

# **THE PARISH OF ST THOMAS, MELLOR**



## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 December 2024

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

**REGISTERED CHARITY NUMBER 1130414**



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

**CONTENTS OF THE ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees' Annual Report	4-11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to Financial Statements	15 – 22

### **Administrative Information**

<b>PRINCIPAL OFFICE</b>	The Mellor Centre, Church Road, Mellor SK6 5LX
<b>COUNCIL MEMBERS</b>	
<b>Incumbent</b>	Rev Andrew Tawn
<b>Reader</b>	David Shercliff (Until July 2024)
<b>Churchwardens</b>	Alex Eggeman Mary Heijbroek
<b>Deputy Churchwarden</b>	Rachel Howling
<b>Representative on the Diocesan Synod</b>	Mary Heijbroek
<b>Representatives on the Deanery Synod</b>	Judith Shiel Mary Heijbroek Julie Elliott
<b>Elected PCC Members</b>	Ian Dayes Alison Dowdeswell Julie Elliott (Hon. Secretary) Richard Elliott (Hon. Treasurer) Kate Higgins David Horsfall Sylvia Knight Kathryn Maxwell Emma Wilson (Parish Safeguarding Officer) Sian Yeowell
<b>Co-Opted PCC Members</b>	Carol Langford (Co-opted October 2024) Angie Stanton (Co-opted May 2024)
<b>BANKERS</b>	NatWest, Hazel Grove (B) Branch, 180, London Road, Hazel Grove, STOCKPORT SK7 4DH
<b>INDEPENDENT EXAMINER</b>	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 2024**

## **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**

2024 was a year of consolidation and renewed growth. Following the appointment of Rev'd Andrew Tawn as our new incumbent in July 2023 we were able to plan for the future with renewed confidence. During the year we were able to continue with our regular pattern of worship and hold the traditional pattern of social and community activities. We were also able to introduce a number new initiatives aimed at increasing our outreach into the local community.

We welcomed a number of new regular worshippers to our church while sadly also losing some long standing members of our regular congregation.

New initiatives that took place in 2024 included:

- Regular Messy Church events that took place throughout the year and which attracted new children to St Thomas;
- An Exploring Faith course which encouraged participants to gain a deeper understanding of faith
- Regular services led by children in church.

### **Deanery Synod**

Three members of the electoral roll sit on the Deanery Synod.

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 2024 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 2024. 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 were fortunate to have had the benefit of a ministry team during 2024 with Rev'd Angie Stanton and Rev'd Anne Hyde both working alongside Rev'd Andrew Tawn and providing additional support and different perspectives during our worship. The PCC are very grateful to both Angie and Anne for their input and commitment to the life of St Thomas'.

During the 10am service there are regular activities planned for the children in the congregation in the church vestry. These activities often link to the themes being explored by the adult members of the congregation and the children often share their work during the service. During 2024 there were a number of occasions when the children led services in what were termed "extraordinary time" services and preparation for these services took place in the previous weeks' vestry groups.

We are grateful to the Live Streaming Team who have enabled our services to be made available online 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 online 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 to the Flower Group who have made the church so especially beautiful for Easter, Harvest Festival, Remembrance and Christmas.

Our Monday morning Prayer Group has met regularly and offers 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. 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.

Regular Messy Church sessions were held throughout the year which were very popular and attracted new people to St Thomas' and the Mellor Centre.

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 2024 our choir were invited to sing at Truro 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 and 2024 we have been exploring what being an Inclusive Church means for us at St Thomas Church.

### **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 2024 were Mission for Seafarers, The Christie, Oxfam GB, Médecins sans Frontières (MSF) and Martin House. Other special collections for charities during the year were The Wellspring, Christian Aid, RNLI and The Bible Society. At Harvest 2024 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 2024 we were able to hold a very successful Church Fête. 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). Emma Wilson 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 surplus of £2,290. 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 Parish Share that was requested by the diocese was £82,520 which was lower than in 2023. The reductions in the level of Parish Share paid over 2021, 2022 and 2023 means that, in common with many other parishes, St Thomas' has a debt to the diocese.

The decisions regarding the level of parish share paid in the years following the Covid pandemic were taken to strike a balance between, on the one hand, making as full a contribution as possible to supporting the work of the Church across the diocese while on the other, also ensuring that its long term financial position is sustainable. During these years we continued to pay Parish Share at a level that meant that St Thomas' continued to make a net contribution to the diocese.

