

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JUST IN ROSELAND AND ST MAWES

England & Wales - Charity number 1141718

Details

Status	Registered
Legal form	Previously excepted
Registered	2011-05-05
Register	View on the Charity Commission register

Contact

Address	St. Mawes Church Church Hill St. Mawes Truro Cornwall TR2 5DP
Phone	01326270871
Email	treasurer@stjustandStmawes.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: The Parochial Church Council for the parish of St Just in Roseland and St Mawes in Cornwall. The charity is responsible for the running of two Anglican churches within the parish.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£519,940	£690,787	£115,525	2
2024-12-31	£851,077	£887,356	£287,327	2
2023-12-31	£151,171	£138,915	-	-
2022-12-31	£164,942	£186,923	-	-
2021-12-31	£126,592	£158,711	-	-
2020-12-31	£107,002	£153,549	-	-

Trustees

Name	Role	Appointed
Alison Davy		2020-10-19
Andrew Peter Prince		2021-05-10
Angela Margaret Greenwell		2023-05-15
David Anthony Blunt		2023-05-15
Elizabeth German		2018-01-01
Hilary Mimpriss		2024-05-13
Julian Christian Knight Davy		2024-05-13
Katherine Sarah Mair Taurins		2023-05-15
Nicola Anne Pauncefort		2024-05-13
Penelope Leach		2020-07-13
Steve Chapman		2020-10-19
Valerie Willis		2020-10-19

Accounts

The Parochial Church Council of the Ecclesiastical Parish of
St. Just in Roseland and St. Mawes

Annual Report
and
Financial Statements
of the Parochial Church Council
for the year ended 31st December 2025

Oversight Minister: Rev Douglas Wren

Assistant Curate: Rev Penny Leach

Bank:

Barclays Bank plc, Truro, TR1 2RB

Independent Examiner:

Howard Frank FCA – retired
2 Kingsmead Close
Teddington
Middlesex
TW11 9EP

Registered Charity Number: 1141718

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Aims, objectives, structure and governance

Aim and purposes

The Parochial Church Council of St. Just in Roseland has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical. It is also responsible for the maintenance of St Just Church, St Just café and gardens, St Mawes Church and Church Hall.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship and become part of the parish community. The services and activities put faith into practice through prayer and scripture, music, and sacrament. When planning the year's activities, consideration is given to the Church of England's commitment to Faith in Action and the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion.

Structure, governance and management

The Parochial Church Council became a registered charity on 5th May 2011 – registration number 1141718. Members of the PCC, who are also trustees for the purposes of the Charities Act 2011, are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. 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. The PCC met 10 times during the year.

The PCC confirms it has complied with the requirements imposed by the code under section 5A of the Safeguarding and Clergy Discipline Measure 2016.

PCC Members

PCC Members 2025

Rev Penny Leach	Local Leader, Associate Priest and Strategic Area Dean
Rev Douglas Wren	Roseland Oversight Minister
Mrs Elizabeth German	Reader

		Term of office ceases
Mr David Blunt	Deputy Churchwarden	2027
Mr. Stephen Chapman	PCC Member (PCC Secretary from 2022)	2026
Mrs. Alison Davy	Churchwarden	
Mr Julian Davy	Deputy Churchwarden	2028
Mrs Sue Diamond	PCC Member	2028
Mrs Angela Greenwell	Churchwarden	
Mrs Hilary Mimpriss	PCC Member	2027
Mrs Nicky Pauncefort	PCC Member	2028
Mr Andrew Prince	Treasurer and Deanery Synod Rep	2027
Mr Michael Somers	Lay chair	2nd March 2025
Mrs Katie Taurins	Safeguarding Officer	2026
Mr Simon Taurins	Deanery Synod Rep	2026
Mrs. Valerie Willis	PCC Member	2026

Electoral Roll Officer – Sophia Hetherington (Parish Administrator)

Following the full revision in 2025 resulted in a total of 48 applicants, during 2025 there were 11 late additions, giving a total of 59.

Following further revision of the Electoral Roll prior to the APCM 2026 the total remains 59.

Church Attendance: - this is based upon the average of what are called 'usual' Sundays across the year. Our figures for these have remained broadly similar since Covid. St Just 21, St Mawes 19.

2025 Rev Penny Leach Associate Priest Report

The church: Our service structure remains on a weekly basis, a Book of Common Prayer service 8.00 in St Just followed by Common Worship Holy Communion or Morning Worship services at 9.30 in St Mawes and 11.00 in St Just. Thanks to Liz German, Angela Greenwell and Valerie Willis for their assistance in leading worship as well as all who read, lead intercessions and to Doreen Freeman and Graham Sluter for playing at our services. Thank you also to Douglas for his support in the parish and across the benefice.

Thank you to Tim and Pippa Pratt and to Steve Chapman, our sacristans and to all who offer sides duty in both our churches ensuring the smooth running of our weekly services and then also assist with all the special elements of the different aspects of the church year. The weekly Monday Morning Prayer service offers prayers for visitors who have requested them as does the Prayer Chain set up by Katie Taurins. In Lent and Advent a Roseland Benefice wide Bible Study was held with a gathering of folk from churches across the Roseland, an example of our activities to become one benefice.

Involvement with community activities has occurred across the year. Special church services such as the St Just Feast, the Companions service, Harvest, Christmas and Easter services including the walk of witness, RNLI on the quay and the service of Remembrance. Church involvement in the harvest supper and Christmas lunch, turning on of the Christmas tree lights, to list just a few.

Many thanks are due to all who contribute to our church life, so many with such a range of activities, both in church and in our other gatherings – thank you all. Thank you very much indeed to our Churchwardens, Alison and Angela and their deputies, Julian and David for your support and advice and continual attention to the detail of our parish life. Thank you to the PCC – members with various roles, our Secretary, our small ministry team, our organists and all who assist with our services in so many ways, our gardeners and flower arrangers. A thank you to Katie for all her continuing work, often behind the scenes, on the important aspect of church life – safeguarding – very much appreciated. And then Sophia, without whom my role would be so much harder. Sophia's knowledge and willingness result in the smooth running of the administrative and financial aspects of the church, with thanks too to Andrew Prince all the effort he puts into his Treasurer role, in other ways and along with Sally continuing work on the Interpretive Centre.

I am very grateful for all the support and encouragement I receive from you all.

2025 Rev Douglas Wren, Roseland Rector Report

2025 was a significant one for the parishes of the Roseland. On 1st February the Pastoral Reorganisation Scheme came into force creating the new Roseland Benefice. Love it or loath it, I'm pleased to say that the vast majority of our church members are responding positively to our new arrangement.

On May 4th we gathered together for a Celebration Service in Veryan and there have been other joint activities throughout the year including the Inn Group that meets for Bible Study and fellowship, Evensongs with the Roseland Churches' Choir, Bishop Hugh's last Sunday service in the Diocese and Bishop David's day with us in June culminating in a service in Gerrans. Three times last year an informal Council met to explore themes. 2025 was also important for Penny who was appointed Strategic Rural Dean for Powder Deanery.

Looking ahead to 2026 I believe that we can work together to ensure that the new Benefice is a real benefit to all of the churches so that we can be more fruitful than when we were before. I would like to build on three areas: Community, Leadership and Mission, and I look forward to exploring these with as many of you as possible.

Finally, thank you to all who give of themselves for the running of our churches and also to all our community that seeks to be disciples of Jesus in this place.

St. Just-in-Roseland

Churchwarden's Report for year ended December 2025: St Just-in-Roseland

I would like to take this opportunity to thank everyone who forms part of our church family, the sacristans, sidesmen, those leading prayers, doing the readings and serving the chalice, as well as our Parishioners. Peter Teague for ringing the bells and all those who serve refreshments each Sunday. My thanks to Paula Rosewall for keeping the church clean and tidy. Also to those who launder the altar linen and clean the Church brass. In particular I am grateful to Valerie Willis and to Liz German who lead our Morning Worship service, helping out when Penny is away. I wish to give my thanks and appreciation to Steve who always looks after the 8am service each week and handles the Church Locking Rota, he is also Secretary for the P.C.C.

We thank our Organists Doreen Freeman and Graham Sluter, Graham in particular who gives his support voluntarily. Roger & Sarah Dettmer give endless support in the background which is so appreciated. Sarah Dettmer & Nicky Pauncefort give their help at the weddings which takes up hours of their time, often on sunny Saturdays. I must thank Sue Diamond for looking after the Card Stall. This gives visitors a chance to take something home to remind them of their visit to our beautiful Church. Sue spends a lot of time ordering lovely cards from local artists, as well as many other gifts including products that are made out of wood in Bethlehem. This is raising extra funds for our Church. I am very grateful for this and also for giving me a lot of support in my role as Churchwarden. Sue also meets visiting groups from Cruise ships and Societies that come to the Church each year.

Thanks to our Flower Ladies led by Val Dunning with Elaine Tomlinson and Helen Baker for the many hours that they spend creating the lovely flower arrangements to keep our church so beautifully decorated. It has been good to see Susan Thomas helping at Easter, Harvest Festival and Christmas.

Enormous thanks and appreciation from all of us go to Clive Johns our Gardener & Verger, he keeps the Churchyard looking so tidy and beautiful. He has been helped one day a week by Andy & Sam. Clive is planning to retire in the spring next year after 26 years. We have been very lucky to find Jacob Howard-Endean, who will take over from Clive next year. He will help us to replant the gardens adding more colour and scent for our visitors to enjoy. Monty Don's programme about the Gardens was shown in February and this has resulted in some extra visitors which is welcome.

Safeguarding has become a big item for the Church, with a large team in Truro giving help and advice. Katie Taurins is the Parish Safeguarding Officer, this involves a lot of work to make sure that everyone has completed the necessary training.

We must not forget Sophia who works so hard in the office sorting out everything for both Churches. She gives Penny and Andrew lots of help and support by keeping all the records well sorted. Our Marriage Preparation day was held on February 15th for all the young couples to be married in the Church in 2025. A special occasion which is embedded in the life of our Parish is the celebration of St Just Feast on October 12th. We are joined by all the various Clubs and Associations in our Parish. This year it was centred around the young in our Parish, with children from St Mawes School with the Brownies and Rainbows. Steve organised the Parish Harvest Supper which was held on October 18th in the Memorial Hall and was a great success.

The Service of Lessons and Carols by Candlelight was held on December 18th. We were pleased to have a warm Church as the new boiler had just been fitted. The Church was full and we all enjoyed mulled wine and mince pies together after the Service.

Andrew Prince, our Treasurer and his wife Sally have continued to make a huge contribution to the new Discovery Centre by overseeing the build and researching all the information that is included. The Discovery

Centre was officially opened on 15th February with Bishop Hugh, Sam Galsworthy and Julian German attending and recognising this considerable achievement. Bishop Hugh then blessed the new Inscription Stone by the Holy Well, kindly given by Katie Taurins.

Finally we express our thanks and appreciation to Penny Leach who has to manage both Churches alone, she works tirelessly on the many aspects of her role. Penny's licensing service took place on October 20th, officiated by Bishop David. Penny is also the Rural Dean which gives her even more work to do across the Diocese.

The Tearoom has had a new utility area and storeroom built at the back, a new toilet has been built outside, which has meant that the kitchen has been extended giving much needed extra preparation space. Phoebe re-opened on February 22nd, she had various problems from the recent build, but they were sorted out by the end of March. Phoebe has worked hard with a good team and they have had a busy season staying open seven days a week.

We are lucky to have Douglas Wren as our Oversight Minister, the Benefice Advent and Lent courses at the Roseland Inn have been well supported. It is so good to have the opportunity to meet and get to know people from all the other Parishes on the Roseland.

Alison Davy, Churchwarden

Churchyard Report – St Just in Roseland

THE CHURCH

The main occurrence at St Just this year has been the creation and opening of the new Discovery Centre, which now forms part of the Church Estate.

It is proving very popular with visitors and does much to enhance their experience. The Centre and the updated Tearoom have been connected to mains drainage which is a huge benefit.

We are most grateful to Andrew and Sally Prince for their initiative, research and hard work to bring this project into reality. The Centre and the Car Park machines are contributing significantly to our Church income.

After 47 years of faithful service the Church boiler caught fire in late October. Luckily Clive was able to shut it down before any damage occurred. After much discussion and negotiation with the D.A.C. and investigation of alternative energy sources, we received a Faculty to replace the boiler with another oil one. From four quotations Jose and Blackler were chosen, they had installed the original one in the 1980's. They acted promptly and a new boiler was installed in early December in time for the Christmas services.

A fund raising appeal managed by Olivia Barrington was launched. Many people gave most generously, this has covered the cost of the boiler and has also enabled us to put out to tender the restoration of the eastern access path and lights.

The clock, organ and fire extinguishers have all had their annual service. Wear and tear to the lower Lychgate has been repaired.

A Quinquennial Survey was conducted in March and three minor urgent recommendations have been carried out. Otherwise the fabric of the Church is in excellent condition.

CHURCHYARD

Much new planting around the Discovery Centre has taken place as was required by the planning permission. All is growing on well. Much management of trees and large shrubs has been necessary due to squirrel and gale damage.

All D.E.F.R.A. instructions have been fulfilled and a full tree survey will be carried out in 2026. Conrad Bernie continues to give us excellent tree surgery services.

Clive Johns intends to retire in the Spring of 2026 and we decided not to renew Will Varley's contract. We advertised to find a new Gardener/Verger and we have engaged Jacob Howard-Endine to start in January 2026. He is R.H.S. trained and qualified and he is very keen to take on the task of renewing much of the exotic planting which defines this special place.

Julian Davy Deputy Churchwarden

A Note from Card Stall Organiser Sue Diamond

I was invited to take over the Card Stall in 2025, as Sue Jeremy, who had looked after it for many years wished to retire. Thank you Sue for all your hard work over the years.

I set about searching for new ideas and luckily found some lovely Christian cards and prints, by the watercolour artist Hannah Dunnet. These proved to be very popular. I then veered slightly 'off piste' and spoke with Amir in Bethlehem, who works with the Christian woodcarvers. I ordered 50 olive wood Nativity Bells, to be made in Bethlehem, and these have also proved to be so popular that more than 150 sold throughout the summer.

Regular stock items include natural stone cross necklaces and fish key rings, tree of life pendants, angel key rings, and olive wood holding crosses, and also large greeting cards featuring different views of the church, from artist Malcolm Cockell.

Always looking for new ideas, I have found an artist in Falmouth who makes cards from his paintings of Cornwall, so these too have been added this year. As the stall is unmanned for a large part of the year, I keep items with a maximum price of £15. My challenge now is to try and match last year's sales of £10,000, which was the turnover from April to September.

St. Mawes Church

Churchwarden's Report for 2025 – St Mawes Church

During 2025 St Mawes Church continued to thrive. There is a congregation of local residents and several second home owners who regularly attend our services.

Our Holy Communion services led by Rev Penny Leach and our occasional Morning Worship services led by Liz German or myself are equally well supported.

Sadly in March we lost Michael Somers. Michael was Vice Chairman of the PCC and for many years had been an integral part of our church community. He had just arranged the purchase and installation of a re-furbished organ to replace our unreliable instrument. We will always be grateful for all Michael did for St Mawes.

There were two Evensong services. One in Lent and the other in Advent when we lit the church with candles to mark the "Coming of the Light". Both services were led by the Roseland Churches Choir.

The Church was beautifully decorated for Harvest Festival when St Mawes School visited. All the produce was donated to local charities and Lesley and Keith Hughes kindly collected the produce from both St Just and St Mawes. Truro Food Bank is always in need.

St Mawes School visited again in December for the Christingle Service. The children made their own "Christingle" in the church hall assisted by the school staff. They then attended a service in the church where the Rev Penny explained the symbolism of the orange etc. assisted by some wonderful handicraft by Jane Merrick.

The Christmas Eve Crib Service was full to overflowing! Even with extra chairs at the back of the church was "standing room only" as children, parents and grandparents came to worship and hear the Christmas story; the children participating as they carried the Nativity figures to the Crib.

During the first half of the year, I hosted monthly coffee mornings at my house assisted by David Blunt. However, after the summer break we discontinued as there no longer seemed to be a need. It was a good opportunity for members of the St Just and St Mawes congregations to meet.

Special thanks are due to Tim and Pippa Pratt our sacristans who prepare the church throughout the year and to Doreen Freeman our organist. However we are fortunate in that every member of the congregation contribute in different ways as readers, flower arrangers or coffee makes. Stephen Warman decorates the Altar for festivals and looks after the planters at the fore court with a seasonal display of flowers – a welcome for all who climb the hill to visit the church.

We are grateful to our Oversight minister Rev Douglas Wren who has visited several times to lead services but especially to Rev Penny Leach our priest and spiritual guide in St Mawes and to David Blunt who has looked after the fabric.

Angela Greenwell, Churchwarden St Mawes

St Mawes Church and Church Hall 2025

REPAIRS

The adverse weather conditions have taken their toll upon the buildings yet again

- A cherry picker was required for replacing roof tiles on the church.
- The back rock wall behind the church hall seems to be under control regarding flooding.
- Internal repairs have been undertaken on the altar and the large table in the church hall.
- A temporary repair has been done on the small window in the hospitality area. Quotes for replacement are underway.
- Quotes for repointing the church ridge tiles and repainting the church gutter as recommended by the QI are being looked into.

ORGANISATION

The Parish Office has been reorganised. Clearance of the church records is still ongoing. The small office is still being let in the church hall. The church hall welcomed back the Kay Bains Charity for their yearly visit. Our teas and coffees at the end of the Sunday service are still being well supported, but due to the adverse weather our summer Monday and Thursday beverages were a bit of a disaster. The Food Bank collections are still being well supported, all thanks to Keith and Lesley.

A big thank you is due to the boys from St Just Gardens for clearing the ivy from the front parking area and wall and re-pointing. Last but not least a big thank you to Paula and her team for keeping the church spick and span.

Deputy Churchwarden – David Blunt

Proceedings from PCC and activities in the parish 2025 – Steve Chapman, PCC Secretary

BEYOND THE PARISH

At a Diocese level affecting the Parish, Bishop David was installed in the Diocese on the 17th May at Truro Cathedral and visited the Roseland on the 26th June, meeting for lunch at the Rosland Inn, Philleigh followed by a service at Gerrans. Bishop Hugh left the Diocese to go to Winchester at the end of the year. Penny took on her role as Strategic Rural Dean in July. Penny was commissioned as Associate Priest to the Roseland Benefice and Local Leader to the parish in a service lead by Bishop David in St Just church on the 20th October. The PCC would like to express their appreciation for Penny's commitment to the parish.

THE PARISH AND BENEFICE

The PCC noted church services have seen attendance average the same as 2024 during the course of this year, but there is still a lot of work to be done to attract a younger congregation. Advent and Lent church discussion groups offered a chance to explore key issues of these two Church seasons and have seen more people wanting to attend these groups. The Lent course ran successfully for six weeks at the Roseland Inn comprising of a meal first and then a discussion based around the book, Holy Habits. A new way of attracting people to come to this group. Using a similar format, Bible Studies took place at Philleigh in June.

FABRIC ISSUES:

Quinquennial Inspections took place at both Churches in March 2025. There were no major issues and urgent works are completed or in progress. The St Just Church Boiler gave up the ghost in October. Thanks to Julian's hard work a new boiler was able to be fitted before the start of the main December services all made possible by the generosity from people within the Parish.

There have been many challenges in the garden this past year with trees such as Drimys, Oak, Ash and Myrtle having to be removed due to disease, plus Rhododendron bushes carefully taken out of the ground. Thanks to Julian Davy for overseeing this necessary extra work.

