

THE PARISH OF ST THOMAS, MELLOR



ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2023

**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 2023**

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Administrative Information

PRINCIPAL OFFICE	The Mellor Centre, Church Road, Mellor SK6 5LX
COUNCIL MEMBERS	
Incumbent	Vacancy – Up until 30 th June 2023 Rev Andrew Tawn – from 1 st July 2023
Reader	David Shercliff
Churchwardens	Rachel Howling (Until May 2023) Chris Mann (Until April 2023) Alex Eggeman (From May 2023) Mary Heijbroek (From May 2023)
Deputy Churchwarden	Judith Shiel (Until May 2023) Rachel Howling (From May 2023)
Representative on the Diocesan Synod	Mary Heijbroek
Representatives on the Deanery Synod	Judith Shiel Mary Heijbroek
Elected PCC Members	Ian Dayes Alison Dowdeswell Julie Elliott (Hon. Secretary) Richard Elliott (Hon. Treasurer) William Heijbroek (Until May 2023) Kate Higgins David Horsfall Clare Jackson (Until May 2023) Sylvia Knight (From May 2023) Kathryn Maxwell Angie Stanton (From May 2023) Emma Wilson Sian Yeowell (From May 2023)
BANKERS	NatWest, Hazel Grove (B) Branch, 180, London Road, Hazel Grove, STOCKPORT SK7 4DH
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 2023

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 St Thomas' Church and of the Mellor Centre complex.

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 Mellor Centre.

Achievements and Performance

2023 was a year of change and renewal. Our activities returned to a normal pattern following the disrupted years of the pandemic and activities in both the Church and the Mellor Centre increased in both number and in terms of the number of people attending.

We began 2023 without an incumbent but were delighted Reverend Andrew Tawn was appointed as our vicar and was installed on 12th July 2023. Thanks to the work of Churchwardens and with the support of visiting priests, regular services were maintained throughout the vacancy.

A decision was taken during 2023 to re-name the Parish Centre as The Mellor Centre. This has no effect on the relationship between the Centre, the PCC and the Church.

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 2023 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 Mellor Centre, attended by around 45 people.

Worship and Prayer

Our normal pattern of services continued throughout 2023. This included a said communion service at 8.30 and a sung Parish Communion service at 10am every Sunday and a said communion service on Wednesday mornings. An evening service also takes place every Sunday with this a service of Evening Prayer on three Sundays each month and a Choral Evensong once a month.

We are grateful to the Live Streaming Team who have enabled our services to be made available on line to those in our wider community who are unable to attend Church. We know that this service is particularly welcomed by those who are housebound and unable to visit St Thomas'. The on line services have also been accessed by residents of Mellor Nook, our local care home. 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.

We held an All Souls' service in church in November to remember the departed, which was well attended. We also held the traditional Advent and Nine Lessons and Carol services and two crib services on Christmas Eve aimed at children and young people. Our Easter and Christmas services were very well attended.

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.

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 decorated the Church with flowers and have made the church so especially 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 Mellor Centre. Thanks go to all the team involved for their ideas and creativity and for offering a welcome breathing space.

It has been a pleasure to continue to 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.

We have continued as active members of Churches Together in Marple, an inter-denominational network of local churches. Members of St Thomas' attend services and events promoted by the network and on Easter Day we host an annual daybreak Communion Service, followed by breakfast in the Mellor Centre.

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 also go 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. 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 2023 our choir were invited to sing at Wells Cathedral. 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 during 2023 we have been exploring 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

Some members of the congregation have continued to support our nominated charities by planned regular giving to our restricted charity fund. The charities supported in 2023 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 Wellspring and Wood Street Mission at Christmas. At Harvest 2023 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

In June 2023 we were able to hold our traditional Church Fête for the first time since 2019. This also coincided with the Mellor Well Dressing. The fête 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 Buildings /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.

Thanks go in particular to William Heijbroek, David Horsfall and the rest of the Church fabric team for the time and effort they have given to plan further improvements to the Church porch and work to improve fire safety and all the other often unseen jobs needed to keep the church building in good repair.

During 2023 the Church suffered a break in which damaged the "Whittam Window". A temporary repair has been made and discussions continue regarding how best to effect a permanent replacement.

Health and Safety

The Health and Safety Officer, together with a churchwarden, undertake an annual inspection of the church, churchyard and Mellor 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 £6,660. This reflected uncertainty regarding the extent to which regular giving might increase during the year as well as likely cost increases for oil, electricity and salaries.

