

THE PARISH OF ST THOMAS, MELLOR



ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2022

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 2022**

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Administrative Information

PRINCIPAL OFFICE	Mellor Parish Centre, Church Road, Mellor SK6 5LX
COUNCIL MEMBERS	
<u>Ex-officio members:</u>	
Incumbent	Rev. Tracy Ward – Until 31 st July 2022 Vacancy 1 st August to 31 st December 2022
Reader	David Shercliff
Churchwardens	Rachel Howling Chris Mann
Deputy Churchwarden	Judith Shiel
Representative on the Diocesan Synod	Mary Heijbroek
Representatives on the Deanery Synod	Judith Shiel Mary Heijbroek
Elected PCC Members	Ben Collier (Until May 2022) Ian Dayes Alison Dowdeswell (From May 2022) Alex Eggeman (From May 2022) Julie Elliott (Hon. Secretary) Richard Elliott (Hon. Treasurer) William Heijbroek (Until May 2022) Kate Higgins (from September 2022) David Horsfall (From May 2022) 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 2022

Principal Aims and Purposes

St.Thomas' Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, 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

2022 saw our activities returning to something more normal as we continued to recover from the effects of 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. In 2022 we have been able to meet in person again and weekly Church services returned to the pattern prior to the pandemic. Events in the Parish Centre also increased in frequency although it has taken time for both congregations and attendance at events in the Parish Centre to build up again. Thanks to a number of volunteers we have continued to transmit our Church Services live on line for those unable to attend in person and for those who choose to access them remotely. This service has been warmly welcomed by many.

In July 2022 our incumbent, Rev. Tracy Ward, left us to take up a new position as a Chaplain at Stepping Hill Hospital. We were therefore without a full time incumbent between August and the end of the year. Thanks

to the work of Churchwardens and with the support of visiting priests, regular services have been maintained throughout the vacancy.

We give thanks to the many 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 and members of the congregation attend joint services and events throughout the Marple area.

In 2022 our churches were once again able to participate in a Good Friday pilgrimage walk to the cross on Cobden Edge and St. Thomas hosted the Easter morning ecumenical Dawn Service and breakfast in the Parish Centre, attended by around 45 people.

Worship and Prayer

Many of our services have been available for access online. Huge thanks go out to Christopher 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 held an All Souls' service in church which was well attended. We also held the traditional Advent and Nine Lessons and Carol services and a crib service aimed at children and young people. Our Christmas services were very well attended. 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 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.

Thanks are due to the intercessions team for writing and delivering intercessions during our Sunday services and to Lesley Futchter for her work in coordinating this and for identifying valuable source material each week.

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 been able to meet up regularly 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. 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 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 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 active Toddler Group has continued to meet throughout the year. Thank you to Helen Kennedy for continuing the Toddlers Group and to all the members of the team for making Toddlers such an enjoyable experience for many young children and their carers.

Many thanks to Margaret Williams and Margaret Leng editors of our Outlook Parish Magazine which has been produced throughout the year. Thank you to the team of people who produce the booklet and who have distributed it around the parish. We also 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 2022 our choir were invited to sing at 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 Dr Tom Howling, John LeGrove and all the choir for bringing this all together.

In 2022 we formally applied to become members of the Inclusive Church Network. Our application was accepted and 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 which helped many members of the Church Community to explore issues of faith, relationships, marriage and sexuality.

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 our Coffee and Chat group has continued, which welcomes all people.

Charitable Fundraising and Giving

People have continued to support our nominated charities by planned regular giving to our restricted charity fund. The charities supported in 2022 were Educaid, Mission for Seafarers, UNHCR and the Haematology and Transplant Unit at Christie Hospital. Other special collections for charities during the year were Mission to Seafarers on Sea Sunday and The Salvation Army at Christmas. At Harvest 2022 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. Weekly collections from the congregation of items for the Stockport Food Bank continued through 2022. Stockport Foodbank was also supported by a reverse Advent collection in December, as was the Wood Street Mission, based in Central Manchester.