## **Position at Year End**

The statement of financial activities shows total funds held of £419,277, an increase of £9,513 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 was compensated for by a surplus on the general fund and increased interest received (interest rate on CBF at 4.71%) and an increase in the value of shares. Before transfers, the statements show an overall deficit of £3,817 on unrestricted funds, which includes a surplus of £9,214 on the general fund and a deficit of £13,031 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 £1,521, representing 30% of total funds raised, from the Rose Queen Fund increased the surplus of the general fund to £10,736 leaving £34,740 in unrestricted reserves. The PCC policy on reserves is to hold between three and six months of unrestricted expenditure (General Fund and Parish Centre Fund expenditure combined). On this basis reserves should be between £42,626 and £85,252, based levels of monthly expenditure in 2024.

It should be noted that following a successful appeal at the end of 2023 and a number of legacies and generous donations received during the year, the financial position at the end of 2024 is more optimistic than has been the case in recent years. Regular giving increased for the first time in some years and was over £8,000 higher in 2024 than in the previous year.

## **Unrestricted Funds**

### **General Fund: Income**

Income from regular giving via standing order stood at £53,024 compared to £44,975 in 2023. Open plate collections, including those at weddings funerals and baptisms were also higher at £5,480



compared to £4,842 in 2023. Donations from individuals at £11,509 were £3,777 higher than in 2023, due in part to a generous donation in memory of Chris Mann. Regular donations to church continue to be received through the card reader situated in church.

The Church received legacies to the total value of £8,943 during the year.

Tax recoverable through Gift Aid on eligible giving represents a significant component of income and amounted to £16,190 in 2024.

The annual fête in June was very well attended and raised £16,466 on the day with a net profit, after expenses, of £10,671.

Income from fees at over £10,582, was over £2,400 higher than the previous year reflecting an increase in the number of weddings and funerals held in church.

### **General Fund : Expenditure**

The Parish Share represents the largest single element of the PCC's expenditure. The requested level of Parish Share stood at £82,520 which was less than was paid the previous year. Church running costs increased during the year partly due to the ending of a 3 year fixed electricity tariff.

The next phase of improvements to the church entrance was completed with the commission of an oak framed glass door, designed by Richard Leng and installed by Peter Lowe, the cost of which was met in total by a generous donation in memory of Chris Mann, who had spent so much of his time and expertise in improving all aspects of accessibility to church services.

### **Designated Fund:**

**The Mellor Centre:** The Centre's lettings income rose during the year to a total of £26,373, some £6,000 higher than in 2023 and reflecting a long term let of office space. The Centre incurred significant costs as a result of a leak in the central heating system which required an emergency repair. Overall the Mellor Centre had an operating deficit of £13,031 which was met by a transfer from the Friends of Mellor Parish Centre of £12,731 and a £300 donation from Toddler Group, transferred at the year end.

### **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 £10,005. After the transfer to the Parish Centre designated fund, the fund ended the year at £26,555.

During the year the Friends made a grant of £171 to the NSPCC.

**Charity Fund:** Following a review of the scheme the PCC agreed to support the following charities in 2024: Mission to Seafarers, The Christie, Oxfam GB, Médecins sans Frontières (MSF) and Martin House . With tax recoverable on Gift Aid a total of £1,205 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 2024 the Fund has a balance of £757 to support the machine's future maintenance costs.

**Organ Fund:** The regular tuning and maintenance of the organ took place and £250 was spent on organ maintenance during 2024. 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 £16,630 in the fund.

**Organ Scholar Fund:** 2024 was the fourth 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 £1,600 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 2.3% to £99,890 during the year and the total fund value at year end was £103,318.

**Choir Fund:** The choir had a busy year and, as well as supporting the church's worship every week they also presented concerts and toured to Truro Cathedral in August. Overall income exceeded expenditure during the year and the Choir fund had a closing balance of £5,667 at the end of the year.

**Churchyard Fund:** Income to the Churchyard Fund exceeded expenditure and the cash funds held ended at £11,325. 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 2.3% to £19,562 meaning the overall fund value is £30,887.

**Church Building Fund:** Regular donations and contributions from the Patrons including Gift Aid this year amounted to £2,707. Interest accrued amounted to £875. Therefore, overall the value of the church building fund increased by £3,582 to £21,150 during the year.