The PCC made the decision in the early part of 2023 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 but continued to pay at a rate of 1.25 of a standard share. This meant that in 2023 a total gross contribution to the diocese of £85,425 was made during the year. The reductions in the level of Parish Share made over 2021, 2022 and 2023 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 of £409,764, a decrease of £5,310 from the previous year. Depreciation (on the cost of the work carried out on the Mellor Centre Building) in the notional value of the Mellor Centre building and a deficit on the general fund was counterbalanced by increased interest received (interest rate on CBF at 5.25%) and an increase in the value of shares. Before transfers, the statements show an overall deficit of £28,920 on unrestricted funds, which includes a deficit of £14,395 on the general fund and a deficit of £14,525 on the Mellor Centre designated fund.

A transfer was made from the Friends of Mellor Parish Centre to Parish Centre designated fund to meet the deficit and a transfer of £1,221 of total funds raised, from the Rose Queen Fund reduced the deficit of the general fund to £13,414 leaving £24,003 in unrestricted reserves. The PCC policy on reserves is to hold between three and six months of unrestricted expenditure should be between £39,241 and £78,483 based on 2023.

It should however be noted that following a successful appeal at the end of the year, the forecast financial position for 2024 is more optimistic with a number of new commitments to either increase the level of regular giving or to begin to give regularly. The Church has also received a number of significant recent donations. We are therefore optimistic that reserves will return to a higher level at the end of the current year.

Unrestricted Funds

General Fund: Income

Income from regular giving via standing order was slightly higher than in 2022 at £44,975. Open plate collections, including those at weddings funerals and baptisms were similar to 2022 at £4,842. Donations from individuals at £12,619 were £4,500 higher than in 2022, mostly due to Rev Andrew's successful appeal in October 2023. Regular donations to church continue to be received through the card reader situated in church.

No legacies were received into the Church's accounts during 2023.

Tax recoverable on gift aid on eligible giving represents a significant component of income and amounted to £13,043 in 2023.

The annual fete in June was very well attended and raised £12,991 on the day with a net profit, after expenses, of over £10,000.

Income from fees at over £8,000 was similar to 2022.

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 £85,425 during 2023 compared with the diocese's requested level of £99,000. This is only the third 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 Mellor Centre increased during the year. The increase in electricity prices following the end of a 3 year fixed electricity tariff during the year meant that the amount spent increased.

Designated Fund:

The Mellor Centre: The Centre's lettings income was stable during the year at over £19,000 . The Centre incurred significant costs as a result of damage to the oil pipe supplying the heating system. At the time of writing discussions are still continuing with the Church's insurers over which of these costs will be reimbursed. As a result the year end accounts show that the Centre ended the year with a deficit of £14,524 which was met by a transfer from the Friends of Mellor Parish Centre.

Restricted Funds

The Friends of The Mellor Centre were able to hold a full programme of events. Profit from these and income from subscriptions, donations and gift aid amounted to £10,390 After the transfer to the Parish Centre designated fund, the fund ended the year at £29,281.

Charity Fund: The PCC agreed to continue to support the same charities in 2023 as in 2022 pending a review of the Charity Fund Scheme which it intends to undertake in 2024. The Charities supported comprise: 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 £1,341 was shared between the charities.

Defibrillator Fund: A fund was established in 2022 to support the purchase, installation and maintenance of a defibrillator to serve the Mellor Centre and the Church. This was installed in 2022. At the end of 2023 the Fund has a balance of £1,193 to support the machine's future maintenance costs.

Organ Fund: The regular tuning and maintenance of the organ took place and £537 was spent on organ maintenance during 2023. 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 £16,056 in the fund.

Organ Scholar Fund: 2023 was the third year that a recurring grant was awarded by the John Pilling Trust to support our organ scholars. £3,600 was received in 2023 supporting Nathan Monk and Eleanor Rosser over a three year period. The PCC is very grateful for this contribution to the musical life of the Church. The Fund held £2,200 at year end.

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 increased by 9.4% to £97,655 during the year and the total fund value at year end was £102,285.

Churchyard Fund: Expenditure from the Churchyard Fund slightly exceeded income and the cash funds held ended at £10,400. This figure incorporates the donation in memory of Ann Hearle which is being used to improve safety and accessibility of the churchyard. Share value increased by 9.4% to £19,124 meaning the overall fund value is £29,524.