Thanks to the generosity of Katie Taurins a new engraved stone was installed at the Holy Well.

COMMUNITY ACTIVITIES IN BOTH CHURCHES

Involvement with community activities has occurred across the year as usual. Special church services such as the St Just Feast, which was centred around the young people. Thanks to Helen Couch, Alex Wood and Bridgit Macklin for the involvement. The Companions service, Harvest Festival, All Souls Services, remembering people of the Parish who have departed this life, Christmas and Easter services including the walk of witness, RNLI on the quay and the service of Remembrance. Church involvement in the harvest supper and turning on of the Christmas tree lights. Thank you to Keith Ives for volunteering to cook the Harvest Supper and to Sue Diamond whose sterling efforts and enthusiasm has resulted in stronger sales with the Book Stall in the Church.

Community hospitality continued in 2025, with the refreshments on offer in St Mawes over six weeks when the charity shop is open. Renwicks café at St Just church provides a meeting place for many locals. Hospitality is also on offer in the monthly coffee mornings in which all are welcome – regulars attend from both churches. Grateful thanks to Angela Greenwell and to David Blunt for their work in St Mawes Church. David has undertaken major re-organisation of the parish office and storage facilities over this year. Angela continues to offer substantial support to worship.

ST JUST CHURCH

St Just Church remains as popular as ever with visitors, along with the official opening of the Discovery Centre by Sam Galsworthy in March which has enhanced the visitors experience when visiting the area. Enormous thanks are due to Andrew and Sally Prince for seeing this project become a reality after a year of daily involvement to keep the project moving forward and reaching the strict deadlines to complete the opening within the perimeters set by Cornwall Council. Thanks also to the volunteers who do their weekly shifts welcoming people who come to increase their knowledge of the Church, its history and the history of other areas on the Roseland. Special mention to Liam Mulvin who keeps the rota of volunteers up to date, plus the many shifts that he commits to every month.

With grateful thanks too to Val Dunning, Elaine Tomlinson, Sue Diamond and Helen Baker (plus Bill Baker who does the heavy work) who have kept the Church looking beautiful with their impressive flower displays. Thank you as ever to Clive and to Will, (who in December relinquished his position) for their continuing commitment to the church and gardens.

An updated version of the St Just Visitors Guide Booklet was produced in the middle of the year which has already proved very popular and gone into a second print. Once again Sally and Andrew Prince gave a lot of time and thought to producing this booklet.

Thanks were expressed to Alison and Julian for all their input as churchwarden & deputy churchwarden. In St Just Church thanks to Alison and Julian Davy for their oversight role of the church and gardens and liaison with Clive & Will. Thanks, as always to Sophia whose continued smooth running of the administrative and financial aspects of the church makes life easier for everyone, and to Andrew Prince for his Treasurer role.

As always in this community thanks to the many unnamed folk who contribute to church life in different ways and grateful thanks are due to them all for giving their time and energy to our church and community. This year in particular special thanks go to Sally and Andrew Prince for all their work on the Discovery Centre and to the dedication of Alison and Julian Davy who give such close attention to the needs of the church and its environs.

The PCC wishes to express their thanks to Penny Leach for her commitment to the parish.

Safeguarding Report

There have been no safeguarding issues this year.

PCC members are up to date with training including those whose roles have changed. Non-PCC members who are required to complete basic safeguarding are also up to date. To the best of my knowledge DBS checks are all current. The safeguarding dashboard is up to date.

Work with any vulnerable adults is carried out by Rev Penny Leach in a pastoral capacity.

Katie Taurins Safeguarding Officer

Deanery Synod Report 2025

Three meetings took place during the year: 26th February, 7th May, 12th November

A standing item at each meeting was a report on the progress of each of the mission areas: Truro, Roseland, Upper Fal and Isles of Scilly as well as a Treasurer's report.

Items of focus for each meeting:

At the February meeting Erica Payne spoke on the Dockyard Project funded by LICF (Low Income Community Fund) and Joff Phipps on the activities of Transforming mission within the Deanery. a number of presentations were received on how churches within the Deanery are engaging in work with children and young people.

At the May meeting a very much appreciated presentation was received from the head teacher of Gerrans School which led into useful small group discussions on engagement with young people

At the November meeting, Isaac McNish, Head of Ministry, gave a presentation on the Growing Younger report, followed by small group discussions, taking forward ideas from the previous Synod meeting.

Rev Penny Leach (then Deanery Synod Treasurer, Deanery Implementation Team)

Treasurer's Report

This report covers the year ended 31 December 2025. Draft accounts were presented to the PCC and approved on 23 March 2026. An alternative comparative format is included from page 26.

Surplus

The overall deficit for 2025 was **£171,800** (2024: £34,338). This is largely due to the decision to **write down** the asset value of the car park and café, which are not saleable and had overstated the balance sheet.

Depreciation for the year was **£184,571**; excluding this, the accounts would show an operating surplus of **£12,771**.

The Good Growth grant and associated expenditure continued to dominate our financial position. £882,400.46 was received from Cornwall Council in 2024, of which £683,915.80 was spent that year, leaving £198,484.66 carried into 2025. This sum is included in the Restricted Fund column of Grants Received of £296,702 (page 20). Total Good Growth grant across 2024–2025 was £975,878. The project was completed by March 2025.

Receipts

Visitor donations increased significantly. Car park donations rose by £6,383 (39%), and other giving increased by 20%. The Centre opened in March 2025 and has undoubtedly contributed.

The café was closed from November 2024 to March 2025, with rent resuming in April. Despite this, rental income increased by £7,739 (84%) to £16,939.

Bookstall sales in the Church and Discovery Centre rose by £14,811 (214%) to £21,724, with costs of £7,861, generating a surplus of £13,863.

While there were no legacies in 2025 or 2024, two major fundraising efforts were successful:

- £13,600 raised in March 2025 for the Good Growth project (total £84,716 over two years, excluding Gift Aid)
- £35,750 raised in November–December for a boiler, path, and lighting project

Expenditure

The revised depreciation policy resulted in a charge of £184,670 (2024: £13,818), correcting the overstatement of non-saleable assets. This aligns with the accounting treatment of the Discovery Centre and Good Growth project.

Key increases in expenditure include:

- Diocesan contribution: +£4,031 (14%) to £31,932
- Clergy and staffing: +£4,284 (26.7%), mainly travel costs
- Church maintenance: £16,237 (2024: £6,151), primarily boiler replacement at St Just and roof repairs at St Mawes
- Electricity: +56% to £7,091
- Good Growth project: £337,107 (completion phase)
- Car park maintenance: £3,464 (2024: £1,657), including £2,229 for machine upgrades
- Administration: £9,704 (2024: £4,973)
- Food and refreshments: £629 (2024: £144)

Costs reduced in some areas:

- Organ/piano tuning: £432 (2024: £6,228)
- Oil: £694 (2024: £1,985)

Reserves

General reserves stand at £67,797 (2024: £59,966), in line with Charity Commission guidance of 3–6 months' expenditure. This provides sufficient cover for operating costs and ministry contributions in 2026.

Looking Ahead

Storm Goretti (8–9 January 2026) caused significant tree damage in the St Just-in-Roseland churchyard gardens, requiring ongoing remedial work. However, with a full year of café and Discovery Centre operations ahead, we anticipate a continuing operating surplus.

Thanks

We are deeply grateful to all who support the Church's finances through giving, volunteering, and administration—especially Steve Chapman, Alison and Julian Davy, Katie Taurins, and Discovery Centre Manager Liam Mulvin. Thanks also to Sue Diamond for her work in growing bookstall sales.

Julian Davy and Olivia Barrington led a highly successful fundraising effort for the boiler, path, and lighting project. Julian also ensured the boiler installation was completed before Christmas, avoiding disruption to services.

The Discovery Centre opened in March 2025, completing the Good Growth (UK Shared Prosperity Fund) project within schedule. This included:

- Resurfacing the lychgate path with new lighting and electrics
- Construction of the centre (green roof, solar panels, heat pumps)
- Installation of heritage displays and media
- Café extension and relocation of facilities
- New toilets and drainage
- Landscaping, planting, and wildlife habitats

Sally Prince played a central role throughout, from fund raising and bid writing to delivery and content creation. Thanks also to Bishop Hugh and Sam Galsworthy for opening the centre.

I am particularly grateful to Sophia Hetherington for her dedication to administration and bookkeeping.

We also record with sadness the loss of Michael Somers, whose wisdom and support to the PCC and Treasurer continues to be greatly missed.

We give thanks to the Almighty for His provision.

A. Prince

Treasurer
April 2026

Independent Examiner's Report

Independent Examiner's report to the Members/Trustees of the Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

I report on the accounts for the year ended 31 December 2025, which are set out on pages 16 to 25.

Respective responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The 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 needed.

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 Statement

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 statement 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Howard Frank FCA – retired
2 Kingsmead Close
Teddington
Middlesex
TW11 9EP

Date: 22nd March 2026



Statement of Financial Activities

Statement of Financial Activities For the year ended 31st December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total 2024 £
Incoming resources:					
Voluntary income	2a	88,587	375,215	463,802	816,035
Activities for generating funds	2b	38,663	-	38,663	16,115
Income from investments	2c	3,307	3,766	7,073	8,106
Church activities	2d	10,642	-240	10,402	10,821
Total incoming resources		141,199	378,741	519,940	851,077
Resources expended:					
Church activities	3a	104,543	96,783	201,326	128,075
Cost of generating voluntary income	3b	11,492	130,015	141,507	14,437
Cost of development	3c	9,958	337,996	347,954	744,844
Total resources expended		125,993	564,794	690,787	887,356
Other recognised gains	7a	-	-	-	-
(Losses)/Gains on investment assets	7b	(401)	(552)	(953)	1,941
Net income / (expenditure) before transfers		14,805	(186,605)	(171,800)	(34,338)
Transfers between funds	11	(34,723)	34,723	-	-
Net movement in funds		(19,918)	(151,882)	(171,800)	(36,279)
Total funds brought forward	11	87,715	198,659	287,326	321,665
Total funds carried forward	12	<u>67,797</u>	<u>47,728</u>	<u>115,525</u>	<u>287,327</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classified as continuing.


The annexed notes form part of these financial statements.

Balance Sheet

Balance Sheet as at 31 December 2025

	Notes	<u>2025</u> £	<u>2024</u> £
Fixed Assets			
Tangible	7a	4,444	189,114
Investments	7b	90,209	91,062
		94,653	280,176
Current Assets			
Stock	8	430	1,500
Debtors and prepayments	9	-	758
Cash at bank and in hand		44,445	334,123
		44,875	336,381
Liabilities			
Creditors : Amounts falling due within one year	10	(24,003)	(329,230)
		20,872	7,151
Net Current Assets			
		115,525	287,327
Total Net Assets			
		115,525	287,327
 Represented by:			
Parish Funds			
Unrestricted Funds	11, 12	67,797	87,713
Restricted Funds	11, 12	47,728	199,614
		115,525	287,327
		115,525	287,327

Approved by the Parochial Church Council on
and signed on its behalf by:



Rev. Penelope Leach
Priest and PCC Chair



Andrew Prince
PCC Treasurer

The annexed notes form part of these financial statements.

Notes to the Accounts

**Notes to the financial statements
For the year ended 31st December 2025**

1 Accounting policies

Basis of financial statements

The financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with the current Statement of Recommended Practice, Accounting and Reporting by Charities, published 2014, applicable to charities adopting the FRSE, Financial Reporting Standard for Smaller Entities (effective 2015).

We received very substantial grant income over the last few years. Under **Charities SORP (FRS 102)**, grant income is recognised when the charity is entitled to the funds. In our case, we received much of the grant in advance to help with our cash flow but we were required to deliver proof of delivery and payment for a specific project (and therefore in Restricted Funds) before the next grant payment was due. Photos of progress, Quantity Surveyor reports, proof of payments with bank statement backup and other documents were provided and we received Cornwall Council agreement that works had been met.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value.

Items excluded from the accounts

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

In accordance with s10(2)(a) and (c) of the Charities Act 2011 the churches in St Just in Roseland and St Mawes are excluded from the financial statements as they are consecrated property. The church hall in St Mawes and the vicarage are excluded from the financial statements as benefice property.

In previous years, the cost of works on the new car park and associated landscaping at St Just in Roseland had been capitalised and depreciated as it is on PCC land. However, this year's grant treatment requiring grant income to be recognised in the same period as related expenditure would have meant one building being written off in two years while the car park was still capitalised. Both the car park and the new building are not saleable and therefore it was agreed the Balance Sheet was in-effect overstating the value of assets. As a result, we have agreed to write-down the asset value of the car park by depreciating all but a few pounds.

The financial statements do not include the accounts of the St Just in Roseland Charitable Trust (registered charity number 1057734) which are kept separately from that of the PCC. The trustees are also trustees of this charity, but it is administered separately.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place. However, the PCC does not hold any endowment funds at the present time.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for specific PCC activity intended by the donor.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Notes to the financial statements

For the year ended 31st December 2024

1 Accounting policies (continued)

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resource, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s10(2)(a) and (c) of the Charities Act 2011.

The cost of works on the new car park and associated landscaping at St Just in Roseland, originally capitalised and depreciated over a period of 25 years, has now been fully depreciated as has the café

The new tea rooms/café have been capitalised and depreciated over a period of 25 years. All equipment in the café has now been fully depreciated.

Moveable church furnishings and equipment costing more than £1,000 are capitalised at cost and depreciated over their useful life. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. All items are included in the Church's inventory for insurance purposes.

Investments are valued at market value at 31st December.

Stock is valued at the lower of cost and market value.

**Notes to the financial statements
For the year ended 31st December 2025**

2 Incoming Resources

Income	Unrestricted General Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
<i>a) Voluntary income</i>				
Planned giving	20,153	1,904	22,057	32,521
Collections and other giving	6,743	12,991	19,734	7,211
Tax recovered on Gift Aid	5,099	16,145	21,244	1,600
Other receipts	-176	639	463	420
<i>Other voluntary receipts:-</i>				
Grants received	5,030	296,702	301,732	683,916
Donations, appeals etc	29,235	46,715	75,950	74,127
Car park machines	22,503	119	22,622	16,240
Legacies	-	-	-	-
	<u>88,587</u>	<u>375,215</u>	<u>463,802</u>	<u>816,035</u>
<i>b) Activities for generating funds</i>				
Tea Shop income	16,939	-	16,939	9,201
Bookstall & other sales	21,724	-	21,724	6,914
	<u>38,663</u>	<u>-</u>	<u>38,663</u>	<u>16,115</u>
<i>c) Investment income</i>				
Dividends on CBF Investment Funds	3,045	411	3,456	3,284
Bank & CCLA Deposit Fund interest	243	1,235	1,478	2,723
Rent (incl. Western Power wayleave)	19	2,120	2,139	2,099
	<u>3,307</u>	<u>3,766</u>	<u>7,073</u>	<u>8,106</u>
<i>d) Church activities</i>				
Fees for weddings and funerals	10,597	-240	10,357	10,136
Church lettings	45	-	45	-
Other income generated	-	-	-	685
	<u>10,642</u>	<u>-240</u>	<u>10,402</u>	<u>10,821</u>
	<u>141,199</u>	<u>378,741</u>	<u>519,940</u>	<u>851,077</u>

Notes to the financial statements
For the year ended 31st December 2025

3 Resources expended

	Unrestricted General Fund	Restricted Fund	Total 2025	Total 2024
Expenditure	£	£	£	£
<i>a) Church activities</i>				
Missionary and charitable giving	8,089	-	8,089	200
Education	116	(116)		-
Diocesan parish contribution	31,932	-	31,932	27,901
Upkeep of services	1,717	491	2,208	3,205
Clergy and staffing costs incl. expenses	20,323		20,323	16,040
Organists fees	3,772	-	3,772	4,010
Organ/piano tuning	432		432	6,228
Upkeep of churchyard (including Verger's salary)	4,095	25,396	29,491	31,400
Church running - insurance	5,858	-	5,858	5,186
Church running - electric/gas	7,091	-	7,091	4,529
Church running - water	840	-	840	998
Church running - oil	694	-	694	1,986
Church maintenance	2,542	13,695	16,237	6,151
Cleaning	5,536	-	5,536	3,128
Other PCC property upkeep	-	-		-
Food and refreshments	629	-	629	144
Administration	9,704	34	9,738	4,974
Independent Examination	750	-	750	750
Bank charges	423	26	449	660
Tea shop maintenance		285	285	3,484
Depreciation - car park		56,971	56,972	7,099
	104,543	96,783	201,326	128,075
The organist fees do not refer to Graham Sluter who gives his services voluntarily.				
<i>b) Cost of generating funds</i>				
Fund raising costs	2,396	88	2,484	984
Car Park machines	1,235	2,229	3,464	1,657
Miss V - Flo gas	-			41
Depreciation - tea room	-	127,698	127,698	6,721
Depreciation adjustment - tea room	-	-		-
Bookstall costs - purchases for resale	7,861	-	7,861	5,034
	11,492	130,015	141,507	14,437
<i>c) Cost of Development</i>				
Total costs at year end	9,958	337,996	347,954	744,844
	125,993	564,794	690,787	887,356

Notes to the financial statements
For the year ended 31st December 2025

4	Staff costs	Total 2025	Total 2024
	<i>Unrestricted:</i>	£	£
	Administrator's salary	15,600	15,002
	Employer's pension contributions	468	453
	Clergy expenses	4,139	585
		20,207	16,040
	<i>Restricted - included in upkeep of churchyard expenses:</i>		
	Verger's salary	9,894	9,894
	Gardener's salary	-	1,372
	Employer's pension contributions	297	331
		10,190	11,596

5 Taxation
The charity is exempt from corporation tax on its charitable activities.

6 Payments to PCC Members
Clergy and staffing costs includes our share of the Oversight Minister's expenses. A small amount of the expenses paid to the incumbent may have related to her services as Chair of the PCC.
No other payments or expenses were paid to any other PCC member, persons closely connected to them, or related parties.

7 Fixed Assets

a) **Tangible**

	Burial ground	Car park & grounds	Tea Rooms & Equipment	Total 2025	Total 2024
Cost	£	£	£	£	£
Cost at start of year	-	107,202	196,992	304,194	296,794
Additions	-	-	-	-	7,400
Disposals	-	-	-	-	-
Cost at end of year	-	107,202	196,992	304,194	304,194
Depreciation					
Depreciation at start of year	-	45,787	69,293	115,080	101,260
Charge for the year	-	56,972	127,698	184,670	13,820
Disposals	-	-	-	-	-
Depreciation at end of year	-	102,759	196,991	299,750	115,080
Net book value at end of year	-	4,443	1	4,444	189,114
Net book value at start of year	-	61,415	127,699	189,114	195,534

See also note 1 above.

*The Parochial Church Council of the Ecclesiastical Parish of St. Just in Roseland and St. Mawes
Annual Report for the year ended 31st December 2025*

7 Fixed Assets (continued)

b) Investments

<i>Investments at market value:</i>	Unrestricted		Total 2025 £	Total 2024 £
	General Fund £	Restricted Fund £		
	Market value at start of year	60,770		
Purchases at cost	21,813	19,413	41,225	-
Disposals	(19,413)	(21,813)	(41,225)	-
Net (losses)/gains	(301)	(552)	(853)	1,941
Market value at end of year	62,869	27,340	90,209	91,062

Investments are held with CBF Church of England Funds.