**Women's Evening Fellowship (WEF):** The WEF held a full programme of well attended events during 2024. In total £5,531 was raised and £4,389 disbursed, including a grant of £1,100 to St. Anne's Hospice. At the Year end the WEF fund held £4,298 which includes funds raised for the charity Francis House.

**Toddlers:** The Toddlers Group met regularly throughout the year and was well attended. Income from subs amounted to £1,465 during 2025 and expenditure was £1,065. A donation of £300 was made to the Parish Centre at the end of the year which contributed to reducing the centre's operating cost deficit.

## **Investment Policy**

It is the policy of the PCC to invest funds in ethical sources and to 10apitali 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 2024 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 28<sup>th</sup> April 2024.

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 2024 set out on pages 13-22.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

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

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

have not been met; or

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

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

Date: .....

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

**Sofa Separate Designated at 31 December 2024**

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Receipts</b>						
Donations and legacies	95,347	1,376	9,557	-	106,281	84,132
Other trading activities	26,821	1,414	17,069	-	45,304	38,642
Investments	1,236	-	7,292	-	8,528	7,483
Income from charitable activities	10,641	26,374	32,285	-	69,299	46,296
Other income	2,767	710	600	-	4,077	7,710
<b>Total income</b>	<b>136,813</b>	<b>29,874</b>	<b>66,803</b>	<b>-</b>	<b>233,490</b>	<b>184,262</b>
<b>Payments</b>						
Raising funds	6,056	17,856	6,430	-	30,343	21,217
Expenditure on charitable activities	120,337	417	49,668	-	170,422	145,699
Other expenditure	1,206	24,632	47	-	25,885	25,438
<b>Total expenditure</b>	<b>127,598</b>	<b>42,906</b>	<b>56,146</b>	<b>-</b>	<b>226,650</b>	<b>192,355</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>9,214</b>	<b>(13,031)</b>	<b>10,657</b>	<b>-</b>	<b>6,840</b>	<b>(8,093)</b>
<b>Transfers</b>						
Gross transfers between funds – in	1,521	13,031	-	-	14,553	15,746
Gross transfers between funds – out	-	-	(14,553)	-	(14,553)	(15,746)
<b>Other recognised gains / losses</b>						
Gains/losses on investment assets	-	-	2,673	-	2,673	10,042
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	(7,259)
<b>Net movement in funds</b>	<b>10,736</b>	<b>-</b>	<b>(1,223)</b>	<b>-</b>	<b>9,513</b>	<b>(5,310)</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>	<b>24,004</b>	<b>-</b>	<b>385,760</b>	<b>-</b>	<b>409,764</b>	<b>415,074</b>
<b>Total funds carried forward</b>	<b>34,740</b>	<b>-</b>	<b>384,537</b>	<b>-</b>	<b>419,277</b>	<b>409,764</b>
<b>Represented by</b>						
<b>Unrestricted</b>						
General fund	34,740	-	-	-	34,740	24,004
<b>Designated</b>						
Parish Centre	-	-	-	-	-	-
<b>Restricted</b>						
Church Building	-	-	21,150	-	21,150	17,567
Churchyard	-	-	30,887	-	30,887	29,524
Defibrillator Fund	-	-	757	-	757	1,193
Friends Of Mellor Parish Centre	-	-	26,555	-	26,555	29,281
Mellor Choir Fund	-	-	5,667	-	5,667	3,978
Women's Evening Fellowship	-	-	4,298	-	4,298	3,156
Mellor Flower Group	-	-	553	-	553	459
Mellor PCC Charity Fund	-	-	-	-	-	-
Mellor Rose Queen	-	-	980	-	980	654
Mellor Toddler Group	-	-	854	-	854	758
Moor End Sunday School Fund	-	-	103,318	-	103,318	102,285
Organ Fund	-	-	16,630	-	16,630	16,056
Organ Scholar Fund	-	-	1,600	-	1,600	2,200
Parish Centre Building	-	-	171,287	-	171,287	178,647
Ukraine Appeal Fund	-	-	2	-	2	2

