 our choir were invited to sing at Hereford Cathedral, Westminster Abbey and also St Pauls Cathedral in London. They were very well supported by family, friends and members of the congregation. They were all exceptionally enjoyable events. Many thanks to Tom Howling, John LeGrove and all the choir for bringing this all together.

In 2021 we have been exploring about what being an Inclusive Church means for us at St Thomas Church. Thank you to Dave Shercliff for leading and co-ordinating the Living in Love and Faith Course.

Pastoral Support

Many thanks to the members of our pastoral team who have been keeping in touch with people around the parish through visits and phone calls. Throughout the year 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.

Many thanks to all who attend our growing Knit and Natter group on Thursday mornings and to Catherine Starling and Maggie Williams who organise this. This is a very popular group who offer friendship and kind advice to all would be knitters. Catherine et al have been busy knitting little angels to give out to baptism families to welcome them to Mellor Church.

On the second Monday of each month we have also been able to restart our Coffee and Chat group which welcomes all people. After so long not being able to meet together it has been wonderful to see people again gathering together over coffee/tea and cake!!

Charitable Fundraising

People have continued to support our nominated charities by planned regular giving to our restricted charity fund. The charities supported in 2021 were Educaid, Stockport Food Bank, Shuktara and Water Aid. Other special collections for charities during the year were Mission to Seafarers on Sea Sunday and The Salvation Army at Christmas. At Harvest 2021 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.

Other Fundraising Activities

Our thanks go out to Ian Collyer and his team for planning monthly fundraising concerts from January 2022 which promise to be very successful and popular. The funds raised will go towards church funds.

In June 2021 we held a week long Arts and Crafts Exhibition which coincided with the Mellor Well Dressing. The weather was glorious and enjoyed by many people from around the parish and beyond. While the normal annual fete held at the end of June had to be cancelled due to Covid restrictions we were pleased to be able to be part of Mellor Open Gardens Festival in July 2021 which raised almost £6,000 for the Parish Centre. In October 2021 we held a Mini-Fete which was very well attended and very much appreciated. Many thanks to all the people involved in organising and bringing all these events together.

Visit of the Bishop of Stockport

In September 2021 the newly appointed Bishop of Stockport, Bishop Sam, came to visit Mellor Church for an afternoon where he was able to go up to the top of the bell tower and enjoy the view and was able to have a go at ringing the church bell. He spent a couple of hours chatting with members of the congregation over coffee and homemade cake in the Parish Centre

Legacies

We were very grateful to those who remembered the Church in their wills in 2021. The legacies that were received from Margaret Myatt and Joan Paynter were very much valued in what has been a particularly difficult period financially. The PCC acknowledged the particular request of Margaret Myatt for her legacy to help to support the upkeep of the church organ and agreed to transfer £15,000 to the organ fund for this purpose.

Church Building /Graveyard

Many thanks to the teams of people who help maintain our church buildings and the graveyards. The churchyard has needed extra care over the last year and thanks goes out to the graveyard maintenance team for all your help in trying to keep on top of the care of the graveyard.

Thank you to William Heijbroek and the Church fabric team for the time and effort they have given to organise the repainting of the guttering etc. and all the other often unseen jobs needed to keep the church building in good repair.

Several donations were received for the Churchyard Fund during the year, including a very generous donation of £5,000 in memory of Ann Hearle. The donation came with the wish for it to be used to improve the safety and access of the Churchyard.

Health and Safety

Ian Dayes is our Health and Safety Officer and he reports regularly to the PCC identifying any issues that require attention.

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 £447,498, an increase of £58,198 from the previous year. Before transfers, the statements show an overall surplus of £15,376 on unrestricted funds, which includes a surplus of £20,781 on the general fund and a deficit of £5,045 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 £5,045 and a transfer of £853 from the Rose Queen Fund increased the surplus of the unrestricted funds to £21,634 leaving £39,512 in unrestricted reserves, £640 of which remains in the Jean Baines Fund to complete the work on the porch.

A legacy of £1,000 was received from the estate of the late Joan Paynter and a further legacy of £45,218 was received from the estate of the late Margaret Myatt. The PCC acknowledged the wish that the funds should be used for the maintenance and upkeep of the church organ by agreeing to restrict £15,000 of this legacy to the Organ Fund.