Other Fundraising Activities

Our thanks go out to Dr Ian Collyer and his team who organized monthly fundraising concerts during 2022. These were very popular events and the funds raised were a very important supplement to church funds during 2022. The funds raised went towards church funds and also supporting the choir.

The popular Mellor Well Dressing took place to coincide with the Queen's Platinum Jubilee in early June this was still in place on the fete weekend.

We were able to hold our traditional Church Fete for the first time since 2019. The fete was very popular and on the same day an evening event was held with local bands performing. Many thanks to all the people involved in organising and bringing all these events together.

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, David Horsfall and the Church fabric team for the time and effort they have given to organise the redecoration of the church porch, work to improve fire safety and all the other often unseen jobs needed to keep the church building in good repair.

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. All office holders and PCC members are required to undertake the appropriate level of safeguarding training. 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.

The PCC set a budget for the year for the general fund with an expected deficit of £11,400. At the time it was still unclear what course the pandemic would take and what affect this would have on the activities of the Church and the PCC. While it had been possible to resume regular services in Church in 2021 the new Omicron variant had caused a spike in infections at Christmas and early in 2022 locally which had impacted on the normal Christmas services. In general however 2022 marked a return towards more normal activities both in Church and in the Parish Centre. It was possible to hold the annual fete again in June and this was a financial as well as a social success with a net profit of over £10,000 raised for Church funds.

In addition a series of very popular monthly concerts were held during the year which made another valuable contribution to Church funds. Overall income was down on the previous year, mainly as the result of a large legacy having been received in 2021.

The PCC made the decision in the early part of 2022 that, in light of the overall financial position it did not feel able to return to paying the full requested level of Parish Share. The PCC kept this matter under review throughout the year. At the beginning of the year payments were made at the rate of 1.15 of a standard parish share, however in the light of the successful fete and a generally improving position the decision was taken to increase the level of parish share to 1.25 of a standard share, still below the level of 1.45 requested by the diocese from St Thomas. This meant that in 2022 a contribution to the diocese of £82,936 was made. The reductions in the level of Parish Share made over 2021 and 2022 means that, in common with many other parishes St Thomas has a debt to the diocese.

These decisions were taken to strike a balance between, on the one hand, the desire of the PCC to make as full a contribution as it can to supporting the work of the Church across the diocese while on the other, also ensuring that its long term financial position is sustainable.

Position at Year End

The statement of financial activities shows total funds held £415,074, a decrease of £35,017 from the previous year, the majority of which was accounted for by the drop in the value of investments during the year. Before transfers, the statements show an overall deficit of £9,751 on unrestricted funds, which

includes a deficit of £2,228 on the general fund and a deficit of £6,883 on the Parish Centre designated fund before transfers. A transfer was made from the Friends of Mellor Parish Centre to Parish Centre designated fund to meet the deficit of £6,883 and a transfer of £543 of total funds raised, from the Rose Queen Fund reduced the deficit of the general fund to £1,685 leaving £37,188 in unrestricted reserves,. The PCC policy on reserves is to hold between three and six months of unrestricted expenditure should be between £36,561 and £73,122 based on 2022.

Unrestricted Funds: General Fund and Designated Fund

General Fund: Income

Income from regular giving via standing order was around £3,000 lower than in 2021. Open plate collections were though over £3,000 higher than in 2021 reflecting the return to more in person attendance. Donations from individuals were lower than in 2021 Regular donations to church continue to be received through the card reader situated in church.

A legacy of £6,900 was received in January 2022.

Tax recoverable on gift aid on eligible giving represents a significant component of income and amounted to £13,007 in 2022.

As mentioned above the fete, at the end of June, raised over £13, 000 on the day with a net profit, after expenses, of over £10,000.

Income from fees was similar to 2021.

General Fund : Expenditure

The Parish Share represents the largest element of expenditure. As explained above the PCC took the decision to pay the Parish Share at a reduced level of £82,936 during 2022 compared with the diocese's requested level of £96,000. This is only the second year that we are aware of when we have not paid the share at the requested level. The Treasurer has corresponded with the diocese about the position and the PCC agreed to keep the situation under review during the year.