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

**BALANCE SHEET  
AT 31 DECEMBER 2024**

<b>Class and code</b>	<b>Description</b>	<b>As at 31/12/2024</b>	<b>As at 31/12/2023</b>
<b>Fixed assets</b>			
6431	Parish Centre	171,287	178,647
	<b>Total Fixed assets</b>	<b>171,287</b>	<b>178,647</b>
<b>Current assets</b>			
6501	Nat West Current Account	8,650	3,438
6502	Nat West Fees Account	3,398	1,739
6503	Nat West Lettings Account	2,202	2,575
6504	Mellor Choir Account	5,645	3,606
6505	Friends of Mellor Parish Centre	556	244
6508	Mellor Church Women's Evening Fellowship	4,286	3,079
6509	NatWest Charity Fund	(42)	(54)
6510	CCLA (CBF) deposit account	101,302	90,684
6513	Tea and Friendship	-	-
6515	Moor End Sunday School Fund Deposit	3,519	3,609
6516	Moor End Trust Income Shares	99,890	97,655
6526	Churchyard Income Shares	19,562	19,124
6590	Cash in hand	1,290	869
Z05	Accounts Receivable	6,431	5,380
	<b>Total Current assets</b>	<b>256,690</b>	<b>231,948</b>
<b>Liabilities</b>			
6601	Loans received	6,960	(388)
6699	Agency collections	1,352	831
Z04	Accounts Payable	388	388
	<b>Total Liabilities</b>	<b>8,700</b>	<b>831</b>
	<b>Net Asset surplus (deficit)</b>	<b>419,277</b>	<b>409,764</b>
<b>Reserves</b>			
	Excess/(deficit) to date	6,840	(33,932)
Z01	Starting balances	409,764	440,914
Z02	Other gains/(losses)	2,673	10,042
Z03	Gains/(losses) own use	-	(7,259)
	<b>Total Reserves</b>	<b>419,277</b>	<b>409,764</b>
	<b>Represented by Funds</b>		
	General (Unrestricted)	34,740	24,004
	Designated	-	-
	Restricted	384,537	385,760
	<b>Total</b>	<b>419,277</b>	<b>409,764</b>

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

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

### **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 capitalised.

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 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 capitalized 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	Endowment	This year	Last year
<b>RECEIPTS</b>						
<b>Donations and legacies</b>						
IN100 – Regular Giving	53,024	-	600	-	53,624	45,475
IN120 – Plate collections	4,765	-	-	-	4,765	2,905
IN150 – Tax recoverable on Gift Aid	16,190	299	1,514	-	18,004	15,171
IN203 – Collections at weddings/funerals/baptism	696	-	20	-	716	1,937
IN220 – Donations individuals	11,509	1,078	2,289	-	14,875	12,619
IN221 – Patrons Scheme	-	-	1,490	-	1,490	1,230
IN222 – Donations Charity Fund	-	-	1,008	-	1,008	1,076
IN225 – Donations organisations	200	-	80	-	280	943
IN230 – Church box	19	-	-	-	19	46
IN700 – Legacies	8,943	-	-	-	8,943	-
IN925 – Subscriptions	-	-	2,556	-	2,556	2,730
<b>Donations and legacies Totals</b>	<b>95,347</b>	<b>1,376</b>	<b>9,557</b>	<b>-</b>	<b>106,281</b>	<b>84,132</b>
<b>Other trading activities</b>						
IN300 – Fund-raising	1,365	306	16,920	-	18,591	16,508
IN320 – Fete	16,467	-	-	-	16,467	12,991
IN500 – Magazine – sales	4,874	-	-	-	4,874	4,892
IN510 – Magazine – advertising	3,995	-	-	-	3,995	3,625
IN550 – Publications – income from sales	121	-	-	-	121	101
IN910 – Parish Centre – fund raising	-	1,108	149	-	1,257	525
<b>Other trading activities Totals</b>	<b>26,821</b>	<b>1,414</b>	<b>17,069</b>	<b>-</b>	<b>45,304</b>	<b>38,642</b>
<b>Investments</b>						
IN360 – Investment income – dividends	-	-	3,242	-	3,242	3,192
IN400 – Bank and building society interest	1,236	-	4,050	-	5,286	4,291
<b>Investments Totals</b>	<b>1,236</b>	<b>-</b>	<b>7,292</b>	<b>-</b>	<b>8,528</b>	<b>7,483</b>
<b>Income from charitable activities</b>						
IN350 – Income from Parish Office activities	59	-	-	-	59	71
IN610 – Fees for weddings/funerals/burials	10,582	-	-	-	10,582	8,157
IN750 – Income from choir activities	-	-	32,285	-	32,285	18,838
IN900 – Parish Centre – regular letting income	-	20,434	-	-	20,434	12,794
IN901 – Parish Centre- occasional letting	-	4,239	-	-	4,239	3,983
IN902 – Parish Centre – wedding letting	-	1,700	-	-	1,700	2,350
IN903 – Parish Centre- conference letting	-	-	-	-	-	102
<b>Income from charitable activities Totals</b>	<b>10,641</b>	<b>26,374</b>	<b>32,285</b>	<b>-</b>	<b>69,299</b>	<b>46,296</b>
<b>Other income</b>						
IN240 – Recurring grants	-	-	600	-	600	600
IN290 – Non-recurring one-off grants	-	-	-	-	-	3,030
IN740 – Children – Edale trip	1,185	-	-	-	1,185	1,490
IN745 – Children's Work	-	-	-	-	-	928
IN800 – Insurance claims	-	710	-	-	710	999
IN801 – Re-imbursement of Vicarage Oil	1,582	-	-	-	1,582	663
<b>Other income Totals</b>	<b>2,767</b>	<b>710</b>	<b>600</b>	<b>-</b>	<b>4,077</b>	<b>7,710</b>
<b>Receipts Grand totals</b>	<b>136,813</b>	<b>29,874</b>	<b>66,803</b>	<b>-</b>	<b>233,490</b>	<b>184,262</b>