As Covid restrictions were still in place until the early summer, plans to hold the annual Fête at the end of June were abandoned and a smaller Autumn Fête was held in early October, raising just over £3,000 for general funds. Other fundraising included the sale of postcards, jams and books when possible.

A total of £6,341 was received in grants: £4,494 from the Job Retention Scheme (furlough); £600 from the John Pilling Trust to sponsor our Organ Scholar, and a successful application to the Listed Places of Worship Scheme resulted in a payment of £1,247 which represents the VAT paid on the restoration work carried out to the East Window in 2020.

Income from all regular giving has continued to decline and income from open plate collections was much reduced as church services were restricted. However, donations via the card reader have continued to increase.

The Parish Share at band 1.45, increased by 1% to £94,320. As the deficit during 2020 had left the reserves severely depleted, the PCC agreed to pay this at the rate of 1.15 for 2021 so a total of £74,805 was paid to the diocese. All staff received a pay increase of 2.5%, in line with CPI. Staff costs were reduced with the help from the Job Retention Scheme.

Running costs of the church and Parish Centre were reduced as both buildings were closed or restricted in use for part of the year.

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 £32,402 and £68,805 based on 2021. The actual level of unrestricted reserves at the end of 2021 was £39,512, of which £38,872 is General Fund and £640 Jean Baines Fund (designated).

We hold restricted funds of £34,786 attributable to the Parish Centre. We also hold reserves of £193,387 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 14.3% increasing the value of the shares in these funds by £12,661 and £2,479 respectively. At 31 December 2021 the total funds, including sums held by other church groups in connection with their own activities, is £447,498

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 2021 the PCC met on ten occasions. Due to the pandemic restrictions and the prevalence of Covid infections in the local area, all meetings took place 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 25 April 2022 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 2021 set out on pages 13-22.

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 YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	2a	105,035	810	36,860	142,706	81,687
Other trading activities	b	12,480	190	3,914	16,584	15,691
Investments	c	9	—	3,098	3,107	3,330
Income from charitable activities	d	10,224	10,393	27,540	48,158	16,230
Other income	e	2,567	3,277	2,138	7,982	7,892
Total income		130,317	14,670	73,552	218,540	124,833
Expenditure on:						
Raising funds	3a	376	6,444	1,852	8,673	10,922
Expenditure on charitable activities	b	109,095	784	44,017	153,897	146,995
Other expenditure	c	63	12,847	0	12,912	12,749
Total expenditure		109,536	20,075	45,871	175,482	170,667
Gains / losses on investment assets		—	—	15,140	15,140	6,809
Net income / (expenditure) resources before transfer		20,781	(5,405)	42,821	58,197	(39,024)
Transfers						
Gross transfers between funds - in		853	5,045	—	5,898	15,527
Gross transfers between funds - out		—	—	(5,898)	(5,898)	(15,527)
Other recognised gains / losses						
Net movement in funds		21,634	(360)	36,923	58,197	(39,024)
Total funds brought forward		17,238	1,000	371,062	389,300	428,324
Total funds carried forward		38,872	640	407,985	447,498	389,300
Represented by	6					
Unrestricted						
General fund		38,872	—	—	38,872	17,238
Designated						
Jean Baines Fund		—	640	—	640	1,000
Restricted						
Church Building		—	—	19,212	19,212	14,444
Churchyard		—	—	32,440	32,440	22,214
Friends Of Mellor Parish Centre		—	—	34,786	34,786	31,054
Mellor Choir Fund		—	—	2,767	2,767	2,651
Mellor Church Women's Evening Fellowship		—	—	1,997	1,997	1,767
Mellor Flower Group		—	—	346	346	411
Mellor Rose Queen		—	—	790	790	2,678
Mellor Toddler Group		—	—	477	477	514
Moor End Sunday School Fund		—	—	104,603	104,603	92,403
Organ Fund		—	—	16,109	16,109	1,107
Organ Scholar Fund		—	—	50	50	50
Parish Centre Building		—	—	193,367	193,367	200,727
Tea and Friendship		—	—	1,036	1,036	1,036