<i>Investments at cost:</i>	Unrestricted		Total 2024 £	Total 2023 £
	General Fund £	Restricted Fund £		
	Cost at start of year	45,000		
Purchased during year	14,092	-	14,092	-
Disposals	-	(25,798)	(25,798)	-
Cost at end of year	59,092	3,476	62,568	74,274

<i>Investment holdings: restricted</i>	Global Equity Income Fund	Property Fund	Investment Fund	Fixed Interest Securities Fund
	Number of shares	No. of shares	Number of shares	No. of shares
	Units held at start of year	3,077	-	268
Purchased during year	-	-	296	8411
Disposals	466	-	268	-
Units held at end of year	3,077	-	296	8411

<i>Investment holdings: unrestricted</i>	Global Equity Income Fund	Property Fund	Investment Fund	Fixed Interest Securities Fund
	Number of shares	No. of shares	No. of shares	No. of shares
	Units held at start of year		26,790	1,201
Purchased during year	466	-	268	-
Disposals			296	8,411
Units held at end of year	466	26,790	1,173	1,109

8 Stock

	Total 2025 £	Total 2024 £
Stock represents bookstall items for resale, valued at the lower of cost and market value.	430	1,500

*The Parochial Church Council of the Ecclesiastical Parish of St. Just in Roseland and St. Mawes
Annual Report for the year ended 31st December 2025*

9 Debtors and prepayments		Total 2025	Total 2024
		£	£
Gift aid tax recoverable		-	758
Prepayments and accrued income		-	-
		-	758

10 Liabilities		Total 2025	Total 2024
		£	£
<i>Amounts falling due in one year:</i>			
Accrual for Independent Examiner's fee		750	750
Other creditors (Restricted funds)		8,253	228,480
Loan from diocese		15,000	100,000
		24,003	329,230

11 Funds	Opening	Income	Expenditure	Transfers	Gains	Closing
	£	£	£	£	£	£
<i>Restricted:</i>						
GG - Good Growth Fund	(8,463)	321,049	339,754	12,168	-	(15,000)
Patricia Holmes Fund	200,710	172	154,423	(46,270)	-	189
Anne Hadjuk Fund	8,732	238	491	-	(552)	7,927
McCrum Fund	2,213	-	-	-	-	2,213
Companions Fund	9,080	654	-	(9,734)	-	
St Just Refurbishment Fund	30,098	41,721	42,189	305	-	29,935
St Mawes Refurbishment Fund	9,497	3,548	1,160	-	-	11,885
St Just Garden Fund	(58,660)	12,426	26,894	78,254	-	5,127
St Just Organ Fund	4,351	-	-	-	-	4,351
Youth Club	1,101	-	-	-	-	1,101
Agency collection (see below)	-	(1,067)	(116)	-	-	
Restricted Totals	198,659	378,741	564,795	34,723	(552)	47,728
Unrestricted - General fund	86,014	141,199	125,992	(33,022)	(401)	67,797
Unrestricted – Café Redevelopment Designated	1,701			(1,701)		
Unrestricted Totals	87,715	141,199	125,992	(34,723)	(401)	67,797
Totals	286,374	519,940	690,787	-	(954)	115,525

A **correction** has had to be made to a discrepancy on **Agency** collections. Agency shouldn't be recorded as income or expenditure. But in previous years going back to 2015, journals were recorded against income or expenditure. This year we made adjustments to remove these imbalances which is why the report closing column has no totals for Agency collection. Making the change this year will eliminate the imbalances going forward.

Last year's accounts showed a closing balance of £287,327 which was overstated by £953 and so the closing balance should have shown £286,374 – which is correctly shown in the figures above.

	Unrestricted	Restricted	Total
Last year's published closing balances	87,713	199,614	287,327
Agency corrections (multiple years)	2	(955)	(953)
Adjusted opening balance	£ 87,715	£ 198,659	£ 286,374

Totals based on last year's balance b/f	287,327	519,940	690,787	-	(954)	115,525
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*The Parochial Church Council of the Ecclesiastical Parish of St. Just in Roseland and St. Mawes
Annual Report for the year ended 31st December 2025*

The figure of 154,423 for expenditure in Note 11 above relates to the decision to depreciate the Fixed Asset balances so much this year. This showed a problem with a big negative balance on the St Just Garden Fund. As the Patricia Holmes and Companions Funds were also for St Just, fund transfers were made from these to the St Just Garden Fund to compensate. Shares held in the Garden Fund were exchanged for cash at value and then General Funds were then applied to the remaining deficit.

Fund Purposes

The Patricia Holmes Fund was for spending on St Just Church and Gardens and was used to continue work on the new car park, tea rooms and burial ground.

The Anne Hadjuk Fund is for the provision of altar flowers at St Just Church annually on the Sunday nearest to 18th September in memory of Jamie Keiner.

The McCrum Fund is for the upkeep of the area outside St Mawes Church.

The Companions Fund comprises funds raised by friends of St Just Church who support church activities at the St Just Church.

The St Just Refurbishment Fund was established in 2007 and is for the maintenance of the fabric of the church, including the new car park and burial ground at St Just in Roseland. This fund has received monies collected for a recent appeal for help to replace the boiler, path and lights at St Just.

The St Mawes Refurbishment Fund is for the maintenance of St Mawes Church.

The St Just Garden Fund is for the maintenance and upkeep of the gardens in St Just.

The St Just Organ Fund is for the replacement or refurbishment of the St Just Church organ.

The Youth Club is for expenditure on the new club for young people in the parish.

The Good Growth Fund is for grant income from Cornwall Council and related expenditure on the Interpretive / Discovery Centre, café works, main path & lighting works.

12 Analysis of net assets between funds

	Unrestricted General Fund	Restricted Fund	Total 2025	Total 2024
	£	£	£	£
Tangible fixed assets	-	4,444	4,444	189,114
Investments	62,869	27,340	90,209	91,062
Current assets	12,137	32,738	44,875	336,381
<i>Liabilities:</i>				
Amounts falling due in one year	(7,209)	(16,794)	(24,003)	(329,230)
Amounts falling due after one year	-	-	-	-
	<hr/>			
Net assets at 31 December 2025	67,797	47,728	115,525	287,327

13 Capital Commitment

There were no capital commitments as at 31 December 2025. However, the roofer has indicated we need to repoint the ridge tiles in St Mawes.

14 Post Balance Sheet event

At December 2024 the PCC was in the middle of a number of projects at St Just in Roseland – Interpretive Centre build, waste water mains connection, garden paths, ponds and lighting upgrade to LED lighting to help with our Net Zero commitments. Grant received in advance of some payments has been allocated into 2025 accounts in line with grant standards. All requirements for expenditure for the grant were made on or before 30th March 2025 in line with the Good Growth contract.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of St.
Just in Roseland and St. Mawes

**Annual Report
and
Financial Statements
of the Parochial Church Council
for the year ended 31st December 2024**

Oversight Minister Designate and Assistant Curate: Rev Douglas Wren

Assistant Curate: Rev Penny Leach

Bank:

Barclays Bank plc, Truro, TR1 2RB

Independent Examiner:

Helen Bardle ACA
Chartered Accountant
Dilkhush
Portheast Way
Gorran Haven
St Austell
PL26 6JA

Registered Charity Number: 1141718

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Aims, objectives, structure and governance

Aim and purposes

The Parochial Church Council of St. Just in Roseland has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical. It is also responsible for the maintenance of St Just Church, St Just café and gardens, St Mawes Church and Church Hall.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship and become part of the parish community. The services and activities put faith into practice through prayer and scripture, music, and sacrament. When planning the year's activities, consideration is given to the Church of England's commitment to Faith in Action and the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion.

Structure, governance and management

The Parochial Church Council became a registered charity on 5th May 2011 – registration number 1141718. Members of the PCC, who are also trustees for the purposes of the Charities Act 2011, are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. 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. The PCC met 10 times during the year.

The PCC confirms it has complied with the requirements imposed by the code under section 5A of the Safeguarding and Clergy Discipline Measure 2016.

PCC Members

PCC Members 2024

Rev Penny Leach	Assistant Curate and Chair
Mrs Elizabeth German	Reader
Rev Douglas Wren	Oversight Minister Designate

		Term of office ceases
Mr David Blunt	Deputy Churchwarden	2027
Mr. Stephen Chapman	(Appointed Secretary May 2022)	2026
Mrs. Alison Davy	Churchwarden	
Mr Julian Davy	Deputy Churchwarden	2027
Mrs Angela Greenwell	Churchwarden	
Mrs Hilary Mimpriss	PCC Member	2027
Mrs Nicky Pouncefort	PCC Member	2027
Mr Andrew Prince	Treasurer and Deanery Synod Rep	2026
Mr Michael Somers	Lay chair	2025
Mrs Katie Taurins	Safeguarding Officer	2026
Mr Simon Taurins	Deanery Synod Rep	2026
Mr James Thomas	PCC Member (retired 13 May 2024)	
Mrs. Valerie Willis	PCC Member	2026

Electoral Roll Officer – Sophia Hetherington (Parish Administrator)

In preparation for the 2024 Annual Parochial Church Meeting, 2025 sees the requirement across the Church of England of the preparation of a new roll – a requirement every six years and previously undertaken in 2019. As the numbers below reveal those wishing to enrol has dropped significantly, the parish is not unusual in this, it is being seen across the country – the continuing impact of Covid is offered as a partial cause.

Of these not seeking re-enrolment, the vast majority are no longer church attenders and some are second home owners. Two have died during the course of the year, one being Michael Somers who had already completed the form prior to the closure of the time period for revision and sadly needing to be removed. 9 are new enrollers and are folk who have joined us more recently. The remainder are almost entirely our regular attending congregations.

Electoral Roll Number: March 2025 48 (April 2024 86)

Church Attendance: - this is based upon the average of what are called 'normal' Sundays across the year. Our figures for these have remained similar since Covid.

Usual Sunday attendance: St Just 19, St Mawes 20

2024 Rev Penny Leach Assistant Curate Report

The church: Our service structure remains on a weekly basis, a Book of Common Prayer service 8.00 in St Just followed by Common Worship Holy Communion or Morning Worship services at 9.30 in St Mawes and 11.00 in St Just. Thanks to Liz German, Angela Greenwell and Valerie Willis for their assistance in leading worship as well as all who read, lead intercessions and to Doreen Freeman and Graham Sluter for playing at our services. Thank you also to Douglas who takes services when I am on leave.

Church services have seen greater attendance during the course of this year. The resident congregation has increased in both St Just and St Mawes churches. Refreshments are now on offer each week after the Common Worship service in both churches enabling opportunities to welcome regulars and visitors. Thank you to Tim and Pippa Pratt, to Steve Chapman and to all who offer sides duty in both our churches ensuring the smooth running of our weekly services and then also assist with all the special elements of the different aspects of the church year. The weekly Monday Morning Prayer service offers prayers for visitors who have requested them as does the Prayer Chain set up by Katie Taurins. In Advent a Roseland wide Bible Study was held with a gathering of folk from churches across the Roseland, a taster of our aspiration to become one benefice.

Involvement with community activities has occurred across the year. Special church services such as the St Just Feast, the Companions service, Harvest, Christmas and Easter services including the walk of witness, RNLI on the quay and the service of Remembrance. Church involvement in the harvest supper and Christmas lunch, turning on of the Christmas tree lights, to list just a few.

Many thanks are due to all who contribute to our church life, so many with such a range of activities, both in church and in our other gatherings – thank you all. Thank you to the PCC – members with various roles, our Secretary, Churchwardens and deputies, our small ministry team, our organists and all who assist with our services in so many ways, our gardeners and flower arrangers. I am very grateful for all the support and encouragement I receive from you all. This year I have particular thanks to Katie for all she has done this year in her the role of safeguarding officer, it has been a big task, especially in relation to the requirements of the dashboard on which Katie worked unseen, safeguarding is of such importance so thank you Katie. And then Sophia, without whom my role would be so much harder. Sophia's knowledge and willingness result in the smooth running of the administrative and financial aspects of the church, with thanks too to Andrew Prince all the effort he puts into his Treasurer role, with our church buildings and especially over this year, with Sally too, the construction of the Interpretive Centre.

Thank you too to the generosity of the anonymous donors who provided the funds for a replacement organ at St Mawes Church.

By the time of writing this in 2025, the Roseland Benefice has finally been approved and the Interpretive Centre officially opened. We look forward in 2025 to the development of both as we join together with other churches in serving the Roseland.

Penny Leach, Assistant Curate

St. Just-in-Roseland

Churchwarden's Report for year ended December 2024: St Just-in-Roseland Church

I would like to take this opportunity to thank everyone who forms part of our church family, the sacristans, sidesmen, those leading prayers, doing the readings and serving the chalice, as well as our Parishioners. Peter Teague for ringing the bells and all those who serve refreshments each Sunday after the Service. Our thanks go to Paula Rosewall for keeping the church clean and tidy, as well as those who launder the altar linen and clean the Church brass.

In particular I am grateful to Valerie Willis who regularly leads our Morning Worship Service and Liz German who helps when Penny is away. I wish to give my thanks and appreciation to Steve who always looks after the 8am service each week and handles the Church Locking Rota. We thank our Organists Doreen Freeman and Graham Sluter, Graham in particular who gives his support voluntarily. Roger & Sarah Dettmer give endless support in the background which is so appreciated. Roger investigated the best way to include a C.D. back up system of Hymn tracks for each Church, this is now in place. Sarah & Nicky Pauncefort give their help at the weddings which takes up hours of their time, often on sunny Saturdays.

I must thank Sue Jeremy for looking after the Card Stall at the back of the Church. Sue has done this for many years, it gives visitors a chance to take something home to remind them of their visit to our beautiful Church. Sue Diamond has kindly taken over this role which involves quite a few hours each week, as well as raising more funds for our Church. I am very grateful for this and also for giving me a lot of support in my role as Churchwarden. Sue also meets visiting groups from Cruise ships and Societies that come to the Church each year. We are hoping to expand this.

Enormous thanks and appreciation from all of us go to Clive Johns and Will Varley our Gardeners & Vergers, they keep the Churchyard looking so tidy and beautiful. So often they are the main contact to many of our visitors who need help or directions. They help our flower team by picking foliage, fetching & carrying, as well as getting rid of all the debris when flower arranging finishes.

Thanks to our Flower ladies led by Val Dunning with Elaine Tomlinson and Helen Baker for the many hours that they spend creating the lovely flower arrangements to keep our church so beautifully decorated. Monty Don visited the Church Gardens in May to film for a new programme of U.K. Gardens, this will be shown early in 2025 and we hope will be good advertising for our Church and Gardens.

Safeguarding has become a big item for the Church, with a large team in Truro giving help and advice. Katie Taurins is the Safeguarding Officer for our Churches, this involves a lot of work to make sure that everyone has completed the necessary training.

In May James Thomas retired from the P.C.C. after 35 years, he was responsible for the fabric of the Church and also oversaw all the work in the gardens. We appreciate all the dedication he gave to this special place. Julian has returned to the P.C.C. and has taken over from James, but James will always be there to give advice if needed.

We must not forget Sophia who works so hard in the office sorting out everything for both Churches. She gives Penny and Andrew lots of help and support by keeping all the records well sorted.

We have had another busy year, with our usual full schedule of baptisms, 14 weddings. Our Marriage Preparation day was held on February 10th for all the young couples to be married in the Church in 2024.

The Harvest Supper this year was held on September 21st in the Memorial Hall and was a great success. A special occasion which has become embedded in the life of our Parish is the celebration of St Just Feast on October 13th, when we invite our Patron Sam Galsworthy to accept our Tithe payment. 51 invitations are sent out to all the various Clubs and Associations in our Parish. They then parade from the top Lych Gate into the church with banners and symbols of their particular interest. We always have a local Speaker and this year Nev

Meek of the Old Cornwall Society gave us an interesting talk. After the service we all join together to enjoy a feast and social time together after this special service.

I must give our thanks to Patrick at the bakery, he gives us so much support through the year, making tasty pasties, sausage rolls and mince pies for our Church gatherings. He also makes the beautiful wheatsheaf of bread for our Harvest Festival service.

The Service of Lessons and Carols by Candlelight just before Christmas was held on December 19th, the Church was full and we all enjoyed mulled wine and mince pies together after the Service.

The Tearoom re-opened on 28th March, ready for Easter with Phoebe Renwick as our new tenant. Phoebe has had a very successful first season with her family giving her lots of support. The Tearoom closed in October for the building work to take place through the winter.

Andrew Prince, our Treasurer and his wife Sally have made a huge contribution to our Church by getting a large grant from Cornwall Council. This has enabled connecting the Tearoom onto mains drainage, solving the problems that had arisen. An Interpretive Centre is also being built, which will be enjoyed by our many visitors and local families.

Finally we express our thanks and appreciation to Penny Leach our Curate who has to manage both Churches alone, she works tirelessly on the many aspects of her role. Penny also will officiate at other Churches on the Roseland when needed, so she is a very busy person. We are lucky to have Douglas Wren as our Oversight Minister who gives Penny and all our Churches his support. He organised an Advent course at the Roseland Inn which was well supported. It is so good to have the opportunity to meet and get to know people from all the other Parishes on the Roseland. This is essential as we are forming a new Benefice across the Roseland.

Alison Davy Churchwarden

Fabric Report – St Just in Roseland

Since taking responsibility for the Church Fabric and Churchyard, (both Grade 1 listed) from James Thomas I have come to really appreciate how much time and effort he has put into caring for this unique site. I am grateful for his ongoing support and knowledge.

It is vital that the building and garden continue to be maintained to the current high standard. This is what attracts the thousands of visitors from the U.K. and abroad each year. The comments left in the Visitors book are a very gratifying testament to all the efforts.

Churchyard Report – St Just in Roseland

The Church itself is in good condition thanks to the major restoration in 2012. Our Architect says the heating system is responsible for the lack of damp and deterioration. The boiler is 38 years old and in dire need of replacement. We are currently in negotiation with the Diocesan authorities about a replacement.

A minor leak over the Font was traced to some lead sheeting that had slipped. This has been re-sited and refastened as well as some loose slates. Churchyard Report - St Just in Roseland The Churchyard has experienced two named violent storms this year, with winds of 50-70mph. Luckily there were no trees blown down, but the large Tulip Tree beside the road developed a major split and had to be felled, before it came down on the road. A replacement has been replanted. The St Mawes Garden Society have kindly given us a Paper Handkerchief Tree, this has been planted near the top lych gate.

We have had to hard prune two large *Drimys Winterii* because of disease as well as a couple of small *Rhododendrons*. This is all part of good husbandry of the varied trees and shrubs, some of which are over a hundred years old. A few others have been taken out, but these will be replaced and a further programme of diverse planting will take place over the next few years.

A new ride on mower and a power barrow have been purchased to help Clive and Will. They will also benefit from a large new container, beside the old one. This means that all equipment, tools and materials can be kept under lock & key.

A new power supply has been installed in the Church, as well as new lighting down from the top lych gate. There will be more new lighting done in the near future.

The path from the top lych gate has been resurfaced, as well as the area outside the west door. The path to the Boatyard has also been renewed.

New Burial Ground and Tearoom/Cafe Area

Sadly the huge Ash Tree beside the Tearoom had to be felled as it was diseased. A new Eleagnus hedge has been planted at the bottom end of the burial ground. A new hedge has been planted inside the roadside wall below the Tearoom. Shrubs have been planted outside the fence that surrounds the Pond. All this is to make the area more attractive and greener as well as helping wildlife and pollinating insects.