Running costs of the Church and the Parish Centre increased during the year as restrictions eased. As a 3 year fixed electricity tariff was agreed with the supplier prior to the recent increase in energy costs, the impact of these increases wasn't felt with respect to electricity in 2022 although heating oil saw a spike in its cost. Work was undertaken to redecorate the porch during the year and a new cess pit was installed which will result in longer term savings as maintenance costs are expected to be significantly lower.

Designated Funds

Jean Baines Fund: The remaining £640 from this fund was spent on redecorating the porch. This fund is therefore now closed.

Mellor Parish Centre: The Parish Centre's income continued to be affected by a reduction in the number of lettings due to the knock on effects of the pandemic. The Centre ended the year with a deficit of £6,883 which was met by a transfer from the Friends of Mellor Parish Centre.

Restricted Funds

The Friends of Mellor Parish Centre were able to hold a number of events once restrictions began to ease. Profit from these and income from subscriptions and gift aid amounted to £5,513. After the transfer to the Parish Centre designated fund, the fund ended the year at £33,416.

Charity Fund: The PCC at its meeting in September agreed which charities it wished to support in 2022. A number of charities were proposed for support by Church Members and the PCC agreed to support four as in previous years: Educaid, the Mission to Seafarers, the United Nations High Commissioner for Refugees (UNHCR) and the Haematology and Transplant Unit at Christies. With tax recoverable on gift aid a total of £1,849 was shared between the charities.

Defibrillator Fund and Tea and Friendship Fund: A fund was established during the year to support the purchase, installation and maintenance of a defibrillator to serve the Parish Centre and the Church. This was subsequently installed on the wall outside the Parish Centre. Grants towards the cost of the defibrillator were received from the High Sheriff of Greater Manchester's Fund (£500) and the McNair Trust (£750). During 2022 the Tea and Friendship took the decision to disband and requested that the PCC transfer the balance in their fund (£679) to the Defibrillator Fund. The Tea and Friendship Fund is therefore now closed. Total expenditure from the Defibrillator Fund was £1,485 and there is a balance in the fund of £1,631 to support future maintenance.

Ukraine Appeal Fund: Following Russia's invasion of Ukraine in February 2022, the PCC agreed to establish a fund to coordinate donations to support the charities working to relieve the hardship being experienced by the Ukrainian people. £1,971 was raised from the local community and the proceeds from one of the concerts went to the fund. A cheque for the above amount was then sent from the PCC to the Disaster Emergency Committee (DEC) work in the Ukraine.

Organ Fund: The regular tuning and maintenance of the organ took place and £446 was spent on organ maintenance during 2022. Following the PCC's decision in 2021 to allocate £15,000 from Margaret Myatt's legacy, to a fund to support the upkeep of the organ in accordance her wishes, there is a balance of £15,870 in the fund.

Organ Scholar Fund: 2021 was the second year that a recurring grant of £600 per year was awarded by the John Pilling Trust to support our organ scholar, Nathan Monk. The PCC agreed to also support Eleanor Rosser this year and further funding of £3,000 has recently been secured in 2023 to support both scholars over a five year period, for which the PCC is very grateful. This recent funding does not appear in the 2022 accounts.

Moor End Sunday School Fund: Funds were used for costs associated with children's activities, education and mission. Contributions were made to support some costs of the choir visits. A proportion of the salary of the Director of Music, Tom Howling, is also funded by the Moor End Sunday School Fund. The value of the shares held in the fund decreased by 11.8% to £89,257 during the year and the total fund value at year end was £93,790.

Churchyard Fund: Expenditure from the Churchyard Fund exceeded income and the fund ended at £10,645. This figure incorporates the donation in memory of Ann Hearle which is being used to improve safety and

accessibility of the churchyard. Share value decreased by 11.8% to £17,480 meaning the overall fund value is £28,125.

Church Building Fund: There were some significant items of expenditure during the year including work to redecorate and improve the accessibility of the porch as well as installing a new cesspit. Total expenditure on the church building was £10,033. Regular donations and contributions from the Patrons this year amounted to £3,854. Therefore, overall the value of the church building fund declined by around £6,000 to £13,034 during the year.