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MELLOR

Balance sheet at 31 December 2021

Class and code	Note	Description	This year	Last year
Fixed assets				
6431	4	Parish Centre	193,367	200,727
		Total Fixed assets	193,367	200,727
Current assets				
6501		Nat West Current Account	7,065	11,720
6502		Nat West Fees Account	1,891	966
6503		Nat West Lettings Account	1,043	478
6504		Mellor Choir Account	2,687	2,515
6505		Friends of Mellor Parish Centre	528	1,067
6508		Mellor Church Women's Evening Fellowship	1,967	1,688
6509		NatWest Charity Fund	62	—
6510		CCLA (CBF) deposit account	110,821	55,283
6513		Tea and Friendship	1,036	1,036
6514		Mellor Flower Group	—	249
6515		Moor End Sunday School Fund Deposit	4,080	3,511
6516		Moor End Trust Income Shares	101,166	88,505
6526		Churchyard Income Shares	19,811	17,332
6590		Cash in hand	834	496
Z05		Accounts Receivable	3,173	4,774
		Total Current assets	256,171	189,624
Liabilities				
6699		Agency collections	1,496	440
Z04		Accounts Payable	544	611
		Total Liabilities	2,040	1,051
		Net Asset surplus(deficit)	447,498	389,300
Reserves				
		Excess / (deficit) to date	43,057	(50,713)
Z01		Starting balances	389,300	433,204
Z02		Other gains/(losses)	15,140	6,809
Z03		Gains/(losses) own use	—	—
		Total Reserves	447,498	389,300
		Represented by funds		
		Unrestricted	38,872	17,238
		Designated	640	1,000
		Restricted	407,985	371,062
		Total	447,498	389,300

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

				Total	
	Unrestricted	Designated	Restricted	This year	Last year
a. Donations and legacies					
Regular Giving	48,076	75	—	48,151	48,023
Envelopes	—	—	—	—	847
Plate collections	1,505	—	—	1,505	676
Tax recoverable on Gift Aid	13,485	110	2,887	16,483	15,154
Collections at weddings/funerals/baptism	539	—	—	539	360
Donations individuals	9,763	95	7,050	16,908	10,441
Patrons Scheme	—	—	2,220	2,220	2,120
Donations Charity Fund	—	—	2,113	2,113	1,835
Donations organisations	20	530	5,930	6,480	30
Church box	427	—	—	427	168
Legacies	31,218	—	15,000	46,218	1,483
Subscriptions	—	—	1,660	1,660	548
Total	105,035	810	36,860	142,706	81,687
b. Other trading activities					
Fund-raising	1,154	—	151	1,305	536
Fete	3,132	—	—	3,132	2,550
Magazine - sales	2,941	—	—	2,941	2,823
Magazine - advertising	5,110	—	—	5,110	4,979
Publications - income from sales	25	—	—	25	30
Parish Centre - fund raising	—	190	—	190	80
Fundraising - events	116	—	2,642	2,759	3,593
Mellor Rose Queen - Fundraising	—	—	1,120	1,120	1,098
Total	12,480	190	3,914	16,584	15,691
c. Investments					
Investment income - dividends	—	—	3,070	3,070	2,964
Bank and building society interest	9	—	27	37	365
Total	9	—	3,098	3,107	3,330
d. Income from charitable activities					
Income from Parish Office activities	224	—	—	224	120
Fees for weddings/funerals/burials	10,000	—	—	10,000	5,681
Income from choir activities	—	—	27,540	27,540	3,802
Parish Centre - regular letting income	—	7,227	—	7,227	5,571
Parish Centre- occasional letting income	—	2,375	—	2,375	668
Parish Centre - wedding letting income	—	750	—	750	—
Parish Centre- conference letting income	—	40	—	40	388
Total	10,224	10,393	27,540	48,158	16,230
e. Other income					
HMRC JRS Grant	1,217	3,277	—	4,494	4,292
Recurring grants	—	—	600	600	600
Non-recurring one-off grants	—	—	1,247	1,247	2,500
Children - Edale trip	1,350	—	—	1,350	—
Children's Work	—	—	291	291	—
Total	2,567	3,277	2,138	7,982	7,392
INCOME TOTAL	130,317	14,670	73,552	218,540	124,333