### 3. Analysis of expenditure

	Unrestricted	Designated	Restricted	Endowment	This year	Last Year
<b>Raising funds</b>						
EF100 - Fundraising expenses	260	-	5,916	-	6,176	5,109
EF120 - Publications	-	-	-	-	-	100
EF200 - Fete expenses	5,796	-	-	-	5,796	4,488
PC100 - Parish Centre - oil	-	1,865	-	-	1,865	3,473
PC200 - Parish Centre - electricity	-	3,121	-	-	3,121	2,116
PC300 - Parish Centre - insurance	-	2,738	-	-	2,738	2,908
PC500 - Parish Centre - maintenance	-	9,804	515	-	10,319	2,960
PC700 - Parish Centre - water	-	328	-	-	328	64
<b>Raising funds Totals</b>	<b>6,056</b>	<b>17,856</b>	<b>6,430</b>	<b>-</b>	<b>30,343</b>	<b>21,217</b>
<b>Expenditure on charitable activities</b>						
CM110 - Church - water	109	-	-	-	109	-
CM120 - Church - oil	1,473	-	-	-	1,473	2,069
CM130 - Church - electric	1,212	-	-	-	1,212	567
CM150 - Church - heating maintenance	-	-	-	-	-	634
CM160 - Church - electrical maintenance	361	-	-	-	361	-
CM170 - Church - other maintenance	3,102	-	-	-	3,102	1,673
CM200 - Church - churchyard maintenance	-	-	149	-	149	1,210
CM300 - Church - fire safety	233	-	-	-	233	260
CM410 - Church - window cleaning	110	-	-	-	110	165
CM600 - Church - insurance	2,630	-	-	-	2,630	2,554
CM700 - Church - sundry fees and expenses	1,380	-	-	-	1,380	1,179
EA100 - Office - Stationery	1,126	-	-	-	1,126	1,734
EA200 - Office - Postage	-	-	-	-	-	70
EA300 - Office - Photocopier	4,314	-	-	-	4,314	3,811
EA400 - Office - IT	2,193	-	-	-	2,193	593
EA450 - Office - Website	165	-	-	-	165	130
EA500 - Office - other support goods	30	-	-	-	30	-
EA600 - Office - telephone and broadband	696	-	-	-	696	612
EA700 - Salaries	8,089	-	1,438	-	9,528	9,096
EC100 - Giving to missionary societies	-	-	241	-	241	335
EC200 - Giving - relief and development	-	-	482	-	482	335
EC300 - Home mission	-	-	-	-	-	360
EC400 - Secular charities	-	-	3,138	-	3,138	4,305
ED100 - Clergy routine expenses (travel etc)	813	-	-	-	813	399
ED200 - Vicarage - Council Tax	4,033	-	-	-	4,033	2,050
ED201 - Vicarage - Water	599	-	-	-	599	416
ED203 - Vicarage - maintenance and other	538	-	-	-	538	257
EG100 - Governance costs	63	-	-	-	63	61
EG500 - Education and training - volunteers	-	-	-	-	-	33
EG800 - Depreciation	-	-	7,360	-	7,360	-
EH100 - Children - Vestry Venturers	-	-	-	-	-	145
EH200 - Messy Church	-	-	95	-	95	-
EH300 - Children - Edale	1,539	-	881	-	2,420	1,598
EH400 - Children - Children's work - other	-	-	1,755	-	1,755	1,534
EM105 - Guest organist	-	-	-	-	-	40
EM200 - Organ Maintenance and Repair	-	-	251	-	251	537
EM300 - Choir Fees	612	-	-	-	612	528
EM310 - Choir - Medals, Ribbons, Awards	-	-	383	-	383	-
EM400 - Choir Robes	-	-	-	-	-	435
EM500 - Choir Music	-	-	-	-	-	27
EM800 - Choir Expenditure	-	-	31,842	-	31,842	17,189
ES200 - Mission - goods and services	-	-	-	-	-	12
ES250 - Mission - Christmas Cards	71	-	-	-	71	-
ES400 - Churches Together and Deanery	159	-	-	-	159	-
EW100 - Worship - Service books and leaflets	60	-	-	-	60	98
EW110 - Worship - Candles, wine, wafers	197	-	-	-	197	81