Investment Policy

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.

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 2022 the PCC met on ten occasions. One in three meetings were held in person and the remainder were held on 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 11th May 2023 and signed on its behalf by Julie Elliott.

Julie Elliott
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 2022 set out on pages 14-24.

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 2022

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	2a	75,499	925	9,754	86,178	142,707
Other trading activities	b	27,520	622	11,662	39,804	16,585
Investments	c	566	—	4,057	4,623	3,107
Income from charitable activities	d	9,907	19,386	8,501	37,794	48,159
Other income	e	2,070	—	3,126	5,196	7,983
Total income		115,563	20,932	37,101	173,595	218,540
Expenditure on:						
Raising funds	3a	4,564	11,867	4,853	21,284	8,674
Expenditure on charitable activities	b	113,108	1,524	40,443	155,119	153,897
Other expenditure	c	75	15,063	237	15,376	12,912
Total expenditure		119,747	28,455	43,576	191,778	175,483
Gains / losses on investment assets		—	—	(14,242)	(14,241)	15,141
Net income / (expenditure) resources before transfer		(2,228)	(7,523)	(8,432)	(18,183)	43,057
Transfers						
Gross transfers between funds - in		543	6,883	679	8,106	5,899
Gross transfers between funds - out		—	—	(8,106)	(8,106)	(5,899)
Other recognised gains / losses						
Net movement in funds		(1,685)	(640)	(30,099)	(32,424)	58,198
Total funds brought forward		38,873	640	407,985	447,498	389,300
Total funds carried forward		37,188	-	377,866	415,074	447,498
Represented by	6					
Unrestricted						
General fund		37,188	—	—	37,188	38,873
Designated						
Jean Baines Fund		—	—	—	—	640
Restricted						
Church Building		—	—	13,034	13,034	19,213
Churchyard		—	—	28,125	28,125	32,440
Friends Of Mellor Parish Centre		—	—	33,416	33,416	34,786
Mellor Choir Fund		—	—	2,132	2,132	2,768
Mellor Church Women's Evening Fellowship		—	—	2,503	2,503	1,997
Mellor Flower Group		—	—	349	349	346
Mellor Rose Queen		—	—	539	539	2,678
Mellor Toddler Group		—	—	689	689	477
Moor End Sunday School Fund		—	—	93,790	93,790	104,604
Organ Fund		—	—	15,870	15,870	16,110
Organ Scholar Fund		—	—	(200)	(200)	50
Tea and Friendship		—	—	-	-	1,036
Defibrillator Fund		—	—	1,631	1,631	-

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MELLOR

Balance sheet at 31 December 2022

Class and code	Note	Description	This year	Last year
Fixed assets				
6431	4	Parish Centre	186,007	193,367
		Total Fixed assets	186,007	193,367
Current assets				
6501		Nat West Current Account	2,677	7,066
6502		Nat West Fees Account	6	1,891
6503		Nat West Lettings Account	2,321	1,043
6504		Mellor Choir Account	1,527	2,687
6505		Friends of Mellor Parish Centre	7187	5,287
6508		Mellor Church Women's Evening Fellowship	2,490	1,967
6509		NatWest Charity Fund	—	62
6510		CCLA (CBF) deposit account	102,739	110,821
6513		Tea and Friendship	—	1,036
6514		Mellor Flower Group	—	249
6515		Moor End Sunday School Fund Deposit	4,785	4,080
6516		Moor End Trust Income Shares	89,257	101,166
6526		Churchyard Income Shares	17,480	19,812
6590		Cash in hand	819	834
Z05		Accounts Receivable	4,568	3,173
		Total Current assets	229,389	256,171
Liabilities				
6601		Loans Received	(268)	
6699		Agency collections	201	1,496
Z04		Accounts Payable	388	544
		Total Liabilities	323	2,040
		Net Asset surplus(deficit)	415,074	447,498
Reserves				
		Excess / (deficit) to date	(18,183)	(7,657)
Z01		Starting balances	447,498	440,014
Z02		Other gains/(losses)	(14,241)	15,140
Z03		Gains/(losses) own use	—	—
		Total Reserves	415,074	447,498
		Represented by funds		
		Unrestricted	37,188	38,873
		Designated	—	640
		Restricted	377,886	407,985
		Total	415,074	447,498