Church Building Fund: Total expenditure on the church building was £962 during the year. Regular donations and contributions from the Patrons including Gift Aid this year amounted to £4,740. Interest accrued amounted to £960. Therefore, overall the value of the church building fund increased by around £3,500 to £17,567 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 2023 the PCC met on ten occasions. These meetings are held in the Mellor Centre with arrangements made for those members, who are unable to attend a particular meeting in person, to join by 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 29th April 2023.

Reverend Andrew Tawn
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 2023 set out on pages 14-25.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

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

Date:

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Donations and legacies	71,196	1,877	11,058	84,132	86,178
Other trading activities	22,955	435	15,252	38,642	39,804
Investments	832		6,651	7,483	4,623
Income from charitable activities	8,228	19,230	18,838	46,296	37,794
Other income	3,183		4,528	7,710	5,196
Total income	106,394	21,541	56,327	184,262	173,596
Raising funds	4,999	11,006	5,213	21,217	21,284
Expenditure on charitable activities	115,098	435	30,165	145,699	155,119
Other expenditure	692	24,736	11	25,438	15,376
Total expenditure	120,789	36,177	35,389	192,355	191,779
Net income / (expenditure) resources before transfer	(14,395)	(14,636)	20,938	(8,093)	(18,183)
Gross transfers between funds - in	1,221	14,525		15,746	8,106
Gross transfers between funds - out			(15,746)	(15,746)	(8,106)
Gains/losses on investment assets			10,042	10,042	(14,241)
Gains on revaluation, fixed assets, charity's own use	(10)	111	(7,360)	(7,259)	
Net movement in funds	(13,184)		7,874	(5,310)	(32,424)
Total funds brought forward	37,188		377,886	415,074	447,498
Total funds carried forward	24,004		385,760	409,764	415,074

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

**BALANCE SHEET
AT 31 DECEMBER 2023**

Class and code	Description	As at 31/12/2023	As at 31/12/2022
Fixed assets			
6431	Parish Centre	178,647	186,007
	Total Fixed assets	178,647	186,007
Current assets			
6501	Nat West Current Account	3,438	2,677
6502	Nat West Fees Account	1,739	6
6503	Nat West Lettings Account	2,575	2,321
6504	Mellor Choir Account	3,606	1,527
6505	Friends of Mellor Parish Centre	244	718
6508	Mellor Church Women's Evening Fellowship	3,079	2,490
6509	NatWest Charity Fund	(54)	
6510	CCLA (CBF) deposit account	90,684	102,739
6515	Moor End Sunday School Fund Deposit	3,609	4,786
6516	Moor End Trust Income Shares	97,655	89,257
6526	Churchyard Income Shares	19,124	17,480
6590	Cash in hand	869	819
Z05	Accounts Receivable	5,380	4,568
	Total Current assets	231,948	229,389
Liabilities			
6601	Loans received	(388)	(268)
6699	Agency collections	831	202
Z04	Accounts Payable	388	388
	Total Liabilities	831	323
	Net Asset surplus (deficit)	409,764	415,074
Reserves			
	Excess/(deficit) to date	(8,093)	(25,840)
Z01	Starting balances	415,074	455,155
Z02	Other gains/(losses)	10,042	(14,241)
Z03	Gains/(losses) own use	(7,259)	
	Total Reserves	409,764	415,074
Represented by Funds			
	General (Unrestricted)	24,004	37,188
	Designated		
	Restricted	385,760	377,886
	Total	409,764	415,074

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF MELLOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparation

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

Accounting convention

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

Incoming resources

Voluntary income and capital sources

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

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

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

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

Sales of books and magazines

from the church bookstall are accounted for gross.