	Unrestricted	Designated	Restricted	Endowment	This year	Last Year
EW120 - Worship - flowers, palms, etc	95	-	453	-	548	525
EW160 - Church Music Licences	780	-	-	-	780	610
EW170 - Worship - other expenses	522	-	-	-	522	80
EW200 - Worship - food and drink	159	-	-	-	159	291
EW300 - Worship - other consumables	55	-	-	-	55	-
EW400 - Payment to visiting priests	298	-	-	-	298	-
EX100 - Parish share	82,520	-	-	-	82,520	85,425
EZ100 - Magazine - production	-	-	-	-	-	66
OS100 - Organ Scholar	-	-	1,200	-	1,200	1,200
PC150 - Parish Centre - Licences	-	417	-	-	417	370
<b>Expenditure on charitable activities Totals</b>	<b>120,337</b>	<b>417</b>	<b>49,668</b>	<b>-</b>	<b>170,422</b>	<b>145,699</b>
<b>Other expenditure</b>						
ED202 - Vicarage Oil (to be re- funded)	1,135	-	-	-	1,135	663
EG300 - Bank Charges	71	5	47	-	123	40
PC210 - Parish Centre - Electrical Maintenance	-	111	-	-	111	498
PC220 - Parish Centre - heating maintenance	-	9,112	-	-	9,112	8,828
PC400 - Parish Centre - salaries	-	13,725	-	-	13,725	13,033
PC450 - Parish Centre - cleaning	-	648	-	-	648	625
PC460 - Parish Centre - window cleaning	-	220	-	-	220	165
PC550 - Parish Centre- fire safety	-	811	-	-	811	591
PC650 - Parish Centre - IT	-	-	-	-	-	928
PC900 - Parish Centre - other support costs	-	-	-	-	-	69
<b>Other expenditure Totals</b>	<b>1,206</b>	<b>24,632</b>	<b>47</b>	<b>-</b>	<b>25,885</b>	<b>25,438</b>
<b>Payments Grand totals</b>	<b>127,598</b>	<b>42,906</b>	<b>56,146</b>	<b>-</b>	<b>226,650</b>	<b>192,355</b>

#### 4. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
<b>Cost</b>			
At 1 January 2024 and 31 December 2024	327,065	46,068	373,133
<b>Depreciation</b>			
At 1 January 2024	148,418	46,068	194,484
Charge for year	<u>7,360</u>	<u>-</u>	<u>7,360</u>
At 31 December 2024	155,778	46,068	201,846
<b>Net Book Value</b>			
At 31 December 2024	171,287	<u>-</u>	171,287
At 31 December 2023	178,647	<u>-</u>	178,647

#### 5. CHARITABLE GIVING 2024

##### 5(a) Charity Fund

Five charities were chosen for support during the year 2024. The total amount raised was as follows:

	2024 £	2023 £
General donations	1,008	1,076
Tax recoverable on Gift Aid	<u>197</u>	<u>328</u>
	<u>1,205</u>	<u>1,341</u>

These funds were distributed equally at the Year End to Mission to Seafarers; The Christie; Oxfam GB; MSF UK, and Martin House.