Julian Davy Deputy Churchwarden

St. Mawes Church

Churchwarden's Report for 2024 – St Mawes Church

I am pleased to report that during 2024 many positive things happened at St Mawes Church. Our loyal congregation continued to grow. Regular services of Holy Communion were led by Reverend Penny Leach. The service of Morning Worship was held approximately every three months led by Lay Reader Liz German or myself. Evensong took place during Lent and Advent. These services were well attended and led by the Roseland Churches Choir while Rev Penny Leach officiated. There were also two weddings and one wedding blessing during the year. The church was beautifully decorated for the Harvest Festival. St Mawes School visited and all the produce was donated to local charities. St Mawes church is a collection point for the Truro Food Bank. Keith and Lesley Hughes kindly deliver the donations.

In early December the St Mawes School children, accompanied by teachers and helpers, came to the church for their Christingle Service. Children as young as three had fun making their own Christingle in the Church Hall. It was quite a 'sticky' process with oranges, sweets and raisins involved and we learnt that a lot of children don't like liquorice! The ensuing service led by Rev Penny, assisted by her brother Nick, was a happy occasion with the children hearing the Christian message and joining in the hymns.

The Christmas Eve Crib Service is a 'highlight' at St Mawes with parents and grandparents bringing children to participate in the Nativity story. It was wonderful to see so many children proudly carrying shepherds, kings, sheep and a donkey as well as Mary and Joseph to place in the crib.

During July and August a team of volunteers led by Deputy Churchwarden David Blunt, offered afternoon tea and cake on two days a week on the church forecourt. This gesture of hospitality to visitors who had climbed the hill to visit the Charity Shop also encouraged them to visit the church.

During the year Rev Penny offered a once monthly Coffee Morning at her home. This was an excellent opportunity for members of St Just and St Mawes congregations to meet and to introduce friends. When Rev Penny moved house the coffee mornings continued at my home. This is also a chance for us to support various charities but primarily the Food Bank.

Within St Mawes we have a strong team who all contribute to the pleasure of our worship. Doreen Freeman is our loyal organist who has sometimes had to battle with a temperamental organ. Tim and Pippa Pratt are dedicated, hardworking Sacristans. The volunteer flower arrangers are led by Stephen Warman, who also takes care of the planters on the forecourt. Thanks are due to all who give their time and commitment as

Sidesmen, Readers and Leaders of Intercessions, not forgetting the coffee makers who add so much to the fellowship between parishioners and visitors. Paula Rosewall has kept the church beautifully clean.

I am especially grateful to Rev Penny Leach for her spiritual leadership at St Mawes and to David Blunt for maintaining the fabric of the church.

Angela Greenwell Churchwarden

Fabric Report – St. Mawes Church and Hall 2024

The adverse weather condition have taken its toll upon the old buildings during the last, tiles off the roof, guttering damaged and minor flooding, The flooding was due to the heavy rain water coming out of the rock face at the back of the church hall, blocked drains, allowing water to come up through the ladies toilet floor. Hopefully all is now in order.

The upstairs window at the back of the hall has been repaired due to the generosity of parish councillor Robin Giles.

Clearance of the church records is on- going, due to the volume of old records I would like to thank the group for their help.

The Kay Bains charity re- hired the church hall for eight weeks during July and August. They extended their opening hours to include Sunday afternoons. As a result the church ran the tea and coffee afternoons for two days over the eight weeks. Unfortunately the weather was not kind to us and our donations to the church funds did not match last years, although many people came in out of the rain and wind and were made welcome.

The small office is still being let out and is bringing in £100 per month.

The church is in grateful receipt of a replacement organ. This is in thanks to a donation from the late Alan Sadler and an anonymous donor, Doreen now has an instrument worth playing!

The Food Bank collection is being well supported with physical donations as well as cash. I would like to thank Keith and Lesley for all their help with this venture.

I would like to also thank all parishioners for all their support for the end of services teas and coffees. They are being well supported and we meet a lot of new people as well as returning residents.

Thanks must also go to Paula and her family for keeping the church spick and span each week.

David Blunt Deputy Churchwarden

Safeguarding Report

There have been no safeguarding issues this year.

PCC members are up to date with training, new members or those whose roles have changed have been asked to complete additional training, if required. To the best of my knowledge this has occurred. To the best of my knowledge DBS checks are all current. The safeguarding dashboard is in good shape.

The SFOs at the various churches on the Roseland are keen to support one another, particularly now we are one benefice. There is no work with young children at present.

Work with any vulnerable adults is carried out by Rev Penny Leach in a pastoral capacity.

With the opening of the St Just interpretive centre, the PCC has agreed that volunteers should be recruited to help welcome visitors to the venue. Those volunteering will complete the basic safeguarding training.

Katie Taurins Safeguarding Officer

Deanery Synod Report 2024

Three meetings took place during the year: 28th February, 1st May and 6th November.

A standing item at each meeting was a report on the progress of implementation of the On the Way plans across the Deanery. By the end of 2024, the Roseland Benefice was finally approved, the Probus benefice (now renamed Upper Fal) resulted in expansion of the parishes included and the Oversight Minister Rev Caroline Husband was in post. Progress was being made with the original Truro Mission area, now forming Trinity Benefice and a proposed Benefice between St Clement and St Allen.

Items of focus for each meeting:

At the February meeting a number of presentations were received on how churches within the Deanery are engaging in work with children and young people.

At the May meeting presentations were made by

A) Joff Philips on Transforming Mission with 5 communities based around the Truro area working with people outside of normal church expressions

1. Young families who have left the church which meet in Joff's house.
2. Surfing community which meets at 8am at the beach, along with Grace Church in Truro
3. Football community in Truro weekly – 40 members, 18 regularly each week.
4. Old ale house – Peacejams – music based.
5. Cress service in cathedral once a month

B) Erica Payne, reporting on the Deanery use of LICF primarily based in Truro

It is engaging with young people at local schools – Sam Payne mentoring and after school clubs, focusing on children who find school tough. He is also developing a summer festival.

Activities and recent work:

- Christmas – offered a meal to over 40 people who would not otherwise have had a meal. This was a community event.
- Easter – the team gave out Easter bags with crafts to reach out to families in the Truro area.
- Café – has been running since last October. Now in Hendra Hall every Monday which is a bigger space. Hot food and homemade cakes, swap shop for toys books and clothes. There is also a community table so that people feel safe to come when they are not with others initially. People on low incomes suffer emotional stresses and have fewer opportunities so the café is helping start to address these issues.

At the November meeting, following the On the Way update, Sophie Eddy, Diocesan Finance Officer, gave a detailed presentation regarding Diocesan finances and MMF funding which was appreciated in providing concise information to the Synod. More detail available if of interest.

Rev Penny Leach (Deanery Synod Treasurer, Deanery Implementation Team)

Treasurer's Report

This report is for the year ended 31st December 2024. Draft accounts were presented to the PCC and approved on 10th March 2024.

Surplus

Overall a **surplus of £14,903** in 2023 has become a **deficit of -£34,338** in **2024**.

A deficit was expected this year due to the Café site having construction activities for most of the year. This has resulted in less income from Café rental and from car parking donations while there has been restricted access.

Comparison of Income and Expenditure between years 2024 and 2023 has been made more difficult due to a very large Good Growth grant and associated project expenditure which has dwarfed our usual income and expenditure profile. We received £882,400.46 from Cornwall Council during the year of which £683,915.80 was utilised within the year, leaving £198,484.66 to be accounted for in the 2025 accounts in line with accounting practice.

Receipts

Giving through church boxes and car parking machines were down by £7,632 compared to 2023. Income from the new tenant has been very low because the café was only operational from May-October at reduced rent due to the site work. This accounted for another £6,492 drop in income from 2023. These differences are all directly attributable to the building project and total £14,124 of the difference between 2024 and 2023.

Professional fees for ascertaining rental income, required by Charities Law, were also an additional £2,757 of burden.

There were no legacies in 2024 which accounts for another £5,000 of the difference. Fees from Weddings and Funerals produced less income than the previous year which is another £3,277. There was no Festival of Light this year and so other funds generated were £2,577 less than in 2023. Together, this is a further total £13,611 of the difference.

Together, all these items alone account for **£27,735** of the difference.

Admin and church running expenses have increased by £8,099 but this includes £6,000 for a replacement organ in the St Mawes Church (two donations of £2,000 each helped fund this item). The church organs have not been capitalised in the past and we have maintained this policy.

A muck truck and ride-on mower were purchased in the year and were capitalised. An increase in the depreciation charge of £1,480 is also part of the difference.

This takes the difference to **£37,314**

On a **positive note**, dividends, bank interest and rent from the St Mawes Hall has increased by £3,444.

Costs for the car parking machines were £5,180 less than in 2023 as no major upgrades were required in the year.

The valuation of the investment share portfolio also showed an increase of £1,941 in 2023 compared to £2,646 in 2024.

A particularly generous donation provided £40,000 towards the cost of the St Just in Roseland Interpretive site project.

Expenditure

£741,313.04 was spent on the St Just in Roseland site project before the year end of which the Council Grant contributed £683,915.80. Expenditure was in the following categories. We laid a new pipe for waste water connection to the mains at the top of the road, built a brand-new building to help provide history of the area, began an upgrade to the kitchen area at the café, worked with designers to help fit out the new building and repaired paths and lighting in the churchyard.

Categories of expenditure on the Interpretive Site Project during 2024	Amount in Year
Electrics and lights in Gardens	£10,129.46
Extension of cafe and installation of air-source heating	£25,073.10
External Evaluation	£3,400.00
Garden renovation and restocking	£10,341.01
Interpretive Centre Build	£383,770.41
Interpretive Centre Design and Infrastructure	£85,957.14
Mains groundworks, pump and fat trap	£135,300.00
Project administration costs	£61,157.69
Repairing and widening paths	£26,184.22

We continued to benefit from reduced payments to the Diocese for the Parish Share of £27,901 (£27,555 in 2023 and £49,653 in 2022) due to reduction in stipendiary clergy allocation in the parish. Although Penny Leach is non-stipendiary and provides her services without remuneration, we still have to pay half the contribution for a priest in our Parish Share and will continue to do so in 2025.

Reserves

We have sufficient general reserves in place to meet our future expenses (£59,966 and last year £59,777) this is in line with the Charity Commission's recommendation to keep 3-6 month's expenditure in reserve and affords us the opportunity to meet our general expenses and our share of ministry costs (MMF) in 2024. We do however anticipate 2024 to be a challenging year with potential loss of income during the build phase of the Interpretive Centre and the PCC will continue to carefully manage the Church's financial affairs to meet these challenges.

Thanks

I would like to express my deep gratitude to all those who support the Churches' finances in a myriad of roles from donating, collecting and banking monies received, those who obtain quotes and get things done – particularly Steve Chapman, Alison & Julian Davy and Katie Taurins.

I am very indebted to Michael Somers who continued to scrutinise and help me as Treasurer to find the best solutions to the St Just in Roseland site and who was such a support to us as a PCC. We will really miss him.

This year we are particularly indebted to a donor who has contributed matched funding for the Interpretive Centre projects who wishes to remain anonymous. Similarly we have two generous donations for a replacement organ in St Mawes – now he is no longer with us, I feel it is right to say that Michael Somers was one of them.

As Treasurer I am particularly indebted to Sophia Hetherington who does all the hard work of administration, organisation and bookkeeping to produce the accounts and to whom everyone is indebted for quick payment of invoices. She does a phenomenal amount of work liaising with wedding couples.

The Parochial Church Council of the Ecclesiastical Parish of St. Just in Roseland and St. Mawes

Annual Report for the year ended 31st December 2024

I would like to thank Penny Leach for providing so much support in the back office and with comms equipment as well as her priestly roles. We are genuinely indebted to you. Thank you.

We give thanks to the Almighty for His generous provision.

A. Prince, Treasurer April 2025

Independent Examiner's Report

Independent Examiner's report to the Members/Trustees of the Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

I report on the accounts for the year ended 31 December 2024, which are set out on pages 14 to 23.

Respective responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The 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 needed.

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 Statement

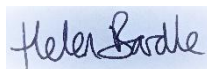
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 statement 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Helen Bardle ACA
Dilkhush
Portheast Way
Gorran Haven
St Austell
PL26 6JA



Date: 10th April 2024

Statement of Financial Activities

Statement of Financial Activities For the year ended 31st December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total 2023 £
Incoming resources:					
Voluntary income	2a	69,849	746,186	816,035	111,811
Activities for generating funds	2b	12,470	3,645	16,115	21,226
Income from investments	2c	2,999	5,107	8,106	4,661
Church activities	2d	10,821	-	10,821	13,473
Total incoming resources		96,139	754,938	851,077	151,171
Resources expended:					
Church activities	3a	79,119	48,956	128,075	120,339
Cost of generating voluntary income	3b	7,585	6,852	14,437	18,576
Cost of development	3c	2,757	742,087	744,844	-
Total resources expended		89,461	797,895	887,356	138,915
Net outgoing resources before transfers		6,678	(42,957)	(36,279)	12,256
Transfers between funds	11	0	0	0	0
Net outgoing resources before other recognised gains and losses		6,678	(42,957)	(36,279)	12,256
Other recognised gains	7a	0	0	0	0
(Losses)/Gains on investment assets	7b	803	1,138	1,941	2,647
Net movement in funds		7,481	(41,819)	(34,338)	14,903
Total funds brought forward	11	80,232	241,433	321,665	340,787
Total funds carried forward	12	87,713	199,614	287,327	306,762

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classified as continuing.

The annexed notes form part of these financial statements.

Balance Sheet

Balance Sheet as at 31 December 2024

	Notes	<u>2024</u> £	<u>2023</u> £
Fixed Assets			
Tangible	7a	189,114	195,534
Investments	7b	<u>91,062</u>	<u>89,121</u>
		280,176	284,655
Current Assets			
Stock	8	1,500	1,500
Debtors and prepayments	9	758	17,513
Cash at bank and in hand		334,123	23,926
		<u>336,381</u>	<u>42,939</u>
Liabilities			
Creditors : Amounts falling due within one year	10	(229,230)	(5,929)
		<u>107,151</u>	<u>37,010</u>
Net Current Assets			
Total Assets less Current Liabilities		<u>387,327</u>	<u>321,665</u>
Creditors : Amounts falling due within one year		(100,000)	-
		<u>287,327</u>	<u>321,665</u>
Total Net Assets			
Represented by:			
Parish Funds			
Unrestricted Funds	11, 12	87,713	80,232
Restricted Funds	11, 12	199,614	241,433
		<u>287,327</u>	<u>321,665</u>

Approved by the Parochial Church Council on
and signed on its behalf by:



Rev. Penelope Leach
Priest and PCC Chair



Andrew Prince
PCC Treasurer

The annexed notes form part of these financial statements.

Notes to the Accounts

Notes to the financial statements

For the year ended 31st December 2024

1 Accounting policies

Basis of financial statements

The financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with the current Statement of Recommended Practice, Accounting and Reporting by Charities, published 2014, applicable to charities adopting the FRSSE, Financial Reporting Standard for Smaller Entities (effective 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value.

Items excluded from the accounts

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

In accordance with s10(2)(a) and (c) of the Charities Act 2011 the churches in St Just in Roseland and St Mawes are excluded from the financial statements as they are consecrated property. The church hall in St Mawes and the vicarage are excluded from the financial statements as benefice property. The cost of works on the new car park and associated landscaping at St Just in Roseland has been capitalised and depreciated as it is on PCC land.

The financial statements do not include the accounts of the St Just in Roseland Charitable Trust (registered charity number 1057734) which are kept separately from that of the PCC. The trustees are also trustees of this charity, but it is administered separately.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place. However, the PCC does not hold any endowment funds at the present time.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for specific PCC activity intended by the donor.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Notes to the financial statements
For the year ended 31st December 2024

1 Accounting policies (continued)

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resource, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s10(2)(a) and (c) of the Charities Act 2011.

The cost of works on the new car park and associated landscaping at St Just in Roseland has been capitalised and depreciated over a period of 25 years.

The new tea rooms/café have been capitalised and depreciated over a period of 25 years.

The equipment for the new tea rooms/café has been capitalised and depreciated over a period of 5 years.

Moveable church furnishings and equipment costing more than £1,000 are capitalised at cost and depreciated over their useful life. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired. All items are included in the Church's inventory for insurance purposes.

Investments are valued at market value at 31st December.

Stock is valued at the lower of cost and market value.

Notes to the financial statements
For the year ended 31st December 2024

2 Incoming Resources

	Unrestricted General Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
Income				
<i>a) Voluntary income</i>				
Planned giving	30,667	1,853	32,521	27,303
Collections and other giving	7,211	0	7,211	10,502
Tax recovered on Gift Aid	1,600	0	1,600	6,891
Other receipts	725	(305)	420	3,048
Other voluntary receipts:-				
Grants received	0	683,916	683,916	250
Donations, appeals etc	13,439	60,688	74,127	37,777
Car park machines	16,206	33	16,239	21,040
Legacies	-	-	-	5,000
	<u>69,849</u>	<u>746,186</u>	<u>816,035</u>	<u>111,811</u>
<i>b) Activities for generating funds</i>				
Tea Shop income	5,556	3,645	9,201	15,692
Bookstall & other sales	6,914	-	6,914	5,534
	<u>12,470</u>	<u>3,645</u>	<u>16,115</u>	<u>21,226</u>
<i>c) Investment income</i>				
Dividends on CBF Investment Funds	2,880	403	3,284	3,179
Bank & CCLA Deposit Fund interest	-	2,723	2,723	3
Rent (incl. Western Power wayleave)	119	1,980	2,099	1,479
	<u>2,999</u>	<u>5,107</u>	<u>8,106</u>	<u>4,661</u>
<i>d) Church activities</i>				
Fees for weddings and funerals	10,136	-	10,136	13,413
Church lettings	-	-	-	60
Other income generated	685	-	685	-
	<u>10,821</u>	<u>-</u>	<u>10,821</u>	<u>13,473</u>
	<u>96,139</u>	<u>754,938</u>	<u>851,077</u>	<u>151,171</u>

Notes to the financial statements
For the year ended 31st December 2024

3 Resources expended

	Unrestricted General Fund	Restricted Fund	Total 2024	Total 2023
Expenditure	£	£	£	£
<i>a) Church activities</i>				
Missionary and charitable giving	200	-	200	250
Education	-	-	-	20
Diocesan parish contribution	27,901	-	27,901	27,555
Upkeep of services	3,205	-	3,205	1,708
Clergy and staffing costs incl. expenses	15,889	151	16,040	13,828
Organists fees	4,010	-	4,010	4,200
Organ/piano tuning	228	6,000	6,228	522
Upkeep of churchyard (including Verger's salary)	-	31,400	31,400	31,321
Church running - insurance	5,186	-	5,186	5,028
Church running - electric/gas	4,529	-	4,529	4,343
Church running - water	998	-	998	662
Church running - oil	1,986	-	1,986	2,105
Church maintenance	3,558	2,594	6,151	8,049
Cleaning	3,128	-	3,128	3,252
Other PCC property upkeep	-	-	-	2,370
Food and refreshments	144	-	144	505
Administration	4,974	-	4,974	4,141
Independent Examination	750	-	750	700
Bank charges	618	43	660	861
Tea shop maintenance	1,815	1,669	3,484	3,304
Depreciation - car park	-	7,099	7,099	5,619
	79,119	48,956	128,075	120,339
The organist fees do not refer to Graham Sluter who gives his services voluntarily.				
<i>b) Cost of generating funds</i>				
Fund raising costs	894	90	984	1,013
Car Park machines	1,657	-	1,657	6,838
Miss V - Flo gas	-	41	41	-
Depreciation - tea room	-	6,721	6,721	7,404
Depreciation adjustment - tea room	-	-	-	-
Bookstall costs - purchases for resale	5,034	-	5,034	3,321
	7,585	6,852	14,437	18,576
<i>c) Cost of Development</i>				
Total costs at year end	2,757	742,087	744,844	-
	89,461	797,895	887,356	138,915

Notes to the financial statements
For the year ended 31st December 2024

4 Staff costs	Total 2024	Total 2023
<i>Unrestricted:</i>	£	£
Administrator's salary	15,002	12,480
Employer's pension contributions	453	374
Clergy expenses	585	973
	16,040	13,828
<i>Restricted - included in upkeep of churchyard expenses:</i>		
Verger's salary	9,894	9,894
Gardener's salary	1,372	16,458
Employer's pension contributions	331	705
	11,596	27,057

5 Taxation
The charity is exempt from corporation tax on its charitable activities.

6 Payments to PCC Members
A small amount of the expenses paid to the incumbent may have related to her services as Chair of the PCC.
No other payments or expenses were paid to any other PCC member, persons closely connected to them, or related parties.