Other income

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

Income from investments

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

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

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

Resources expended

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

Activities directly relating to the work of the church

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

Tangible fixed assets

Consecrated property and moveable Church furnishings

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

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

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

Other fixtures, fittings and office equipment

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

Investments

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

Current Assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

2. Analysis of income

	Unrestricted	Designated	Restricted	This year	Last year
Regular Giving	44,975	50	450	45,475	45,038
Plate collections	2,905			2,905	4,709
Tax recoverable on Gift Aid	13,043	298	1,830	15,171	14,932
Collections at weddings/funerals/baptism	1,937			1,937	203
Donations individuals	7,732	1,225	3,662	12,619	8,145
Patrons Scheme			1,230	1,230	1,690
Donations Charity Fund			1,076	1,076	1,521
Donations organisations	558	305	80	943	944
Church box	46			46	177
Legacies					6,904
Subscriptions			2,730	2,730	1,915
Donations and legacies Totals	71,196	1,877	11,058	84,132	86,178
Fund-raising	1,346	127	15,034	16,508	14,908
Fete	12,991			12,991	13,884
Magazine - sales	4,892			4,892	5,002
Magazine - advertising	3,625			3,625	4,995
Publications - income from sales	101			101	63
Parish Centre - fund raising		308	218	525	400
Fundraising - events					84
Mellor Rose Queen - Fundraising					470
Other trading activities Totals	22,955	435	15,252	38,642	39,804
Investment income - dividends			3,192	3,192	3,175
Bank and building society interest	832		3,459	4,291	1,449
Investments Totals	832		6,651	7,483	4,623
Income from Parish Office activities	71			71	817
Fees for weddings/funerals/burials	8,157			8,157	8,642
Fees - other					448
Income from choir activities			18,838	18,838	8,501
Parish Centre - regular letting		12,794		12,794	12,401
Parish Centre- occasional letting		3,983		3,983	4,592
Parish Centre - wedding letting		2,350		2,350	1,500
Parish Centre- conference letting		102		102	892
Income from charitable activities Totals	8,228	19,230	18,838	46,296	37,794
Recurring grants			600	600	600
Non-recurring one-off grants	30		3,000	3,030	3,426
Children - Edale trip	1,490			1,490	1,170
Children's Work			928	928	
Insurance claims	999			999	
Re-imbursement of Vicarage Oil	663			663	
Other income Totals	3,183		4,528	7,710	5,196
Income and endowments Grand totals	106,394	21,541	56,327	184,262	173,596

3. Analysis of expenditure

Fundraising expenses	411		4,698	5,109	5,827
Publications	100			100	
Fete expenses	4,488			4,488	3,589
Parish Centre - oil		3,473		3,473	3,165
Parish Centre - electricity		2,116		2,116	1,671
Parish Centre - insurance		2,908		2,908	2,466
Parish Centre - maintenance		2,446	515	2,960	4,458
Parish Centre - water		64		64	108
Raising funds Totals	4,999	11,006	5,213	21,217	21,284
Church - water					97
Church - oil	2,069			2,069	2,751
Church - electric	567			567	471
Church - heating maintenance	634			634	
Church - electrical maintenance					12
Church - other maintenance	710		962	1,673	11,366
Church - waste removal					250
Church - churchyard maintenance			1,210	1,210	2,020
Church - fire safety	260			260	238
Church - window cleaning	165			165	55
Church - insurance	2,554			2,554	2,456
Church - sundry fees and expenses	1,179			1,179	1,920
Office - Stationery	1,734			1,734	1,324
Office - Postage	70			70	8
Office - Photocopier	3,811			3,811	4,925
Office - IT	528	65		593	1,260
Office - Website	130			130	258
Office - telephone and broadband	612			612	618
Salaries	7,880		1,217	9,096	8,643
Giving to missionary societies			335	335	462
Giving - relief and development			335	335	10
Home mission			360	360	914
Secular charities			4,305	4,305	4,900
Clergy routine expenses (travel etc)	399			399	215
Vicarage - Council Tax	2,050			2,050	1,772
Vicarage - Water	416			416	643
Vicarage - maintenance and other	257			257	176
Governance costs	61			61	
Education and training					118
Education and training - volunteers	33			33	
Depreciation					7,360
Vestry Venturers			145	145	
Children - Edale	1,298		300	1,598	1,018
Children - Children's work - other			1,534	1,534	171
Guest organist	40			40	(30)
Organ Maintenance and Repair			537	537	446
Choir Fees	528			528	415
Choir Robes	435			435	383
Choir Music			27	27	
Choir Expenditure			17,189	17,189	9,420
Mission - goods and services	12			12	278

Churches Together and Deanery subs					98
Mission - Marriage preparation					14
Worship - Service books, leaflets	68		30	98	
Worship - Candles, wine, wafers	81			81	99
Worship - flowers, palms, etc	45		480	525	436
Church Music Licences	610			610	557
Worship - other expenses	80			80	1,194
Worship - food and drink	291			291	107
Worship - other consumables					85
Payment to visiting priests					930
Parish share	85,425			85,425	82,936
Magazine - production	66			66	93
Organ Scholar			1,200	1,200	850
Parish Centre - Licences		370		370	377
Expenditure on charitable activities Totals	115,098	435	30,165	145,699	155,119
Vicarage Oil (to be re- funded)	663			663	
Bank Charges	29	1	11	40	93
Parish Centre - Electrical Maintenance		498		498	482
Parish Centre - heating maintenance		8,828		8,828	725
Parish Centre - salaries		13,033		13,033	11,453
Parish Centre - cleaning		625		625	627
Parish Centre - window cleaning		165		165	215
Parish Centre- fire safety		591		591	259
Parish Centre - IT		928		928	252
Parish Centre - other support costs		69		69	1,149
Parish Centre - Conference expenses					120
Other expenditure Totals	692	24,736	11	25,438	15,376
Expenditure Grand totals	120,789	36,177	35,389	192,355	191,779

4. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
Cost			
At 1 January 2023 and 31 December 2023	<u>327,065</u>	<u>46,068</u>	<u>373,133</u>
Depreciation			
At 1 January 2023	141,058	46,068	187,126
Charge for year	<u>7,360</u>	<u>-</u>	<u>7,360</u>
At 31 December 2023	148,418	46,068	194,484
Net Book Value			
At 31 December 2023	<u>178,647</u>	<u>-</u>	<u>178,647</u>
At 31 December 2022	<u>186,007</u>	<u>-</u>	<u>186,007</u>

5. CHARITABLE GIVING 2023

5(a) Charity Fund

Four charities were chosen for support during the year 2023. The total amount raised was as follows:

	2023	2022
	£	£
General donations	1,076	1,521
Tax recoverable on Gift Aid	<u>265</u>	<u>328</u>
	1,341	1,849

These funds were distributed at the Year End as follows:

	£
Mission to Seafarers	335
UNHCR	335
Haematology and Transplant Unit (The Christie)	335
Educaid	<u>335</u>
	<u>£1,341</u>

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

Mellor Rose Queen: RNLI £ 2035.44 and Seashell Trust, £814.18.

Women's Evening Fellowship: Walthew House, £ 645 and The Christie, £140.

Friends of Mellor Centre: NSPCC, £132

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 £87.20

Sea Sunday collection for Mission to Seafarers raised £114

Christian Aid £87.20

Chester Clergy Family Charitable Trust: £393.54

Wellspring: £157.15

Wood Street Mission: £73.15

6. Fund movement summary

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
Defibrillator							
Restricted	1,631	76	515				1,193
Sub-totals	1,631	76	515				1,193
FoMPC							
Restricted	33,416	10,735	345	(14,525)			29,281
Sub-totals	33,416	10,735	345	(14,525)			29,281
Mellor Flower Group							
Restricted	349	590	480				459
Sub-totals	349	590	480				459
Organ							
Restricted	15,870	722	537				16,056
Sub-totals	15,870	722	537				16,056
Organ Scholar							
Restricted	(200)	3,600	1,200				2,200
Sub-totals	(200)	3,600	1,200				2,200
Ukraine Appeal							
Restricted		2					2
Sub-totals		2					2
General							
Unrestricted	37,188	106,394	120,789	1,221		(10)	24,004
Sub-totals	37,188	106,394	120,789	1,221		(10)	24,004
Church Building							
Restricted	13,034	5,495	962				17,567
Sub-totals	13,034	5,495	962				17,567
Church Yard							
Restricted	28,125	965	1,210			1,645	29,524
Sub-totals	28,125	965	1,210			1,645	29,524
Moor End Sunday School							
Restricted	93,790	2,823	2,726			8,398	102,285
Sub-totals	93,790	2,823	2,726			8,398	102,285
Charity							
Restricted		1,341	1,341				
Sub-totals		1,341	1,341				
Parish Centre							
Designated		21,541	36,177	14,525		111	
Sub-totals		21,541	36,177	14,525		111	
PC Building							
Restricted	186,007				(7,360)		178,647
Sub-totals	186,007				(7,360)		178,647
Rose Queen							
Restricted	539	5,204	3,867	(1,221)			654
Sub-totals	539	5,204	3,867	(1,221)			654
Choir							
Restricted	2,132	19,124	17,278				3,978
Sub-totals	2,132	19,124	17,278				3,978
Toddlers							
Restricted	689	928	859				758
Sub-totals	689	928	859				758
Women's Evening Fellowship							
Restricted	2,503	4,722	4,069				3,156
Sub-totals	2,503	4,722	4,069				3,156
Totals	415,074	184,262	192,355		(7,360)	10,143	409,764

7. FUND DETAILS

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

Mellor Parish Centre (The Mellor Centre) is a designated fund.

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 Centre
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
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 2023.

Trustees' expenses

Trustees are reimbursed for expense items incurred.