**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

				Total	
	Unrestricted	Designated	Restricted	This year	Last year
a. Donations and legacies					
Regular Giving	45,038	—	—	45,038	48,151
Plate collections	4,619	—	90	4,912	2,044
Tax recoverable on Gift Aid	13,007	231	1,693	14,932	16,483
Donations Individuals	5,117	364	2,665	8,145	16,908
Patrons Scheme	—	—	1,690	1,690	2,220
Donations Charity Fund	—	—	1,521	1,521	2,113
Donations organisations	434	330	180	944	6,480
Church box	177	—	—	177	427
Legacies	6,904	—	—	6,903	46,128
Subscriptions	—	—	1,915	1,915	1,660
Total	75,499	924	9,753	86,177	142,706
b. Other trading activities					
Fund-raising	3,577	222	11,109	14,908	1,305
Fete	13,884	—	—	13,884	3,312
Magazine - sales	5,002	—	—	5,002	2,941
Magazine - advertising	4,995	—	—	4,995	5,110
Publications - income from sales	63	—	—	63	25
Parish Centre - fund raising	—	400	—	400	190
Fundraising - events	—	—	84	84	2,759
Mellor Rose Queen - Fundraising	—	—	470	470	1,120
Total	27,520	621	11,662	16,584	15,691
c. Investments					
Investment income - dividends	129	—	3,045	3,174	3,070
Bank and building society interest	436	—	1,011	1,448	37
Investment Total	566	—	4,057	4,623	3,107
d. Income from charitable activities					
Income from Parish Office activities	817	—	—	817	224
Fees for weddings/funerals/burials	8,642	—	—	8,642	10,000
Income from choir activities	—	—	8,501	8,501	27,540
Parish Centre - regular letting income	—	12,401	—	12,401	7,227
Parish Centre- occasional letting income	—	4,592	—	4,592	2,375
Parish Centre - wedding letting income	—	1,500	—	1,500	750
Parish Centre- conference letting income	—	892	—	892	40
Total	9,907	19,385	8,501	37,794	48,158
e. Other income					
HMRC JRS Grant	—	—	—	—	4,495
Recurring grants	—	—	600	600	600
Non-recurring one-off grants	900	—	2,526	3,426	1,247
Children - Edale trip	1,170	—	—	1,170	1,350
Children's Work	—	—	—	—	291
Other Income Total	2070	—	3,126	5,196	7,983
INCOME TOTAL	116,812	20,931	35,850	173,595	218,540