7 Fixed Assets

a) **Tangible**

Cost	Burial ground £	Car park & grounds £	Tea Rooms & Equipment £	Total 2024 £	Total 2023 £
Cost at start of year	-	99,802	196,992	296,794	296,794
Additions	-	7,400	-	7,400	-
Disposals	-	-	-	-	-
Cost at end of year	-	107,202	196,992	304,194	296,794
Depreciation					
Depreciation at start of year	-	38,688	62,572	101,260	88,237
Charge for the year	-	7,099	6,721	13,820	13,024
Disposals	-	-	-	-	-
Depreciation at end of year	-	45,787	69,293	115,080	101,260
Net book value at end of year	-	61,415	127,699	189,114	195,534
Net book value at start of year	-	61,114	134,420	195,534	208,557

See also note 1 above.

Notes to the financial statements
For the year ended 31st December 2024

7 Fixed Assets (continued)

b) Investments

<i>Investments at market value:</i>	Unrestricted	Restricted	Total	Total
	General Fund	Fund	2024	2023
	£	£	£	£
Market value at start of year	59,967	29,155	86,475	86,475
Purchases at cost			-	-
Disposals			-	-
Net (losses)/gains	803	1,138	1,941	2,646
Market value at end of year	<u>60,770</u>	<u>30,292</u>	<u>91,062</u>	<u>89,121</u>

Investments are held with CBF Church of England Funds.

<i>Investments at cost:</i>	Unrestricted	Restricted	Total	Total
	General Fund	Fund	2024	2023
	£	£	£	£
Cost at start of year	45,000	29,274	74,274	74,274
Purchased during year	-	-	-	-
Disposals	-	-	-	-
Cost at end of year	<u>45,000</u>	<u>29,274</u>	<u>74,274</u>	<u>74,274</u>

<i>Investment holdings: restricted</i>	Global Equity Income Fund	Property Fund	Investment Fund	Fixed Interest Securities Fund
	Number of shares	No. of shares	Number of shares	No. of shares
Units held at start of year	3,077	-	268	-
Purchased during year	-	-	-	-
Disposals	-	-	-	-
Units held at end of year	<u>3,077</u>	<u>-</u>	<u>268</u>	<u>-</u>

<i>Investment holdings: unrestricted</i>	Property Fund	Investment Fund	Fixed Interest Securities Fund
	No. of shares	No. of shares	No. of shares
Units held at start of year	26,790	1,201	9,520
Purchased during year	-	-	-
Disposals	-	-	-
Units held at end of year	<u>26,790</u>	<u>1,201</u>	<u>9,520</u>

Notes to the financial statements
For the year ended 31st December 2024

8	Stock							Total 2024 £	Total 2023 £
	Stock represents bookstall items for resale, valued at the lower of cost and market value.							1,500	1,500
9	Debtors and prepayments							Total 2024 £	Total 2023 £
	Gift aid tax recoverable							758	758
	Prepayments and accrued income							-	16,755
								758	17,513
10	Liabilities							Total 2024 £	Total 2023 £
	<i>Amounts falling due in one year:</i>								
	Accrual for Independent Examiner's fee							750	700
	Other creditors (Restricted funds)							228,480	5,229
								229,230	5,929
	<i>Amounts falling due after one year</i>								
	Loan from the Diocese							100,000	0
11	Funds								
		Opening	Income	Expenditure	Gains	Transfers	Closing		
	<i>Restricted:</i>	£	£	£	£	£	£		
	Patricia Holmes Fund	51,882	3,814	(4,304)	139	-	51,531		
	Value of Patricia Holmes Fixed assets	159,497	-	(10,318)	-	-	149,179		
	Anne Hadjuk Fund	7,915	235	-	583	-	8,733		
	McCrum Fund	2,274	-	(61)	-	-	2,213		
	Companions Fund	8,650	430	-	-	-	9,080		
	Value of St Just Refurbishment Fixed assets	32,120	-	(2,022)	-	-	30,098		
	St Mawes Refurbishment Fund	7,301	8,195	(6,000)	-	-	9,496		
	St Just Garden Fund	(35,252)	8,868	(32,690)	416	-	(58,658)		
	St Just Organ Fund	4,353	-	-	-	-	4,353		
	Youth Club	1,103	-	-	-	-	1,103		
	Agency	636	-	-	-	-	636		
	Good Growth Fund	-	734,035	(742,500)	-	-	(8,465)		
	Other	954	(639)	-	-	-	315		
		241,433	754,938	(797,895)	1,138	-	199,614		
	<i>Unrestricted:</i>	80,232	96,139	(89,461)	803	-	87,713		
		321,665	851,077	(887,356)	1,941	-	287,327		

Notes to the financial statements

For the year ended 31st December 2024

The Patricia Holmes Fund is for spending on St Just Church and has been used to continue work on the new car park, tea rooms and burial ground.

The Patricia Holmes Fixed Asset Fund represents the capital expenditure on St Just Church new car park, tea rooms/café and burial ground. It will decline with depreciation each year.

The Anne Hadjuk Fund is for the provision of altar flowers at St Just Church annually on the Sunday nearest to 18th September in memory of Jamie Keiner.

The McCrum Fund is for the upkeep of the area outside St Mawes Church.

The Companions Fund comprises funds raised by friends of St Just Church who support certain church activities, such as the kneeler appeal.

The St Just Refurbishment Fund was established in 2007 and is for the maintenance of the fabric of the church, including the new car park and burial ground at St Just in Roseland.

The St Just Refurbishment Fixed Asset Fund represents the capital expenditure on St Just Church new car park and burial ground. It will decline with depreciation each year.

The St Mawes Refurbishment Fund is for the maintenance of St Mawes Church.

The St Just Garden Fund is for the maintenance and upkeep of the gardens in St Just.

The St Just Organ Fund is for the replacement or refurbishment of the St Just Church organ.

The Youth Club is for expenditure on the new club for young people in the parish.

The Good Growth Fund is for grant income from Cornwall Council and expenditure on the Visitor Centre and associated works.

12 Analysis of net assets between funds

	Unrestricted General Fund	Restricted Fund	Total 2024	Total 2023
	£	£	£	£
Tangible fixed assets	-	189,114	189,114	195,534
Investments	60,770	30,292	91,062	89,121
Current assets	27,693	308,688	336,381	42,939
<i>Liabilities:</i>				
Amounts falling due in one year	(750)	(328,480)	(329,230)	(5,929)
Amounts falling due after one year	-	-	-	-
Net assets at 31 December 2024	87,713	199,614	287,327	321,665

13 Capital Commitment

There were no capital commitments as at 31 December 2024

14 Post Balance Sheet event

At December 2024 the PCC was in the middle of a number of projects at St Just in Roseland – Interpretive Centre build, waste water mains connection, garden paths, ponds and lighting upgrade to LED lighting to help with our Net Zero commitments. Grant received in advance of some payments has been allocated into 2025 accounts in line with grant standards. All requirements for expenditure for the grant were made on or before 30th March 2025 in line with the Good Growth contract.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of St.
Just in Roseland and St. Mawes

**Annual Report
and
Financial Statements
of the Parochial Church Council
for the year ended 31st December 2023**

Priest in Charge:

Rev. Emma Durose (Appointed January 2020, resigned October 2023)
The Rectory, 16 Waterloo Close, St. Mawes, Truro TR2 5BD

Oversight Minister Designate and Assistant Curate: Rev Douglas Wren

Assistant Curate: Rev Penny Leach

Bank:

Barclays Bank plc, Truro, TR1 2RB

Independent Examiner:

Helen Bardle ACA
Chartered Accountant
Dilkhush
Portheast Way
Gorran Haven
St Austell
PL26 6JA

Registered Charity Number: 1141718

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Aims, objectives, structure and governance

Aim and purposes

The Parochial Church Council of St. Just in Roseland has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical. It is also responsible for the maintenance of St Just Church, tea room / café and gardens, St Mawes Church and Church Hall.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship and become part of the parish community. The services and activities put faith into practice through prayer and scripture, music, and sacrament. When planning the year's activities, consideration is given to the Church of England's commitment to Faith in Action and the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion.

Structure, governance and management

The Parochial Church Council became a registered charity on 5th May 2011 – registration number 1141718. Members of the PCC, who are also trustees for the purposes of the Charities Act 2011, are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. 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. The PCC met 11 times during the year.

The Parochial Church Council of the Ecclesiastical Parish of St. Just in Roseland and St. Mawes

Annual Report for the year ended 31st December 2023

PCC Members

2023-2024

(re-election year)

Clergy

Rev Emma Durose	Priest in charge and chair (May-October 2023)
Rev Penny Leach	Priest and curate (Priest from June 2023 previously Deacon) and Deanery Synod representative
Mrs Elizabeth German	Reader and Deanery Synod representative (2026 Synod)

Laity

Mr Michael Somers	Lay chair	2025
Mr Andrew Prince	Treasurer and Deanery Synod Rep	2024/2026 Synod
Mr. Stephen Chapman	(Appointed Secretary May 2022)	2026
Mrs. Alison Davy		2025
Mrs. Valerie Willis		2026
Mrs Katherine Taurins	Safeguarding Officer	2026
Mr. James Thomas		2025
Mrs Angela Greenwell	Churchwarden	
Mr David Blunt	Churchwarden	
Mr Simon Taurins	Deanery Synod Rep (Feb 2022)	2026

Electoral Roll – Sophia Hetherington (Parish Administrator)

Electoral Roll Number: April 2024 86 (April 2023 93)

Church Attendance;

Usual Sunday attendance: St Just 20, St Mawes 20

Report on Church and Community activities over the last year

Following the APCM in May 2023 this year commenced with Rev Emma Durose as priest in charge and Rev Penny Leach a deacon and assistant curate. In October 2023 Emma moved to a new role as oversight minister in Penryn and the new appointee to the designate Roseland Oversight Minister, Rev Douglas Wren, became priest in charge in Tregony and Penny's training incumbent. Penny continued to work in this parish and was priested in June by Bishop Hugh in Truro Cathedral enabling her to undertake all aspects of priestly ministry.

The church: Our service structure remains on a weekly basis, a Book of Common Prayer service 8.00 in St Just followed by Common Worship Holy Communion or Morning Worship services at 9.30 in St Mawes and 11.00 in St Just. Penny expresses her thanks to Liz German, Angela Greenwell and Valerie Willis for their assistance in leading worship as well as all who read, lead intercessions and to Doreen Freeman and Graham Sluter (following the sad death of Nigel Hewett) for playing at our services.

Church services have seen greater attendance during the course of this year. The resident congregation has increased in both St Just and St Mawes churches. Refreshments are now on offer each week after the Common Worship service in both churches enabling opportunities to welcome regulars and visitors. Thank you to Tim and Pippa Pratt, to Steve Chapman and to all who offer sides duty in both our churches ensuring the smooth running of our weekly services and then also assist with all the special elements of the different aspects of the church year. The weekly Tuesday Morning Prayer service offers prayers for visitors who have requested them as does the Prayer Chain set up by Katie Taurins. Advent and Lent church discussion groups offered a chance to explore key issues of these two Church seasons.

Involvement with community activities has occurred across the year. Special church services such as the St Just Feast, the Companions service, Harvest, Christmas and Easter services including the walk of witness, RNLI on the quay and the service of Remembrance. Church involvement in the harvest supper and Christmas lunch, turning on of the Christmas tree lights, to list just a few. Thank you to Keith Ives for volunteering to cook the Harvest Supper and the Christmas lunch and to those involved with the creation and sales of Christmas cards and the St Mawes calendar which raised £5000 for church funds.

Community hospitality with the refreshments on offer in St Mawes over six weeks when the charity shop is open, the café at St Just church (now Renwicks – re-opened after the previous tenant Amy Long (formerly Varcoe) surrendered her lease which provides a meeting place for many locals. Activities with children include craft activities, held weekly over the school summer holidays and regular church involvement with St Mawes Primary School with Carolyn Salisbury and Roger Dettmer visiting weekly and Penny as one of the school's hub councillors.

Hospitality is on offer in the monthly coffee mornings in which all are welcome – regulars attend from both churches and more frequently recently non-church attendees, often friends of the regulars have been attending too widening the social circle. In September Angela opened up her house for a Family Garden Party which drew guests from Ukrainians from the Roseland and from the Roseland churches

St Just Church remains a popular visitor attraction and we give very grateful thanks for the many years of service to Susan Thomas who stepped down after over 50 years of supplying and decorating the Church beautifully with involvement in magnificent Flower Festivals on more than one occasion, thank you Susan. With grateful thanks too to the new team of Val Dunning, Elaine Tomlinson, Sue Diamond and Helen Baker who have kindly agreed to step into this role. Thank you too to Clive and Will for their continuing commitment to the church and gardens. The interpretive centre project will provide funding for improvements in the gardens with grateful thanks to Andrew and Sally Prince for the immense amount of effort involved in securing

this funding. This development will address the difficulties of the toilet facilities in the café, upon which Michael Somers undertook significant research on potential solutions, prior to this bid opportunity occurring.

The Festival of Light was offered for the third time between Christmas and New Year 2023, embraced by the community where despite the dreadful weather well over 2,000 people enjoyed spectacular lighting displays and Christmas music, mulled wine and mince pies in the Church helping to raise over £7,000 for St Just Churchyard and Gardens. Once again Andrew and Sally Prince led the project and persuaded and supervised a large number of volunteers to provide a very successful event.

Within our churches, thank you to Katie Taurins for taking on the role of safeguarding officer and guiding PCC members through the training requirements. Thank you to Angela and David for all their efforts as churchwardens. Significant efforts have resulted in much tidier cupboards in St Mawes church whilst in St Just Church thanks to Alison and Julian Davy for their oversight role of the church and gardens and liaison with Clive, Will and Sophia. Without Sophia, my role (Penny says) would be so much harder. Sophia's knowledge and willingness result in the smooth running of the administrative and financial aspects of the church, with thanks too to Andrew Prince for his Treasurer role.

Many unnamed folk contribute to church life in different ways and grateful thanks are due to you all too for giving your time and energy to our church and community.

Rev Penny Leach and Steve Chapman

Churchwarden's Report for St Mawes

It has been good to see people returning to church after Covid and our core congregation at St Mawes has grown. There is a strong family spirit and we have seen new people taking on the roles of Chalice Bearers, flower arrangers and coffee makers. Thanks to Rev Penny's monthly coffee mornings the congregations of St Mawes and St Just have come to meet and know each other better, as well as to welcome new people to the community.

There have been "stand out" moments at St Mawes. The Christmas Eve Crib Service was attended by more than 150 children, parents and grandparents. The Marriage Preparation weekend in February attended by eleven couples was a very happy occasion led by Rev Penny. Organist Doreen guided the couples on choosing suitable music. Doreen has bravely battled on with our old temperamental organ and now thanks to a legacy from the late Alan Sadler, and two generous donations, we have been able to purchase a newly refurbished organ, shortly to be delivered. Many thanks to Michael Somers for arranging this.

During the summer we hosted twice weekly "Teas" on the church forecourt while the Kay Bain Charity sale was run from the church hall. We raised over £600 for church funds, while the charity made over £16,000. Thank you to all who gave their time.

The re-organisation of the church hall records is "work in progress". The newly cleared office space has been let to Dina Wheatcroft for the benefit of the Roseland Youth Sailing Trust.

The Food Bank collection is still much needed and Keith and Lesley Hughes have kindly looked after this. There is a dedicated team of helpers at St Mawes led by our Sacristans Tim and Pippa Pratt, who prepare the church throughout the seasons. Stephen Warman looks after the forecourt of the church keeping the planters looking lovely. He also takes care of the altar flowers for feast days. All the Sidesmen, Intercessors, Readers, Flower Arrangers and Coffee Makers are much appreciated. Paula Rosewall keeps the church and hall clean and cared for.

We trust that in the coming year St Mawes will continue to grow spiritually under the inspiring leadership of Rev Penny.

Angela Greenwell & David Blunt St Mawes Churchwardens

Fabrics Reports

St. Just in Roseland Parish Church

Garden maintenance has continued with Clive and Will. Susan Thomas stepped back from organising the flower team in the church, for which very grateful thanks are due for so many years of service in this role, thank you Susan. We thank Valerie Dunning for taking up the proverbial 'reins' with her team of Elaine, Helen and Sue.

A heating pump needed replacement and this was undertaken early in the year.

Six members of the Diocesan Advisory Committee visited the church and gardens to check on plans for renovation of the garden paths, lighting change to LED and for a view on a proposed Interpretive Centre within church property. We were delighted to receive a letter of support for the project. We combined this visit with a visit from a specialist ground source heating contractor but concluded that this would be an impractical heating option without insulating this Grade 1 listed building and inserting either under floor heating or large radiators. This was deemed impractical.

We received a Site Energy Audit from the Diocese to advise us on how best to reduce energy consumption. The oil boiler was assessed along with the units distributing heat. The suggestion was to change our approach of heating the building to heating just people and not the space using electric chandeliers. For smaller

congregations it was suggested to supply electrically heated jackets or blankets. 3-phase electricity was seen as essential for providing these options. Costs for this are likely to be difficult without substantial grants. LED lighting was also recommended but this had already been identified. We continue to look for ways to work to our Net Zero commitments.

An application was begun in 2023 for Good Growth grant funding to enable the building of a new 110m² Interpretive Centre along with solar and air-source heating near the St Just in Roseland Tearoom / Café. The application was also to enable the upgrade of paths, ponds, churchyard lighting and to allow for connection of the café and Interpretive Centre onto the mains drainage which would allow the new centre to have toilet facilities and for the café to share this connection. This grant was agreed on 11th March 2024 and this requires us to finish all building work, fit out and garden refurbishments plus pay all contractors by December 2024. There was some cost outlay before the grant contract was finalised and this is noted in the accounts under prepayments. More details are listed in the Treasurer's report.

St Mawes Church

After the extensive efforts of 2023, the church no longer feels damp and fabric needs have reduced this year. The aged organ was repaired twice before it was discovered repair was no longer possible, heating was repaired by Charles Pridmore and David Blunt repaired the water heater in the kitchen. Michael Somers sourced a replacement organ which is expected to arrive in the summer.

Safeguarding Report

All of the PCC members have completed current training requirements and DBS status is also current, to the best of my knowledge. No safeguarding issues arose during the year.

Any new members may have to renew or do e-learning, depending on status. Learning will also vary with the role they have on the PCC.

Dashboard is used for relevant recording of information for safeguarding, the diocesan preferred recording method.

At present we have no regular children or young peoples' work being run by the church. Last summer children's art activity was held in the hut in the park, children were always with a parent/carer.

Church interaction with vulnerable adults is primarily carried out by Rev Penny, this is during home visits 1:1.

'This is to confirm 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). To the best of my knowledge.