##### 5(b) Grants to Charity from other restricted funds:

Mellor Rose Queen: Tiny Tickers £1,385 (plus GoFundMe Fundraising)

Women's Evening Fellowship: St Ann's Hospice £1,100

Friends of the Mellor Centre: NSPCC £171

##### 5 (c) Special Collections

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

Christmas Collections for The Wellspring: £670

Christian Aid: £63

RNLI: £371

Bible Society: £148

## 6. Fund movement summary

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
<b>Defib Fund</b>							
Restricted	1,193	79	515	-	-	-	757
<b>Sub-totals</b>	<b>1,193</b>	<b>79</b>	<b>515</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>757</b>
<b>FoMC</b>							
Restricted	29,281	11,082	1,077	(12,731)	-	-	26,555
<b>Sub-totals</b>	<b>29,281</b>	<b>11,082</b>	<b>1,077</b>	<b>(12,731)</b>	<b>-</b>	<b>-</b>	<b>26,555</b>
<b>Mellor Flower Group</b>							
Restricted	459	546	453	-	-	-	553
<b>Sub-totals</b>	<b>459</b>	<b>546</b>	<b>453</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>553</b>
<b>Organ</b>							
Restricted	16,056	825	251	-	-	-	16,630
<b>Sub-totals</b>	<b>16,056</b>	<b>825</b>	<b>251</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,630</b>
<b>Organ Scholar</b>							
Restricted	2,200	600	1,800	-	-	-	1,600
<b>Sub-totals</b>	<b>2,200</b>	<b>600</b>	<b>1,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,600</b>
<b>Ukraine Appeal</b>							
Restricted	2	-	-	-	-	-	2
<b>Sub-totals</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>General</b>							
Unrestricted	24,004	136,813	127,598	1,521	-	-	34,740
<b>Sub-totals</b>	<b>24,004</b>	<b>136,813</b>	<b>127,598</b>	<b>1,521</b>	<b>-</b>	<b>-</b>	<b>34,740</b>
<b>Church Building</b>							
Restricted	17,567	3,582	-	-	-	-	21,150
<b>Sub-totals</b>	<b>17,567</b>	<b>3,582</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,150</b>
<b>ChurchYard</b>							
Restricted	29,524	1,075	149	-	-	438	30,887
<b>Sub-totals</b>	<b>29,524</b>	<b>1,075</b>	<b>149</b>	<b>-</b>	<b>-</b>	<b>438</b>	<b>30,887</b>
<b>MoorEnd</b>							
Restricted	102,285	2,931	4,134	-	-	2,235	103,318
<b>Sub-totals</b>	<b>102,285</b>	<b>2,931</b>	<b>4,134</b>	<b>-</b>	<b>-</b>	<b>2,235</b>	<b>103,318</b>
<b>Charity</b>							
Restricted	-	1,205	1,205	-	-	-	-
<b>Sub-totals</b>	<b>-</b>	<b>1,205</b>	<b>1,205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parish Centre</b>							
Designated	-	29,874	42,906	13,031	-	-	-
<b>Sub-totals</b>	<b>-</b>	<b>29,874</b>	<b>42,906</b>	<b>13,031</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PC Building</b>							
Restricted	178,647	-	7,360	-	-	-	171,287
<b>Sub-totals</b>	<b>178,647</b>	<b>-</b>	<b>7,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171,287</b>
<b>Rose Queen</b>							
Restricted	654	4,996	3,148	(1,521)	-	-	980
<b>Sub-totals</b>	<b>654</b>	<b>4,996</b>	<b>3,148</b>	<b>(1,521)</b>	<b>-</b>	<b>-</b>	<b>980</b>
<b>Choir</b>							
Restricted	3,978	32,887	31,197	-	-	-	5,667
<b>Sub-totals</b>	<b>3,978</b>	<b>32,887</b>	<b>31,197</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,667</b>
<b>Toddlers</b>							
Restricted	758	1,465	1,069	(300)	-	-	854
<b>Sub-totals</b>	<b>758</b>	<b>1,465</b>	<b>1,069</b>	<b>(300)</b>	<b>-</b>	<b>-</b>	<b>854</b>
<b>WEF</b>							
Restricted	3,156	5,531	4,389	-	-	-	4,298
<b>Sub-totals</b>	<b>3,156</b>	<b>5,531</b>	<b>4,389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,298</b>
<b>Totals</b>	<b>409,764</b>	<b>233,490</b>	<b>226,650</b>	<b>-</b>	<b>-</b>	<b>2,673</b>	<b>419,277</b>

## 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:

<b>Title of Fund</b>	<b>Purpose</b>
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 2024.

### **Trustees' expenses**

Trustees are reimbursed for expense items incurred.