3. ANALYSIS OF EXPENDITURE

				Total	
	Unrestricted	Designated	Restricted	This year	Last year
a. Raising funds					
Fundraising expenses	974	—	4,853	5,827	2,09
Publications	—	—	—	—	20
Fete expenses	3,589	—	—	3,589	114
Parish Centre - oil	—	3,165	—	3,165	727
Parish Centre - electricity	—	1,671	—	1,671	1,495
Parish Centre - insurance	—	2,466	—	2,466	2,322
Parish Centre - maintenance	—	4,458	—	4,458	1,809
Parish Centre - water	—	108	—	108	89
Total	4,563	11,867	4,852	21,283	8,673
b. Expenditure on charitable activities					
Church - water	97	—	—	97	124
Church - oil	2,751	—	—	2,751	866
Church - electric	470	—	—	470	574
Church - heating maintenance	—	—	—	—	239
Church - other maintenance	706	640	10,020	11,366	9,161
Church - waste removal	250	—	—	250	288
Church - churchyard maintenance	—	—	2,020	2,020	359
Church - fire safety	238	—	—	238	66
Church - window cleaning	55	—	—	55	60
Church - insurance	2,456	—	—	2,456	2,312
Church - sundry fees and expenses	142	—	1,777	1,920	85
Office - Stationery	1,298	—	25	1,323	843
Office - Postage	8	—	—	8	378
Office - Photocopier	4,925	—	—	4,925	3,536
Office - IT	832	427	—	1,260	512
Office - Website	258	—	—	258	28
Office - other support goods and service	79	—	—	79	79
Office - telephone and broadband	538	79	—	638	510
Salaries	7,350	—	1,292	8,642	7,623
Giving - relief and development agencies	—	—	10	4,900	100
Home mission	—	—	914	914	388
Secular charities	—	—	4,900	2,943	4,567
Clergy routine expenses (travel etc)	215	—	—	215	401
Clergy one-off expenses (garments, books	—	—	—	—	13
Vicarage - Council Tax	1,771	—	—	1,771	3,420
Vicarage - Water	503	—	—	503	507
Vicarage - maintenance and other	175	—	—	175	167
Governance costs	—	—	—	—	122
Education and Training (Non Clergy)	—	—	118	118	—
Books (inc library)	—	—	—	—	80
Depreciation	—	—	7,360	7,360	7,360
Children - Vestry Venturers	—	—	—	—	184
Messy Church	—	—	—	—	39
Children - Edale	1,018	—	—	1,018	1,298
Children - Children's work - other	—	—	171	171	130
Guest organist	(30)	—	—	(30)	130
Organ Maintenance and Repair	—	—	445	445	—
Choir Fees	415	—	—	415	57
Choir - Medals, Ribbons, Awards	—	—	—	—	77
Choir Robes	382	—	—	382	145
Choir Music	—	—	—	—	196
Choir Expenditure	—	—	9,419	9,419	29,099
Mission - events	7	—	—	7	—

Mission - goods and services	—	—	278	278	—
Churches Together and Deanery subs	98	—	—	98	46
Mission - Marriage preparation	14	—	—	14	66
Worship - Candles, wine, wafers	99	—	—	99	173
Worship - flowers, palms, etc	56	—	379	436	175
Church Music Licences	557	—	—	557	536
Worship - other expenses	1,193	—	—	1,193	254
Worship - food and drink	106	—	—	106	—
Worship - other consumables	84	—	—	84	155
Payment to visiting priests	929	—	—	929	696
Parish share	82,936	—	—	82,936	74,805
Magazine - production	93	—	—	93	82
Organ Scholar	—	—	850	850	600
Parish Centre - Licences	—	377	—	377	397
Total	115,108	1,524	38,486	155,119	153,897

c.Other expenditure

Bank Charges	75	—	16	92	64
Parish Centre - Electrical Maintenance	—	482	—	482	191
Parish Centre - heating maintenance	—	725	—	725	828
Parish Centre - salaries	—	11,453	—	11,453	11,005
Parish Centre - cleaning	—	626	—	626	135
Parish Centre - window cleaning	—	215	—	215	105
Parish Centre- fire safety	—	258	—	258	404
Parish Centre - IT	—	252	—	252	144
Parish Centre - other support costs	—	928	220	1,148	32
Parish Centre - Conference expenses	—	120	—	120	—
Total	75	15,063	236	15,375	12,912
EXPENDITURE TOTAL	117,791	28,455	45,533	191,778	175,482
GRAND TOTAL	(2,935)	(7,524)	(7,726)	(18,183)	43,057

4. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
Cost			
At 1 January 2022 and 31 December 2022	<u>327,065</u>	<u>46,068</u>	<u>373,133</u>
Depreciation			
At 1 January 2022	133,698	46,068	179,766
Charge for year	<u>7,360</u>	<u>-</u>	<u>7,360</u>
At 31 December 2022	141,058	46,068	187,120
Net Book Value			
At 31 December 2022	<u>186,007</u>	<u>-</u>	<u>186,007</u>
At 31 December 2021	<u>193,367</u>	<u>-</u>	<u>193,367</u>

5. CHARTABLE GIVING 2021

5(a) Charity Fund

Four charities were chosen for support during the year 2022. The total amount raised was as follows:

	2022 £	2021 £
General donations	1,521	2,113
Tax recoverable on Gift Aid	<u>328</u>	<u>462</u>
	1,849	2,575

These funds were distributed at the Year End as follows:

	£
Mission to Seafarers	462.25
UNHCR	462.25
Haematology and Transplant Unit (Christie)	462.25
Educaid	<u>462.25</u>
	1,849

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

Mellor Rose Queen: Music for Hospitals, £936.45

Women's Evening Fellowship: Stockport without Abuse, £570

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 £75.45.