3. ANALYSIS OF EXPENDITURE

				Total	
	Unrestricted	Designated	Restricted	This year	Last year
a. Raising funds					
Fundraising expenses	242	—	1,852	2,095	1,220
Publications	19	—	—	19	33
Fete expenses	114	—	—	114	—
Parish Centre - oil	—	727	—	727	1,143
Parish Centre - electricity	—	1,495	—	1,495	1,396
Parish Centre - insurance	—	2,322	—	2,322	2,295
Parish Centre - maintenance	—	1,809	—	1,809	4,655
Parish Centre - water	—	89	—	89	183
Total	376	6,444	1,852	8,673	10,927
b. Expenditure on charitable activities					
Church - water	124	—	—	124	41
Church - oil	866	—	—	866	575
Church - electric	574	—	—	574	499
Church - heating maintenance	239	—	—	239	321
Church - other maintenance	8,801	360	—	9,161	7,952
Church - waste removal	288	—	—	288	520
Church - churchyard maintenance	—	—	359	359	33
Church - fire safety	66	—	—	66	144
Church - cleaning costs	—	—	—	—	69
Church - window cleaning	60	—	—	60	57
Church - structural repairs	—	—	—	—	376
Church - insurance	2,312	—	—	2,312	2,286
Church - sundry fees and expenses	85	—	—	85	92
Office - Stationery	843	—	—	843	1,862
Office - Postage	378	—	—	378	215
Office - Photocopier	3,536	—	—	3,536	3,723
Office - IT	499	12	—	512	334
Office - Website	14	14	—	28	27
Office - other support goods and service	79	—	—	79	—
Office - telephone and broadband	510	—	—	510	546
Salaries	6,483	—	1,140	7,623	7,713
Giving - relief and development agencies	100	—	—	100	1,086
Home mission	111	—	277	388	161
Secular charities	—	—	4,567	4,567	1,086
Clergy routine expenses (travel etc)	401	—	—	401	509
Clergy one-off expenses (garments, books	13	—	—	13	—
Vicarage - Council Tax	3,420	—	—	3,420	3,303
Vicarage - Water	503	—	—	503	507
Vicarage - maintenance and other	167	—	—	167	93
Governance costs	122	—	—	122	26
Books (inc library)	46	—	34	80	77
Depreciation	—	—	7,360	7,360	7,360
Children - Vestry Venturers	—	—	184	184	146
Messy Church	—	—	—	—	39
Children - Edale	1,298	—	—	1,298	(20)
Children - Children's work - other	—	—	130	130	474
Guest organist	130	—	—	130	80
Organ Maintenance and Repair	—	—	—	—	397
Choir Fees	57	—	—	57	340

Choir - Medals, Ribbons, Awards	—	—	77	77	72
Choir Robes	145	—	—	145	—
Choir Music	—	—	—	—	196
Choir Expenditure	—	—	29,099	29,099	5,812
Mission - events	7	—	—	7	—
Mission - goods and services	—	—	—	—	41
Churches Together and Deanery subs	46	—	—	46	50
Mission - Marriage preparation	66	—	—	66	—
Worship - Candles, wine, wafers	173	—	—	173	43
Worship - flowers, palms, etc	—	—	175	175	62
Church Music Licences	536	—	—	536	529
Worship - other expenses	242	—	11	254	1,369
Worship - food and drink	—	—	—	—	76
Worship - other consumables	155	—	—	155	—
Payment to visiting priests	696	—	—	696	—
Parish share	74,805	—	—	74,805	93,386
Magazine - production	82	—	—	82	—
Organ Scholar	—	—	600	600	550
Parish Centre - Licences	—	397	—	397	397
Total	109,095	784	44,017	153,897	145,650

c.Other expenditure

Bank Charges	63	—	0	64	20
Parish Centre - Electrical Maintenance	—	191	—	191	390
Parish Centre - heating maintenance	—	828	—	828	321
Parish Centre - salaries	—	11,005	—	11,005	10,930
Parish Centre - cleaning	—	135	—	135	856
Parish Centre - window cleaning	—	105	—	105	47
Parish Centre- fire safety	—	404	—	404	—
Parish Centre - IT	—	144	—	144	75
Parish Centre - other support costs	—	32	—	32	10
Parish Centre - Conference expenses	—	—	—	—	97
Total	63	12,847	0	12,912	12,749
EXPENDITURE TOTAL	109,536	20,075	45,871	175,482	169,326
GRAND TOTAL	20,781	(5,405)	27,681	43,057	(44,993)

4. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
Cost			
At 1 January 2021 and 31 December 2021	<u>327,065</u>	<u>46,068</u>	<u>373,133</u>
Depreciation			
At 1 January 2021	126,338	46,068	172,406
Charge for year	<u>7,360</u>	<u>-</u>	<u>7,360</u>
At 31 December 2021	133,698	46,068	179,766
Net Book Value			
At 31 December 2021	<u>193,367</u>	<u>-</u>	<u>193,367</u>
At 31 December 2020	<u>200,727</u>	<u>-</u>	<u>200,727</u>

5. CHARITABLE GIVING 2021

5(a) Charity Fund

Four charities were chosen for support during the year 2021. The total amount raised was as follows:

	2021 £	2020 £
General donations	2,113	1,835
Tax recoverable on Gift Aid	<u>462</u>	<u>337</u>
	2,575	2,172

These funds were distributed at the Year End as follows:

	£
Water Aid	626
Stockport Foodbank	626
Shuktara Trust	626
Educaid	<u>697</u>
	<u>2,575</u>

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

Mellor Rose Queen: The Chrisitie, £1992

5(c) Special Collections

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

Christmas Special Collection for the Salvation Army raised £90.

Sea Sunday collection for Mission to Seafarers raised £109.7

6. FUND MOVEMENT BY TYPE

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
FoMPC - Friends Of Mellor Parish Centre						
Restricted	31,054	8,965	188	(5,045)	—	34,786
Sub-total for FoMPC	31,054	8,965	188	(5,045)	—	34,786
JB Fund - Jean Baines Fund						
Designated	1,000	—	360	—	—	640
Sub-total for JB Fund	1,000	—	360	—	—	640
MFG - Mellor Flower Group						
Restricted	411	110	175	—	—	346
Sub-total for MFG	411	110	175	—	—	346
Organ - Organ Fund						
Restricted	1,107	15,001	—	—	—	16,109
Sub-total for Organ	1,107	15,001	—	—	—	16,109
OrganSch - Organ Scholar Fund						
Restricted	50	600	600	—	—	50
Sub-total for OrganSch	50	600	600	—	—	50
General - General fund						
Unrestricted	17,238	130,317	109,536	853	—	38,872
Sub-total for General	17,238	130,317	109,536	853	—	38,872
ChurchB - Church Building						
Restricted	14,444	4,768	—	—	—	19,212
Sub-total for ChurchB	14,444	4,768	—	—	—	19,212
ChurchYard - Churchyard						
Restricted	22,214	8,105	359	—	2,479	32,440
Sub-total for ChurchYard	22,214	8,105	359	—	2,479	32,440
MoorEnd - Moor End Sunday School						
Restricted	92,403	2,660	3,121	—	12,661	104,603
Sub-total for MoorEnd	92,403	2,660	3,121	—	12,661	104,603
Charity - Mellor PCC Charity Fund						
Restricted	—	2,575	2,575	—	—	—
Sub-total for Charity	—	2,575	2,575	—	—	—
ParishCen - Parish Centre						
Designated	—	14,670	19,715	5,045	—	—
Sub-total for ParishCen	—	14,670	19,715	5,045	—	—
PCBuild - Parish Centre Building						
Restricted	200,727	—	7,360	—	—	193,367
Sub-total for PCBuild	200,727	—	7,360	—	—	193,367
RoseQueen - Mellor Rose Queen						
Restricted	2,678	1,120	2,154	(853)	—	790
Sub-total for RoseQueen	2,678	1,120	2,154	(853)	—	790
Choir - Mellor Choir Fund						
Restricted	2,651	27,620	27,504	—	—	2,767
Sub-total for Choir	2,651	27,620	27,504	—	—	2,767
Toddlers - Mellor Toddler Group						
Restricted	514	291	328	—	—	477
Sub-total for Toddlers	514	291	328	—	—	477
WEF - Mellor Church Women's Fellowship						
Restricted	1,767	1,731	1,502	—	—	1,997
Sub-total for WEF	1,767	1,731	1,502	—	—	1,997
TeaFriend - Tea and Friendship						
Restricted	1,036	—	—	—	—	1,036
Sub-total for TeaFriend	1,036	—	—	—	—	1,036
Grand total	389,300	218,540	175,482	—	15,140	447,498

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.