Katie Taurins

Deanery Synod Report 2023-24

Three meetings took place during the year: 21st June 2023, 18th October 2023 and 28th February 2024. The focus in all meetings was on aspects of the On the Way plan at benefice level and the wide aspirations across the Deanery.

At the June meeting Rev Douglas Wren (in Rev Penny Leach's absence – the Roseland representative) reported on the need for clearer identification of the role of an Oversight Minister, the role of lay focal ministers and the details of financial arrangements. He emphasised the need for vision to grow the churches across the Roseland and suggested the possibility of a pioneer minister to assist with this. This meeting also received reports on transforming mission in Truro with a range of initiatives and on the progress made with LICF funding with the launch of the Dockyard café alongside Truro Foodbank.

The October meeting focussed upon 2 other aspects of the Deanery plan with presentations on Global Mission and the encouragement of churches within the Deanery to become involved and a presentation on an example of Creation Care from Rosey Sanders, Creation Care Champion at All Saints Highertown gave a presentation on her Church achieving the bronze Kernow Green Church Award through embedding green measures into everyday Church life. The meeting was also informed of the destinations of recycled materials in Cornwall are available on www.cornwall.gov.uk/recycling clicking on the 'what happens to my recycling' box. Followed by Dr Annabelle South who presented a short film prepared in association with Tear Fund. Dr Chris South explained the procedure for linking individual homes taking part in an environmental audit to a local Church. The link is www.creationcare.org.uk. Each mission area provided an update with the consultation process for the Roseland underway, the resignation of Rev Emma Durose noted leaving a potential 0.5 stipendiary vacancy for the future.

At the February meeting Rural Dean Marc Baker reported on each of the mission areas and informed the meeting of the new role of Deans of Area. The proposed Roseland Benefice had received some objections to which the Diocese had responded. The objectors were now provided with an opportunity to respond to the responses. (At the time of writing, these have been received, the Church Commissioners have determined the matter can now be decided upon the written statements and the result is awaited). The meeting then heard a number of presentations on how churches within the Deanery are engaging in work with children and young people.

Rev Penny Leach (Roseland Representative, Deanery Implementation Team)

Treasurer's Report

This report is for the year ended 31st December 2023. Draft accounts were presented to the PCC and approved on 11th March 2024.

Surplus

Overall a deficit of £34,025 in 2022 has turned into a **surplus of £14,903** in 2023 which is a big turnaround. Total receipts are down totalling **£151,171** in 2023 (£164,942 in 2022) but total expenditure is also down totalling **£138,915** in 2023 (£186,923 in 2022). The valuation of the investment share portfolio showed an increase of £2,646 in 2023 against a decrease of £12,044 in 2022.

Receipts

The accounts show that total income is £13,771 down in 2023 in comparison with 2022.

In reality this is approximately £18,000 down if an accounting adjustment of approximately £5,500 is removed. In 2023 voluntary receipts £111,811 (£121,850 in 2022) were £10,039 less than in 2022. The main reason for this is because the prior year had one-off grants of £26,245 (which were received for repairing the St Mawes Church West Wall) compared to £250 in 2023.

Underlying income (ie the change after discounting the grant and prior year adjustment) is actually up by £6,931 from the prior year.

Expenditure

The main difference on expenditure is the reduced payments to the Diocese for the Parish Share of £27,555 (£49,653 in 2022) due to reduction in stipendiary clergy allocation in the parish. Although Penny Leach is non-stipendiary and provides her services without remuneration, we still have to pay half the contribution for a priest in our Parish Share and will continue to do so in 2024. This accounts for £22,098 of the difference between the previous deficit and the current surplus.

The church repair, depreciation and tearoom costs are also down to £8,922 against £38,172 in 2022 largely because of high costs in 2022 of £29,671 relating to the St Mawes West Wall project mentioned above.

Capital expenditure concerns

In last year's report we noted that a large amount of expenditure would be required to deal with waste-water system overhaul for the tearoom.

In the first half of 2023 the PCC continued consultancy on a solution. CCTV surveys were carried out, new seals for the pipeworks were installed and various options for upgrading or replacing the Klargester were investigated. Throughout April - June we commissioned a full design for installing a reed bed. Prices suggested by the consultancy were in the region of £20,000 + dig out and disposal costs. Given cost increases at that point we realised we would need to crowd fund for the project or obtain grant funding.

St Just Interpretive Project

We have a particularly beautiful Grade I listed church and its churchyard in St Just in Roseland but it requires substantial funds to keep it looking good. Donations from visitors when parking cars and to a lesser extent in the church are a major help towards the upkeep.

Donations are affected by having an open Café / tearoom and the tenant relinquished the lease in October 2023.

We had given a lot of thought on how to keep the café open in winter and how to increase dwell time on the site which we believe will result in increased donations. We also wished to encourage & inspire people with the heritage of the church, churchyard and other grounds whilst also retaining the special peace, beauty, spirituality and natural wonder of the site.

Although the reed bed was estimated at £20,000, there was likely to be extra installation costs which was likely to push the overall cost. In addition there was no certainty that this solution would be significantly better than the current one and ultimately the best solution would be connection to the mains which was a much higher cost.

So we started to look for grants that would both deal with the mains drainage connection costs and also other much needed investment to repair paths, change lighting to more environmentally friendly LED systems, restock the gardens, improve the rear of the tearoom and other infrastructure to ensure long term viability of the site.

The Deanery Representative sent information about the Good Growth grant aimed at capital investment in infrastructure for the visitor economy in rural areas, especially in the shoulder season, sustainability, paths and green spaces which was a perfect match to our requirements. We worked up a bid document and the PCC considered the application in detail during August and September 2023 and I am pleased to report that in March 2024 we were granted £975,879 towards a total budget broken down as follows:

Source	Type	Date confirmed	Amount
SPF funding	Good Growth grant	March 2024	£975,879
Donations and pledges	Private sector	March 2024	£61,900
PCC church reserves	Charity	March 2024	£20,000
In-kind contribution	Private sector	March 2024	£95,110
TOTAL			£1,152,889

We incurred expenditure on architects, surveys, planning application fees and other items in 2023 for the new proposed Interpretive Centre and these are shown in the accounts as Prepayments.

Improvements are expected to benefit the area from 2025 but there will be likely loss of income during 2024 while works are carried out.

A new tenant opened the tearoom at the beginning of April 2024 as Renwick's Café with full knowledge of improvements and potential disruption during the build phase of the new centre.

GARDENS, LIGHTS CONVERSION AND PATH RESTORATION

Many people comment on the peace and tranquillity of the place.

In research for these projects a common request is to keep it exactly as it is. But of course a garden doesn't stay exactly as it is without effort. The same is true of the church building and its surrounds. Faculty records show that there have been regular improvements to the church and gardens. Some of the more major ones were:

- 1892 church reopens after big restoration with advertisements and steamer from Falmouth involved
- 1904 tenor bell re-cast
- 1911 stained glass windows installed
- 1936 memorial tablets installed
- 1947 low pressure hot water system installed
- 1950 electric lights added
- 1952 restored roof
- 1958 boiler converted to oil fired, organ replaced
- 1971 restoration of the interior
- 1984 rewiring of the church, major planting changes and incorporation of plant nursery
- 1987-96 altar and plinth changes
- 1990/1997 felling, re-planting and general maintenance of trees in the churchyard
- 1991 lighting to grounds and pathways, drainage works, roof repairs
- 1992 floor repair
- 1993 bookstall and cupboards installed
- 2000 creation of a store out of an existing shelter

These are just the reported changes, then there are all the others, including ones carried out in Rector Humphrey Davis' time such as the installation of 52 stones with bible verses mainly down the main path from the Lych Gate – one for each week of the year.

In 2012 there was a major project on the roof. So further refurbishment work is now probably overdue.

CONSULTATIONS

We had a visit from the Diocesan Advisory Committee to explain plans for restocking the gardens, replacing lights with LED fixtures to support our Net Zero initiative and resurfacing of paths and also the Interpretive Centre proposals. They provided a letter of support for the proposals. Similarly we consulted with English Heritage who also responded positively.

A Faculty application is under way to begin path, lighting and replanting changes in the churchyard.

The Trewithen Estate has been very helpful with proposals to repair and resurface the path beyond the western gate to the boatyard which becomes unsafe and very messy after rain.

The Parish Council has been given updates on our activities and a whole range of societies have also been kept in the loop. Our councillor has been extremely helpful throughout.

Reserves

We have sufficient general reserves in place to meet our future expenses (£59,966 and last year £59,777) this is in line with the Charity Commission's recommendation to keep 3-6 month's expenditure in reserve and affords us the opportunity to meet our general expenses and our share of ministry costs (MMF) in 2024. We do however anticipate 2024 to be a challenging year with potential loss of income during the build phase of the Interpretive Centre and the PCC will continue to carefully manage the Church's financial affairs to meet these challenges.

Thanks

I would like to express my deep gratitude to all those who support the Churches' finances in a myriad of roles from donating, collecting and banking monies received, those who obtain quotes and get things done – particularly Steve Chapman, Alison Davy and Katie Taurins. Michael Somers also keeps us in good order. This year we are particularly indebted to a donor who has contributed matched funding for the Interpretive Centre projects who wishes to remain anonymous. Similarly we have two generous donations for a replacement organ in St Mawes.

As Treasurer I am particularly indebted to Sophia Hetherington who does all the hard work of administration, organisation and bookkeeping to produce the accounts and to whom everyone is indebted for quick payment of invoices. She does a phenomenal amount of work liaising with wedding couples. I would like to thank Penny Leach for providing so much support in the back office and with comms equipment as well as her priestly roles. We are genuinely indebted to you all. Thank you.

We give thanks to the Almighty for His generous provision.

A. Prince, Treasurer May 2024

Independent Examiner's Report

Independent Examiner's report to the Members/Trustees of the Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

I report on the accounts for the year ended 31 December 2023, which are set out on pages 14 to 23.

Respective responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The 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 needed.

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 Statement

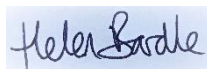
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 statement 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Helen Bardle ACA
Dilkhush
Portheast Way
Gorran Haven
St Austell
PL26 6JA



Date: 10th April 2024

Statement of Financial Activities

Statement of Financial Activities For the year ended 31st December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total 2022 £
Incoming resources:					
Voluntary income	2a	92,508	19,303	111,811	121,850
Activities for generating funds	2b	7,234	13,992	21,226	21,384
Income from investments	2c	2,712	1,949	4,661	3,273
Church activities	2d	13,413	60	13,473	18,435
Total incoming resources		115,867	35,304	151,171	164,942
Resources expended:					
Church activities	3a	76,606	43,733	120,339	171,140
Cost of generating voluntary income	3b	10,881	7,695	18,576	15,783
Total resources expended		87,487	51,428	138,915	186,923
Net outgoing resources before transfers		28,380	(16,123)	12,256	(21,981)
Transfers between funds	11	0	0	0	0
Net outgoing resources before other recognised gains and losses		28,380	(16,123)	12,256	(21,981)
Other recognised gains	7a	0	0	0	0
(Losses)/Gains on investment assets	7b	189	2,457	2,646	(12,044)
Net movement in funds		28,569	(13,666)	14,903	(34,025)
Total funds brought forward	11	51,663	255,099	306,762	340,787
Total funds carried forward	12	80,232	241,433	321,665	306,762

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classified as continuing.

The annexed notes form part of these financial statements.

Balance Sheet

Balance Sheet as at 31 December 2023

	Notes	<u>2023</u> £	<u>2022</u> £
Fixed Assets			
Tangible	7a	195,534	208,557
Investments	7b	<u>89,121</u>	<u>86,475</u>
		284,655	295,032
Current Assets			
Stock	8	1,500	1,500
Debtors and prepayments	9	17,513	7,009
Cash at bank and in hand		23,926	26,798
		<u>42,939</u>	<u>35,307</u>
Liabilities			
Creditors : Amounts falling due within one year	10	(5,929)	(23,577)
		<u>37,010</u>	<u>11,730</u>
Net Current Assets			
Total Assets less Current Liabilities		321,665	306,762
		<u>321,665</u>	<u>306,762</u>
Total Net Assets			
		<u>321,665</u>	<u>306,762</u>
Represented by:			
Parish Funds			
Unrestricted Funds	11, 12	80,232	51,663
Restricted Funds	11, 12	241,433	255,099
		<u>321,665</u>	<u>306,762</u>

Approved by the Parochial Church Council on
and signed on its behalf by:



Rev. Penelope Leach
Priest and PCC Chair



Andrew Prince
PCC Treasurer

The annexed notes form part of these financial statements.

Notes to the Accounts

Notes to the financial statements

For the year ended 31st December 2023

1 Accounting policies

Basis of financial statements

The financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with the current Statement of Recommended Practice, Accounting and Reporting by Charities, published 2014, applicable to charities adopting the FRSSE, Financial Reporting Standard for Smaller Entities (effective 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value.

Items excluded from the accounts

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

In accordance with s10(2)(a) and (c) of the Charities Act 2011 the churches in St Just in Roseland and St Mawes are excluded from the financial statements as they are consecrated property. The church hall in St Mawes and the vicarage are excluded from the financial statements as benefice property. The cost of works on the new car park and associated landscaping at St Just in Roseland has been capitalised and depreciated as it is on PCC land.

The financial statements do not include the accounts of the St Just in Roseland Charitable Trust (registered charity number 1057734) which are kept separately from that of the PCC. The trustees are also trustees of this charity, but it is administered separately.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place. However, the PCC does not hold any endowment funds at the present time.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for specific PCC activity intended by the donor.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Notes to the financial statements
For the year ended 31st December 2023

1 Accounting policies (continued)

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resource, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s10(2)(a) and (c) of the Charities Act 2011.

The cost of works on the new car park and associated landscaping at St Just in Roseland has been capitalised and depreciated over a period of 25 years.

The new tea rooms/café have been capitalised and depreciated over a period of 25 years.

The equipment for the new tea rooms/café has been capitalised and depreciated over a period of 5 years. Moveable church furnishings and equipment costing more than £1000 are capitalised at cost and depreciated over their useful life. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired. All items are included in the Church's inventory for insurance purposes.

Investments are valued at market value at 31st December.

Stock is valued at the lower of cost and market value.

Notes to the financial statements
For the year ended 31st December 2023

2 Incoming Resources

	Unrestricted General Fund £	Restricted Fund £	Total 2023 £	Total 2022 £
Income				
<i>a) Voluntary income</i>				
Planned giving	26,156	1,147	27,303	23,055
Collections and other giving	9,760	742	10,502	7,850
Tax recovered on Gift Aid	6,891	0	6,891	4,005
Other receipts	(2,443)	5,491	3,048	12,008
Other voluntary receipts:-				
Grants received	250	0	250	26,245
Donations, appeals etc	26,426	11,351	37,777	31,488
Car park machines	20,468	572	21,040	14,199
Legacies	5,000	0	5,000	3,000
	<u>92,508</u>	<u>19,303</u>	<u>111,811</u>	<u>121,850</u>
<i>b) Activities for generating funds</i>				
Miss V's Tea Shop	1,700	13,992	15,692	13,992
Parish Magazine sales	-	-	-	3,500
Bookstall & other sales	5,534	-	5,534	3,892
	<u>7,234</u>	<u>13,992</u>	<u>21,226</u>	<u>21,384</u>
<i>c) Investment income</i>				
Dividends on CBF Investment Funds	2,560	619	3,179	3,250
Bank & CCLA Deposit Fund interest	3	-	3	4
Rent (incl. Western Power wayleave)	149	1,330	1,479	19
	<u>2,712</u>	<u>1,949</u>	<u>4,661</u>	<u>3,273</u>
<i>d) Church activities</i>				
Fees for weddings and funerals	13,413	-	13,413	16,374
Church lettings	-	60	60	730
Other income generated	-	-	-	1,331
	<u>13,413</u>	<u>60</u>	<u>13,473</u>	<u>18,435</u>
	<u>115,867</u>	<u>35,304</u>	<u>151,171</u>	<u>164,942</u>

Notes to the financial statements
For the year ended 31st December 2023

3 Resources expended

Expenditure	Unrestricted	Restricted	Total 2023	Total 2022
	General Fund	Fund		
	£	£	£	£
<i>a) Church activities</i>				
Missionary and charitable giving	250	-	250	1,006
Education	20	-	20	457
Diocesan parish contribution	27,555	-	27,555	49,653
Upkeep of services	1,425	283	1,708	916
Clergy and staffing costs incl. expenses	13,828	-	13,828	15,057
Organists fees	4,200	-	4,200	4,373
Organ/piano tuning	352	170	522	-
Upkeep of churchyard (including Verger's salary)	-	31,321	31,321	35,552
Church running - insurance	5,028	-	5,028	4,555
Church running - electric/gas	4,343	-	4,343	3,919
Church running - water	662	-	662	551
Church running - oil	2,105	-	2,105	600
Church maintenance	5,012	3,037	8,049	5,086
Cleaning	3,252	-	3,252	3,120
Other PCC property upkeep	2,370	-	2,370	
Hall running costs	-	-	-	54
Food and refreshments	505	-	505	-
Administration	4,141	-	4,141	6,510
Independent Examination	700	-	700	650
Bank charges	861	-	861	909
Church major repairs	-	-	-	29,752
Miss V's maintenance	-	3,304	3,304	2,800
Depreciation - car park	-	5,619	5,619	5,620
	<u>76,606</u>	<u>43,733</u>	<u>120,339</u>	<u>171,140</u>

The organist fees do not refer to Graham Sluter who gives his services voluntarily.

b) Cost of generating funds

Fund raising costs	722	291	1,013	3,121
Car Park machines	6,838	-	6,838	13,968
Miss V - Flo gas	-	-	-	19
Depreciation - tea room	-	7,404	7,404	7,404
Depreciation adjustment - tea room	-	-	-	(12,242)
Bookstall costs - purchases for resale	3,321	-	3,321	3,513
	<u>10,881</u>	<u>7,695</u>	<u>18,576</u>	<u>15,783</u>
	<u>87,487</u>	<u>51,428</u>	<u>138,915</u>	<u>186,923</u>

Notes to the financial statements
For the year ended 31st December 2023

4 Staff costs	Total 2023	Total 2022
<i>Unrestricted:</i>	£	£
Administrator's salary	12,480	12,480
Employer's pension contributions	374	374.00
Clergy expenses	973	2,203
	13,828	15,057
<i>Restricted - included in upkeep of churchyard expenses:</i>		
Verger's salary	9,894	21,949
Gardener's salary	16,458	8,915
Employer's pension contributions	705	2,640
	27,057	33,504

5 Taxation
The charity is exempt from corporation tax on its charitable activities.

6 Payments to PCC Members
A small amount of the expenses paid to the incumbent may have related to her services as Chair of the PCC.
No other payments or expenses were paid to any other PCC member, persons closely connected to them, or related parties.

7 Fixed Assets

a) **Tangible**

Cost	Burial ground £	Car park & grounds £	Tea Rooms & Equipment £	Total 2023 £	Total 2022 £
Cost at start of year	-	99,802	196,992	296,794	296,794
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Cost at end of year	-	99,802	196,992	296,794	296,794
Depreciation					
Depreciation at start of year	-	33,069	55,168	88,237	87,455
Charge for the year	-	5,619	7,404	13,023	13,024
Disposals	-	-	-	-	(12,242)
Depreciation at end of year	-	38,688	62,572	101,260	88,237
Net book value at end of year	-	61,114	134,420	195,534	208,557
Net book value at start of year	-	66,733	141,824	208,557	209,339

See also note 1 above.