Sea Sunday collection for Mission to Seafarers raised £195

6. Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
FoMPC - Friends Of Mellor Parish Centre						
Restricted	34,786	5,951	438	(6,883)	—	33,415
Sub-total for FoMPC	34,786	5,951	438	(6,883)	—	33,415
JB Fund - Jean Baines Fund						
Designated	640	—	640	—	—	0
Sub-total for JB Fund	640	—	640	—	—	0
MFG - Mellor Flower Group						
Restricted	346	382	379	—	—	349
Sub-total for MFG	346	382	379	—	—	349
Organ - Organ Fund						
Restricted	16,109	205	445	—	—	15,869
Sub-total for Organ	16,109	205	445	—	—	15,869
OrganSch - Organ Scholar Fund						
Restricted	50	600	850	—	—	-200
Sub-total for OrganSch	50	600	850	—	—	-200
General - General fund						
Unrestricted	38,872	116,812	119,747	543	—	36,481
Sub-total for General	38,872	116,812	119,747	543	—	36,481
ChurchB - Church Building						
Restricted	19,212	3,854	10,032	—	—	13,034
Sub Total for Church Building	19,212	3,854	10,032	—	—	13,034
ChurchYard - Churchyard						
Restricted	32,440	536	2,520	—	(2,332)	28,124
Sub-total for ChurchYard	32,440	536	2,520	—	(2,332)	28,124
Defibrillator Fund						
Restricted	—	2,437	1485	679	—	1,631
Sub – Total for Defibrillator Fund	—	2,437	1485	679	—	1,631
MoorEnd - Moor End Sunday School						
Restricted	92,403	2,660	3,121	—	(11,909)	104,603
Sub-total for MoorEnd	92,403	2,660	3,121	—	(11,909)	104,603
Charity - Mellor PCC Charity Fund						
Restricted	—	1,849	1,849	—	—	—
Sub-total for Charity	—	1,849	1,849	—	—	—
ParishCen - Parish Centre						
Designated	—	20,931	27,815	6,883	—	—
Sub-total for ParishCen	—	20,931	27,815	6,883	—	—
PCBuild - Parish Centre Building						
Restricted	193,367	—	(7,360)	—	—	186,007
Sub-total for PCBuild	193,367	—	(7,360)	—	—	186,007
RoseQueen - Mellor Rose Queen						
Restricted	790	1,249	958	(544)	—	538
Sub-total for RoseQueen	790	1,249	958	(544)	—	538
Choir - Mellor Choir Fund						
Restricted	2,767	8,789	9,424	—	—	2,131
Sub-total for Choir	2,767	8,789	9,424	—	—	2,131
Ukraine Appeal Fund						
Restricted	—	1,971	1,971	—	—	—
Sub-total for Ukraine Appeal Fund	—	1,971	1,971	—	—	—

Toddlers - Mellor Toddler Group						
Restricted	477	1,316	1,104	—	—	689
Sub-total for Toddlers	477	1,316	1,104	—	—	689
WEF - Mellor Church Women's Fellowship						
Restricted	1,997	5,216	4,710	—	—	2,503
Sub-total for WEF	1,997	5,216	4,710	—	—	2,503
Grand total	447,498	173,595	191,778	—	(14,242)	415,074

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
Defibrillator Fund	Funding a Defibrillator
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	Social Network
Ukraine Appeal Fund	Donations to Ukraine
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 2022.

Trustees' expenses

Trustees are reimbursed for expense items incurred.