Notes to the financial statements
For the year ended 31st December 2023

7 Fixed Assets (continued)
b) Investments

<i>Investments at market value:</i>	Unrestricted	Restricted	Total	Total
	General Fund £	Fund £	2023 £	2022 £
Market value at start of year	59,777	26,698	86,475	98,519
Purchases at cost			-	-
Disposals			-	-
Net (losses)/gains	189	2,457	2,646	(12,044)
Market value at end of year	<u>59,966</u>	<u>29,155</u>	<u>89,121</u>	<u>86,475</u>

Investments are held with CBF Church of England Funds.

<i>Investments at cost:</i>	Unrestricted	Restricted	Total	Total
	General Fund £	Fund £	2023 £	2022 £
Cost at start of year	45,000	29,274	74,274	74,274
Purchased during year	-	-	-	-
Disposals	-	-	-	-
Cost at end of year	<u>45,000</u>	<u>29,274</u>	<u>74,274</u>	<u>74,274</u>

<i>Investment holdings: restricted</i>	Global Equity Income Fund	Property Fund	Investment Fund	Fixed Interest Securities Fund
	Number of shares	No. of shares	Number of shares	No. of shares
Units held at start of year	3,077	-	268	-
Purchased during year	-	-	-	-
Disposals	-	-	-	-
Units held at end of year	<u>3,077</u>	<u>-</u>	<u>268</u>	<u>-</u>

<i>Investment holdings: unrestricted</i>	Property Fund	Investment Fund	Fixed Interest Securities Fund
	No. of shares	No. of shares	No. of shares
Units held at start of year	26,790	1,201	9,520
Purchased during year	-	-	-
Disposals	-	-	-
Units held at end of year	<u>26,790</u>	<u>1,201</u>	<u>9,520</u>

Notes to the financial statements
For the year ended 31st December 2023

8	Stock					Total 2023 £	Total 2022 £
	Stock represents bookstall items for resale, valued at the lower of cost and market value.					1,500	1,500
9	Debtors and prepayments					Total 2023 £	Total 2022 £
	Gift aid tax recoverable					758	-
	Prepayments and accrued income					16,755	7,009
						<u>17,513</u>	<u>7,009</u>
10	Liabilities					Total 2023 £	Total 2022 £
	<i>Amounts falling due in one year:</i>						
	Accrual for Independent Examiner's fee					700	650
	Accruals for utility and other costs					-	267
	Other creditors (Restricted funds)					5,229	5,173
	Other creditors (Unrestricted funds)					-	3,945
	Parish share					-	13,542
						<u>5,929</u>	<u>23,577</u>
	<i>Amounts falling due after one year</i>						
	Other creditors					0	0
11	Funds						
		Opening	Income	Expenditure	Gains	Transfers	Closing
	<i>Restricted:</i>	£	£	£	£	£	£
	Patricia Holmes Fund	47,910	14,158	(10,707)	521		51,882
	Value of Patricia Holmes Fixed assets	163,094	0	(3,597)	0		159,497
	Anne Hadjuk Fund	6,707	230	(230)	1,208		7,915
	McCrum Fund	2,274	0	0	0		2,274
	Companions Fund	7,603	1,096	(50)	0		8,650
	St Just Refurbishment Fund	0	0	0	0		0
	Value of St Just Refurbishment Fixed assets	34,191	0	(2,071)	0		32,120
	St Mawes Refurbishment Fund	6,340	4,395	(3,434)	0		7,301
	St Just Garden Fund	(20,066)	15,425	(31,338)	728		(35,251)
	St Just Organ Fund	4,353	0	0	0		4,353
	Youth Club	1,103	0	0	0		1,103
	Agency	636	0	0	0		636
	Other	954	0	0	0		954
		<u>255,099</u>	<u>35,304</u>	<u>(51,428)</u>	<u>2,457</u>	<u>0</u>	<u>241,433</u>
	<i>Unrestricted:</i>	51,663	115,867	(87,487)	189		80,232
		<u>306,762</u>	<u>151,171</u>	<u>(138,915)</u>	<u>2,646</u>	<u>0</u>	<u>321,665</u>

Notes to the financial statements

For the year ended 31st December 2023

The Patricia Holmes Fund is for spending on St Just Church and has been used to continue work on the new car park, tea rooms and burial ground.

The Patricia Holmes Fixed Asset Fund represents the capital expenditure on St Just Church new car park, tea rooms/café and burial ground. It will decline with depreciation each year.

The Anne Hadjuk Fund is for the provision of altar flowers at St Just Church annually on the Sunday nearest to 18th September in memory of Jamie Keiner.

The McCrum Fund is for the upkeep of the area outside St Mawes Church.

The Companions Fund comprises funds raised by friends of St Just Church who support certain church activities, such as the kneeler appeal.

The St Just Refurbishment Fund was established in 2007 and is for the maintenance of the fabric of the church, including the new car park and burial ground at St Just in Roseland.

The St Just Refurbishment Fixed Asset Fund represents the capital expenditure on St Just Church new car park and burial ground. It will decline with depreciation each year.

The St Mawes Refurbishment Fund is for the maintenance of St Mawes Church.

The St Just Garden Fund is for the maintenance and upkeep of the gardens in St Just.

The St Just Organ Fund is for the replacement or refurbishment of the St Just Church organ.

The Youth Club is for expenditure on the new club for young people in the parish.

12 Analysis of net assets between funds

	Unrestricted General Fund	Restricted Fund	Total 2023	Total 2022
	£	£	£	£
Tangible fixed assets	-	195,534	195,534	208,557
Investments	59,965	29,155	89,121	86,475
Current assets	20,966	21,973	42,939	35,307
<i>Liabilities:</i>				
Amounts falling due in one year	(700)	(5,229)	(5,929)	(23,577)
Amounts falling due after one year	-	-	-	-
Net assets at 31 December 2023	80,232	241,433	321,665	306,762

13 Capital Commitment

There were no capital commitments as at 31 December 2023

14 Post Balance Sheet event

At December 2023 the PCC was in the process of applying for grant funding for a number of projects at St Just in Roseland – Interpretive Centre build, waste water mains connection, garden paths, ponds and lighting upgrade to LED lighting to help with our Net Zero commitments. The preliminary expenses included in 2023 have been included as a prepayment in the 2023 accounts. The application was successful on 11th March 2024 when the contract was signed.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of St.
Just in Roseland and St. Mawes

**Annual Report
and
Financial Statements
of the Parochial Church Council
for the year ended 31st December 2022**

Priest in Charge:

Rev. Emma Durose (Appointed January 2020)

The Rectory, 16 Waterloo Close, St. Mawes, Truro TR2 5BD

Bank:

Barclays Bank plc, Truro, TR1 2RB

Independent Examiner:

Helen Bardle ACA
Chartered Accountant
Dilkhush
Portheast Way
Gorran Haven
St Austell
PL26 6JA

Registered Charity Number: 1141718

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Aims, objectives, structure and governance

Aim and purposes

The Parochial Church Council of St. Just in Roseland has the responsibility of co-operating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical. It is also responsible for the maintenance of St Just Church, tea rooms and gardens, St Mawes Church and Church Hall.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship and become part of the parish community. The services and activities put faith into practice through prayer and scripture, music, and sacrament. When planning the year's activities, consideration is given to the Church of England's commitment to Faith in Action and the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion.

Structure, governance and management

The Parochial Church Council became a registered charity on 5th May 2011 – registration number 1141718. Members of the PCC, who are also trustees for the purposes of the Charities Act 2011, are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. 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. The PCC met 10 times during the year.

The Parochial Church Council of the Ecclesiastical Parish of St. Just in Roseland and St. Mawes

Annual Report for the year ended 31st December 2022

PCC Members

January 2022 – January 2023

(re-election year)

Clergy

Rev Emma Durose	Priest in charge and chair
Rev Penny Leach	Deacon and curate (June 2022)
Ms Penny Leach	Reader, Safeguarding Officer and Deanery Synod Rep (Jan - June 22)
Mrs Elizabeth German	Reader and Deanery Synod Rep

Laity

Mr Michael Somers	Lay chair	2025
Mrs Hilary Mimpriss	Church Warden	resigned May 2022
Mr Andrew Prince	Treasurer and Deanery Synod Rep	2024
Mrs Pippa Pratt	PCC Secretary (resigned as Sec. May 2022)	2024
Mr Nigel Hewett	Deanery Synod Rep	stepped down Feb 2022
Mr Simon Taurins	Deanery Synod Rep (Feb 2022)	
Mr. Stephen Chapman	(Appointed Secretary May 2022)	2023
Mrs. Alison Davy		2025
Miss Sue Jeremy		2024
Mr Gregor Mackie		2023
Mr. James Thomas		2025
Mrs. Valerie Willis		2023

Pastoral Team;

Rev Emma Durose, Ann Andrew, Ann Morgan, Penny Leach, James Thomas, Stephen Chapman,

Companions of St Just: Vacant

Electoral Roll – Sophia Hetherington (Parish Administrator)

Electoral Roll Number: April 2023 (93)

Church Attendance;

Usual Sunday attendance: St Just 36, St Mawes 20

Priest in Charge Report 2022

This year was a year of new beginnings as we started to discover what the new normal would look like after Covid. Numbers of people attending Sunday Services, Occasional Services and Special Events continued to improve as people became more confident. One of the highlights of the year was Revd Penny Leach's Deaconing in June and Penny's contribution to ministry in the parish has been greatly appreciated. The 'On the Way' process continued, and a final draft was formed which looked at the whole Roseland becoming one benefice with a full-time stipendiary Oversight Minister. My new role was to develop two-fold, as a part time team vicar on the Roseland and part-time funded by the Church Commissioners to work with Low Income Communities Families across Powder Deanery. By the end of 2022 the new Oversight Minister had been appointed and is due to take up post in 2023. One of the special highlights of the year was to see the church leading the way at a Platinum Jubilee Celebration Service on the Quay, a 'Service of the Coronation' re-enacted by local community members, directed and co-ordinated by Yvonne Fuller.

In September the whole parish was invited to come to an open day at Epiphany House in Truro. Fourteen people attended and we spent the day exploring our hopes and dreams for the life of the churches of St Just and St Mawes. Two overriding themes emerged; an overwhelming desire to form greater connections with our community and to increase our work with younger people. Although there are still lots of opportunity for us to explore those aims further, Penny and I have continued to go into the Primary School for Assemblies, and Penny took up the baton of children's work with craft days during school holidays and going into school once a week to help with Key Stage 1. In forging closer links with the community, we held the St Just Feast which has been a wonderful annual event showing appreciation for all the diverse and various parts of our community. As well as the traditional Advent and Christmas Services we also held a Special Community Christmas Service in the Memorial Hall, which was for young families and children, a retelling of the Christmas Story by Wonky Donkey. We also repeated, by popular request, a fabulous Christmas Tree and Light Festival which brought thousands of people to St Just and raised a notable sum for the support of St Just Church and Gardens. As we move forward into 2023, those two main aims to forge closer links with the community and with children remain priorities.

As well as a huge thanks to Revd Penny, Clive, Will and Sophia, my thanks to all those who have worked so hard this year, and given of their time and resources to support both churches and all their activities.

Emma

Churchwarden's Report for St Mawes

No churchwardens were elected in 2022 at the annual meeting of parishioners.

Fabrics Reports

St. Just in Roseland Parish Church

Clive, Will and John have maintained the Churchyard this year and it is looking in absolutely wonderful and will attract many visitors this year.

Last year we were able to replace the old electricity cable to the church and install an Internet connection at the same time. This enabled us to order a Donation Station device to take electronic donations in the church itself. This has resulted in an uplift in one-off giving and helped takings from the bookstall.

Special thanks to Susan and her team who week by week make sure there are flower arrangements in the church and whose expertise is often called upon by brides planning their church weddings and families arranging funerals.

Thanks to those who regularly help on Sundays and at other church services.

St Mawes Church

We carried out the long-awaited West Wall project in St Mawes Church, one that Alan Sadler initiated and for which he negotiated and received planning permission. This involved construction of a new vertical skin of tiles to prevent water ingress into the main church through the poor stone on that wall. Once scaffolding was erected, we found further deterioration which required repair of the roof and gable ends on the prevailing wind side. Various holes and missing slates were fixed on both the church roof and the church hall. Whilst the scaffolding was up, we removed the green plant growth in the turret, fixed many slates and repaired and painted woodwork.

Gutters was sealed and then dehumidifiers were employed to dry out the church during the summer. As a result, the damp has largely cleared, the green mould on the internal walls was removed and the walls received a few welcome coats of paint.

The outside now looks beautiful, hung with small format Delabole slates. This vertical hanging slate wall now provides much needed protection for the poor stone wall against the prevailing elements.

The church featured as Cornwall Historic Churches Trust's "August Church of the Month".

Many thanks to Chris from Earl Roofing & Gareth Austin and to Dave Cherrill for the extra woodwork painting on and around the turret. Thanks too to Chris London for giving us access and David Blunt who managed cleaning of extra dust before services during the painting phase.

Safeguarding Report

All members of the PCC bar one satisfactorily completed the Basic Awareness and Safeguarding Foundations modules. The exception was unable to undertake this due to a lack of computer access and is completing their term of office this year.

There have been no safeguarding concerns raised during this last year.

This is to confirm 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).

Rev Penny Leach

Deanery Synod Report 2022-23

Powder Deanery Synod met three times during the year: 20 June 2022, 9 November 2022 and 27 February 2023. The next meeting is scheduled for 21 June 2023.

Items of significance to report to the APCM:

June 2022

- Deanery On the Way plan had been approved by the Episcopal College
- The Deanery membership voted in favour of adoption of the plan with 36 cast in favour and 3 against
- The timetable for implementation was presented – with the appointment of a Standing Committee of the Rural Dean, a Lay Chair, Deanery Treasurer, Deanery Secretary and a representative for each of the 3 mission areas – Truro, Probus and the Roseland (Rev Penny Leach later became the Roseland representative)
- Plans relating to the Roseland: writing of job descriptions for the Roseland Oversight Minister and the LICF posts (Rev Emma Durose has one of these), advertising and shortlisting applicants

November 2022

- Person specification completed for the Oversight Minister for the Roseland (Simon Taurins and Rev Penny Leach contributed significantly to this)
- Post about to be advertised with interviews in January
- Oversight Minister to be housed in Tregony

February 2023

- Rev Douglas Wren appointed as Oversight Minister to be installed on 4th May
- Consultation meeting on the draft pastoral scheme for the Roseland to be held on 28th February (Attended by Steve Chapman, Rev Penny and Rev Emma from this parish) (Draft written proposal has since been circulated to all PCCs in the Roseland)
- Bishops Philip and Hugh to visit the Deanery on Saturday 27th May – Veryan kindly offered to host – to be held at Veryan Sports and Social Club 4-6pm with tea provided

Treasurer's Report

This report is for the year ended 31st December 2022. Draft accounts were presented to the PCC and approved on 13th February 2023. In previous years, expenditure on the car park, new graveyard and tea room was capitalised and this has continued this year. This leaves the impression that the PCC is flush with cash when this is not the case. £198,881.52 of the Fixed Asset balance represents what was paid to construct the area and does not really have any value and hence the total assets figure of £295,032.00 would look more like £96,150.48. The title to the property is held by the diocese on trust for the PCC and by the incumbent and therefore it is debatable if this should be held as an asset on our accounts.

We had a better year as, although Covid-19 is still around, the threat has diminished and people have returned to the physical environment. Church collection income has increased as a result both from service collections and via Donation Station electronic devices.

We had a particularly expensive programme of repairs to the St Mawes Church West Wall of £29,671 but this was offset by generous grants and gifts amounting to £23,661 and so requiring only approximately £6,000 from general funds this year. A further £2,600 for internal prep and painting was carried out after the year end and will be in the 2023 accounts. These contributions came from the Cornwall Historic Churches Trust (£5,000), the Truro Diocese (£1,000), East Midlands Business – VAT reclaim (£4,166) and one of £10,000 from the St Just in Roseland Charitable Trust – all of which helped us do this most important of projects. A neighbour, Mr London also contributed £2,795.90 (or £3,494.88 including gift aid) to enable the upgrade of slate to Delabole.

Last year's work (2021) on projects at the St Just-in-Roseland Church and car park have really helped boost income this year.

- The replacement of the electric supply cable and the installation of an Internet connection in St Just in Roseland Church has had multiple benefits. It has provided reliable electricity for organ usage and the Donation Station device has contributed £7,798 donations + £1,360 of takings for the bookstall at a time when people carry less cash. In addition, the Internet connection has provided digital connections and enabled use at weddings. It is expected to facilitate online worship music options.
- The car parking machines which are configured to collect donations have contributed £14,800 gross in the year towards the cost of the gardens (compared with £8,853 in the period Jul-Dec 2021). This is despite issues with credit card processing during the summer months when the supply chain for replacements was at a low point.

As a PCC we decided to invest extra in the car parking devices this year and upgrade them to mains power. This will enable use of internal heating to reduce damp on the credit card systems, make the transaction time quicker and enable an always on display so people can see the systems are active. We also increased the suggested donation by 50p and reduced the number of steps to obtain a ticket. This has already resulted in an increase in income as a result.

The upgrade costs on the machines themselves were free of charge but required the provision of electric cable to each location. The total cost for digging and laying electric cable has been included in this year's figures but we have only included half the cost of the permanent cabinet fixings and termination boxes this year (£3,945) and half will be accounted for in 2023 when the wiring was completed and when the parking devices were upgraded.

We had a successful second year "Festival of Light" fundraising event within the church and the St Just-in-Roseland gardens which provided a nett contribution of approximately £10,093 including gift aid (£10,500 in 2021). This included capital costs of £1,458.74 relating to signage, radios, donation devices and other items

that can be used in future years if we do this again. It was a welcome opportunity to bring people back into our beautiful setting and into the church. The ITV news clips helped with numbers but made the parking a challenge. We are greatly indebted to the large number of volunteers who helped by providing parking opportunities, decorations, flowers and organisation. We are particularly indebted to Clive Johns, Will Varley & John Burnett for their tireless work in the gardens, in the church for services, weddings, funerals and memorial services. We are also indebted to our flower ladies run by Susan Thomas and tree dressers headed by Katie Taurins, Helen Johns, Sam Cottrell and Lexy Marshall who also managed the beautiful lighting.

The Parish Giving Scheme, Stewardship donations and the lease of the Tea Rooms to Miss V's means we continue to have some steady income. The new feature in PGS that allows one-off giving has also helped.

However, there are some potentially large items of expenditure which will be needed at St Just in Roseland. The waste-water system needs overhaul. We have engaged consultants to suggest alternative solutions to ongoing issues with the plant in its current configuration. There will be a need for considerable expenditure on the necessary recommended upgrades.

I would like to express my deep gratitude to all those who support the Churches' finances in a myriad of roles from donating, collecting and banking monies received, those who obtain quotes and get things done – particularly Steve Chapman and Alison Davy. As Treasurer I am particularly indebted to Sophia Hetherington who does all the hard work of administration, organisation and bookkeeping to produce the accounts and to whom everyone is indebted for quick payment of invoices. She does a phenomenal amount of work liaising with wedding couples. I would like to thank Penny Leach for providing so much support in the back office and with comms equipment. We are genuinely indebted to you all. Thank you.

Income

The total income for the Churches in 2022 was £164,942 (£126,591 in 2021) an increase of £38,351 over 2021 – 30%. Our Churches participate in the Parish Giving Scheme (PGS), managed by the Diocese of Gloucester, which allows parish members to contribute monthly, quarterly or annually by direct debit to the scheme and affords the church an opportunity to forecast income with greater accuracy. The scheme manages and claims gift aid from HMRC every month and returns the gross contributions to our bank account. We encourage all those wishing to make donations to our Churches to use this scheme. We have used the new facility this year which allows even one-off donations via credit card.

The PCC is immensely grateful to all who have given so generously during the last 12 months.

Expenditure

Total Church expenditure in 2022 was £186,923 (£158,710 in 2021) which increased by 18% from 2021. This includes our MMF (Parish Share) of £ 49,653 against our allocation of £54,167 – 92 % (last year our MMF contributions of £51,211 were paid in full).

Net Income/Deficit for our Churches

The Church's overall deficit for 2022 was £21,981 (against £32,119 in 2021). Investments value losses were £12,044 (compared with a gain of £9,342 in 2021) giving a total net movement of funds of -£34,025.

Year on Year Deficits

We still have year-on-year deficits. Increased electronic donations and a reduction in the MMF parish share allocation in 2023 will help but we need to raise extra funds for expected changes to the fat trap & wastewater plant at St Just in Roseland. The rental of the Tea Rooms may turn out to have been difficult from a financial point of view with overall costs associated with it being greater than the income derived from it.

Investment Gains

There were unrealised investment losses of £12,044 (against gains of £9,342 in 2021) across the different portfolios split as follows:

General	-£7,958.46
Garden	-£2,022.99
Hadjuk	-£1,322.77
Holmes	-£739.46

Valuation of assets

The cost of car park machines remain as capitalised items as these are expected to produce an income in future.

We have not capitalised the cost of digging the trenches nor the electrics installation to the car parking machines as these are not expected to produce an income.

St Mawes Church repairs

The expenditure on the St Mawes West vertical slate hanging, barge board slate correction and replacement, turret and roof repairs has been written off in the year.

Reserves

We have sufficient general reserves in place to meet our future expenses (£59,778 and last year £67,736.13) this is in line with the Charity Commission's recommendation to keep 6 month's expenditure in reserve and affords us the opportunity to meet our general expenses and our share of ministry costs (MMF) in 2023. We do however anticipate 2023 to be another challenging year and the PCC will continue to carefully manage the Church's financial affairs to meet these challenges.

We give thanks to the Almighty for His generous provision.

A. Prince
Treasurer May 2023

Independent Examiner's Report

Independent Examiner's report to the Members/Trustees of the Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

I report on the accounts for the year ended 31 December 2022, which are set out on pages 11 to 21.

Respective responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The 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 needed.

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 Statement

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 statement 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Helen Bardle ACA
Dilkhush
Portheast Way
Gorran Haven
St Austell
PL26 6JA

Date: 4th May 2023

Statement of Financial Activities

The Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

Statement of Financial Activities For the year ended 31st December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total 2021 £
Incoming resources:					
Voluntary income	2a	70,248	51,602	121,850	87,623
Activities for generating funds	2b	7,392	13,992	21,384	12,942
Income from investments	2c	2,505	768	3,273	3,880
Church activities	2d	17,705	730	18,435	22,147
Total incoming resources		97,850	67,092	164,942	126,592
Resources expended:					
Church activities	3a	88,189	82,951	171,140	139,242
Cost of generating voluntary income	3b	9,473	6,310	15,783	19,469
Total resources expended		97,662	89,261	186,923	158,711
Net outgoing resources before transfers		188	(22,169)	(21,981)	(32,119)
Transfers between funds	11	0	0	0	0
Net outgoing resources before other recognised gains and losses		188	(22,169)	(21,981)	(32,119)
Other recognised gains	7a	0	0	0	0
Gains on investment assets	7b	(7,958)	(4,086)	(12,044)	9,342
Net movement in funds		(7,770)	(26,255)	(34,025)	(22,777)
Total funds brought forward	11	59,433	281,354	340,787	363,564
Total funds carried forward	12	51,663	255,099	306,762	340,787

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classified as continuing.

The annexed notes form part of these financial statements.

Balance Sheet

The Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

Balance Sheet as at 31 December 2022

	Notes	<u>2022</u> £	<u>2021</u> £
Fixed Assets			
Tangible	7a	208,557	209,339
Investments	7b	86,475	98,519
		<u>295,032</u>	<u>307,858</u>
Current Assets			
Stock	8	1,500	1,500
Debtors and prepayments	9	7,009	10,215
Cash at bank and in hand		26,798	46,754
		<u>35,307</u>	<u>58,469</u>
Liabilities			
Creditors : Amounts falling due within one year	10	(23,577)	(25,540)
		<u>11,730</u>	<u>32,929</u>
Net Current Assets			
Total Assets less Current Liabilities		306,762	340,787
		<u>306,762</u>	<u>340,787</u>
Represented by:			
Parish Funds			
Unrestricted Funds	11, 12	51,663	59,433
Restricted Funds	11, 12	255,099	281,354
		<u>306,762</u>	<u>340,787</u>

Approved by the Parochial Church Council on
and signed on its behalf by:

E L Durose

Emma Durose
PCC Chair

A Prince

Andrew Prince
PCC Treasurer

The annexed notes form part of these financial statements.

Notes to the Accounts

The Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

Notes to the financial statements For the year ended 31st December 2022

1 Accounting policies

Basis of financial statements

The financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with the current Statement of Recommended Practice, Accounting and Reporting by Charities, published 2014, applicable to charities adopting the FRSSE, Financial Reporting Standard for Smaller Entities (effective 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value.

Items excluded from the accounts

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

In accordance with s10(2)(a) and (c) of the Charities Act 2011 the churches in St Just in Roseland and St Mawes are excluded from the financial statements as they are consecrated property. The church hall in St Mawes and the vicarage are excluded from the financial statements as benefice property. The cost of works on the new car park and associated landscaping at St Just in Roseland has been capitalised and depreciated as it is on PCC land.

The financial statements do not include the accounts of the St Just in Roseland Charitable Trust (registered charity number 1057734) which are kept separately from that of the PCC. The trustees are also trustees of this charity, but it is administered separately.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place. However, the PCC does not hold any endowment funds at the present time.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for specific PCC activity intended by the donor.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2022**

1 Accounting policies (continued)

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resource, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s10(2)(a) and (c) of the Charities Act 2011.

The cost of works on the new car park and associated landscaping at St Just in Roseland has been capitalised and depreciated over a period of 25 years.

The new tea rooms have been capitalised and depreciated over a period of 25 years.

The equipment for the new tea rooms has been capitalised and depreciated over a period of 5 years.

Moveable church furnishings and equipment costing more than £1000 are capitalised at cost and depreciated over their useful life. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired. All items are included in the Church's inventory for insurance purposes.

Investments are valued at market value at 31st December.

Stock is valued at the lower of cost and market value.

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2022**

2 Incoming Resources

	Unrestricted General Fund	Restricted Fund	Total 2022	Total 2021
Income	£	£	£	£
a) <i>Voluntary income</i>				
Planned giving	21,895	1,160	23,055	23,810
Collections and other giving	5,379	2,471	7,850	5,715
Tax recovered on Gift Aid	4,005	-	4,005	6,846
Other receipts	9,461	2,547	12,008	10,373
<i>Other voluntary receipts</i>				
Grants received	6,079	20,166	26,245	-
Donations, appeals etc	18,050	13,438	31,488	38,879
Car Park machines	2,379	11,820	14,199	
Legacies	3,000	-	3,000	2,000
	70,248	51,602	121,850	87,623
b) <i>Activities for generating funds</i>				
Miss V's Tea Shop	-	13,992	13,992	11,080
Ipad organ app	-	-	-	106
Parish Magazine sales	3,500	-	3,500	-
Bookstall & other sales	3,892	-	3,892	1,756
	7,392	13,992	21,384	12,942
c) <i>Investment income</i>				
Dividends on CBF Investment Funds	2,482	768	3,250	3,880
Bank & CCLA Deposit Fund interest	4	-	4	-
Rent (incl. Western Power wayleave)	19	-	19	-
	2,505	768	3,273	3,880
d) <i>Church activities</i>				
Fees for weddings and funerals	16,374	-	16,374	12,131
Church lettings	-	730	730	620
Other income generated	1,331	-	1,331	2,324
	17,705	730	18,435	22,147
	97,850	67,092	164,942	126,592

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2022**

3 Resources expended

	Unrestricted General Fund	Restricted Fund	Total 2022	Total 2021
	£	£	£	£
Expenditure				
a) <i>Church activities</i>				
Missionary and charitable giving	1,006	-	1,006	-
Education	457	-	457	-
Diocesan parish contribution	49,653	-	49,653	51,211
Youth Club expenses	-	-	-	-
Upkeep of services	484	432	916	531
Clergy and staffing costs incl. expenses	15,057	-	15,057	12,528
Organists fees	4,373	-	4,373	3,113
Organ/piano tuning	-	-	-	869
Upkeep of churchyard (including Verger's salary)	-	35,552	35,552	32,038
Hall repairs and maintenance	-	-	-	-
Hall running costs	-	-	-	-
Church running - insurance	4,555	-	4,555	4,311
Church running - electric/gas	1,752	2,167	3,919	2,450
Church running - water	551	-	551	426
Church running - oil	-	600	600	643
Church maintenance	1,459	3,627	5,086	9,387
Cleaning	3,120	-	3,120	2,990
Hall running costs	-	54	54	-
Food and refreshments	-	-	-	123
Administration	4,163	2,347	6,510	2,447
Independent Examination	650	-	650	650
Bank charges	909	-	909	580
Miss V's maintenance	-	2,800	2,800	9,326
Church major repairs	-	29,752	29,752	-
Depreciation - car park	-	5,620	5,620	5,619
	88,189	82,951	171,140	139,242
b) <i>Cost of generating funds</i>				
Fund raising costs	386	2,735	3,121	506
Cost of applying for grants	-	-	-	100
Car Park machines	5,574	8,394	13,968	986
Miss V's - Flo Gas	-	19	19	-
Depreciation - tea room	-	7,404	7,404	15,742
Depreciation adjustment - tea room	-	(12,242)	(12,242)	-
Bookstall costs - purchases for resale	3,513	-	3,513	2,135
	9,473	6,310	15,783	19,469
	97,662	89,261	186,923	158,711

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2022**

4 Staff costs	Total 2022	Total 2021
<i>Unrestricted:</i>	£	£
Administrator's salary	12,480	10,530
Employer's NI	-	-
Employer's pension contributions	374	218
Clergy expenses	2,203	1,780
	<u>15,057</u>	<u>12,528</u>
<i>Restricted - included in upkeep of churchyard expenses:</i>		
Verger's salary	21,949	20,880
Gardener's salary	8,915	-
Employer's NI	-	-
Employer's pension contributions	2,640	5,873
	<u>33,504</u>	<u>26,753</u>

The Incumbent is paid by the Diocese. The PCC had 3 employees during the year (2022: 2) - a verger, a gardener and an administrator. Other assistance is bought in by the PCC on a self-employed basis.

5 Taxation

The charity is exempt from corporation tax on its charitable activities.

6 Payments to PCC Members

A small amount of the expenses paid to the incumbent may have related to her services as Chair of the PCC.

No other payments or expenses were paid to any other PCC member, persons closely connected to them, or related parties.

7 Fixed Assets

a) **Tangible**

	Burial ground	Car park & grounds	Tea Rooms & Equipment	Total 2022	Total 2021
Cost	£	£	£	£	£
Cost at start of year	-	99,802	196,992	296,794	286,622
Additions	-	-	-	-	10,172
Disposals	-	-	-	-	-
Cost at end of year	-	99,802	196,992	296,794	296,794
Depreciation					
Depreciation at start of year	-	27,449	60,006	87,455	66,094
Charge for the year	-	5,620	7,404	13,024	21,361
Correction	-	-	(12,242)	(12,242)	-
Depreciation at end of year	-	33,069	55,168	88,237	87,455
Net book value at end of year	-	66,733	141,824	208,557	209,339
Net book value at start of year	-	72,353	136,986	209,339	220,528

See also note 1 above.

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2022**

7 Fixed Assets (continued)

b) Investments

<i>Investments at market value:</i>	Unrestricted General Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
Market value at start of year	67,735	30,784	98,519	119,292
Purchases at cost			-	-
Disposals		-	-	(30,115)
Net gains	(7,958)	(4,086)	(12,044)	9,342
Market value at end of year	<u>59,777</u>	<u>26,698</u>	<u>86,475</u>	<u>98,519</u>

Investments are held with CBF Church of England Funds.

<i>Investments at cost:</i>	Unrestricted General Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
Cost at start of year	45,000	29,274	74,274	104,096
Purchased during year	-	-	-	-
Disposals	-	(29,822)	(29,822)	(29,822)
Cost at end of year	<u>45,000</u>	<u>29,274</u>	<u>74,274</u>	<u>74,274</u>

<i>Investment holdings: restricted</i>	Global Equity Income Fund Number of shares	Property Fund No. of shares	Investmen t Fund Number of shares	Fixed Interest Securities Fund No. of shares
Units held at start of year	3,077	-	707	-
Purchased during year	-	-	-	-
Disposals	-	-	-	-
Units held at end of year	<u>3,077</u>	<u>-</u>	<u>707</u>	<u>-</u>

<i>Investment holdings: unrestricted</i>	Property Fund No. of shares	Investmen t Fund No. of shares	Fixed Interest Securities Fund No. of shares
Units held at start of year	26,790	1,201	9,520
Purchased during year	-	-	-
Disposals	-	-	-
Units held at end of year	<u>26,790</u>	<u>1,201</u>	<u>9,520</u>

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2022**

8	Stock	Total 2022 £	Total 2021 £
	Stock represents bookstall items for resale, valued at the lower of cost and market value.	1,500	1,500
9	Debtors and prepayments	Total 2022 £	Total 2021 £
	Gift aid tax recoverable	-	-
	Prepayments and accrued income	7,009	10,215
		<u>7,009</u>	<u>10,215</u>
10	Liabilities	Total 2022 £	Total 2021 £
	<i>Amounts falling due in one year:</i>		
	Accrual for Independent Examiner's fee	650	650
	Accruals for utility and other costs	267	218
	Other creditors (Restricted funds)	5,173	12,837
	Other creditors (Unrestricted funds)	3,945	3,300
	Parish share	13,542	8,535
		<u>23,577</u>	<u>25,540</u>
	<i>Amounts falling due after one year</i>		
	Other creditors	0	0

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2022**

11 Funds

	Opening £	Income £	Expenditure £	Losses £	Transfers £	Closing £
<i>Restricted:</i>						
Patricia Holmes Fund	40,139	26,066	(17,555)			47,910
				(740)		
Value of Patricia Holmes Fixed assets	163,094	-	-	-		163,094
Anne Hadjuk Fund	9,404	228	(1,602)	(1,323)		6,707
McCrum Fund	2,274	-	-	-		2,274
Companions Fund	7,292	311	-	-		7,603
St Just Refurbishment Fund	-	-	-	-		-
Value of St Just Refurbishment Fixed assets	36,071	200	(2,080)	-		34,191
St Mawes Refurbishment Fund	13,291	25,467	(32,418)	-		6,340
St Just Garden Fund	2,743	14,820	(35,606)	(2,023)		(20,066)
St Just Organ Fund	4,353	-	-	-		4,353
Youth Club	1,103	-	-	-		1,103
Agency	636	-	-	-		636
Other	954	-	-	-		954
	281,354	67,092	(89,261)	(4,086)	-	255,099
<i>Unrestricted:</i>						
	59,433	97,850	(97,662)	(7,958)		51,663
	340,787	164,942	(186,923)	(12,044)	-	306,762

The Patricia Holmes Fund is for spending on St Just Church and has been used to continue work on the new car park, tea rooms and burial ground.

The Patricia Holmes Fixed Asset Fund represents the capital expenditure on St Just Church new car park, tea rooms and burial ground. It will decline with depreciation each year.

The Anne Hadjuk Fund is for the provision of altar flowers at St Just Church annually on the Sunday nearest to 18th September in memory of Jamie Keiner.

The McCrum Fund is for the upkeep of the area outside St Mawes Church.

The Companions Fund comprises funds raised by friends of St Just Church who support certain church activities, such as the kneeler appeal.

The St Just Refurbishment Fund was established in 2007 and is for the maintenance of the fabric of the church, including the new car park and burial ground at St Just in Roseland.

The St Just Refurbishment Fixed Asset Fund represents the capital expenditure on St Just Church new car park and burial ground. It will decline with depreciation each year.

The St Mawes Refurbishment Fund is for the maintenance of St Mawes Church.

The St Just Garden Fund is for the maintenance and upkeep of the gardens in St Just.

The St Just Organ Fund is for the replacement or refurbishment of the St Just Church organ.

The Youth Club is for expenditure on the new club for young people in the parish.

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2022**

12 Analysis of net assets between funds

	Unrestricte d General Fund	Restricted Fund	Total 2022	Total 2021
	£	£	£	£
Tangible fixed assets	-	208,557	208,557	209,339
Investments	59,777	26,698	86,475	98,519
Current assets	10,290	25,017	35,307	58,469
<i>Liabilities:</i>				
Amounts falling due in one year	(18,404)	(5,173)	(23,577)	(25,540)
Amounts falling due after one year	-	-	-	-
Net assets at 31 December 2022	51,663	255,099	306,762	340,787

13 Capital Commitment

The PCC has agreed to spend approx. £12,000 on the repairs to the west wall of St Mawes Church. This will be funded from the St Mawes Refurbishment Fund.

14 Post Balance Sheet event

There have been no significant events since the year end and before the signing of this report.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of St.
Just in Roseland and St. Mawes

**Annual Report
and
Financial Statements
of the Parochial Church Council
for the year ended 31st December 2021**

Priest in Charge:

Rev. Emma Durose (Appointed January 2020)

The Rectory, 16 Waterloo Close, St. Mawes, Truro TR2 5BD

Bank:

Barclays Bank plc, Truro, TR1 2RB

Independent Examiner:

Helen Bardle ACA
Chartered Accountant
Dilkhush
Portheast Way
Gorran Haven
St Austell
PL26 6JA

Registered Charity Number: 1141718

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Aims, objectives, structure and governance

Aim and purposes

The Parochial Church Council of St. Just in Roseland has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social, and ecumenical. It is also responsible for the maintenance of St Just Church, tea rooms and gardens, St Mawes Church and Church Hall.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship and become part of the parish community. The services and activities put faith into practice through prayer and scripture, music, and sacrament. When planning the year's activities, consideration is given to the Church of England's commitment to Faith in Action and the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion.

Structure, governance and management

The Parochial Church Council became a registered charity on 5th May 2011 – registration number 1141718. Members of the PCC, who are also trustees for the purposes of the Charities Act 2011, are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. 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. The PCC met 8 times during the year.

PCC Members

January 2021 – January 2022

(re-election year)

Mrs Hilary Mimpriss	Church Warden	
Mr Roger Kirkpatrick	Treasurer and Deanery Synod Rep	resigned April 2021
Mr Andrew Prince	Treasurer and Deanery Rep	May 2021
Mrs Pippa Pratt	PCC Secretary	2021
Mrs Elizabeth German	Reader and Deanery Synod Rep	
Ms Penny Leach	Reader, Safeguarding Officer and Deanery Synod Rep	
Mr Nigel Hewett	Deanery Synod Rep	stepped down Feb 2022
Mr Simon Taurins	Deanery Synod Rep	Feb 2022
Mr. Stephen Chapman		2023
Mrs. Alison Davy		2022
Miss Sue Jeremy		2024
Mr Gregor Mackie		2023
Mr Michael Somers		2022
Mr. James Thomas		2022
Mrs. Valerie Willis		2023

Pastoral Team;

Rev E Durose, Mrs. A. Andrew, Mrs A Morgan, Mrs P Leach, Mr J Thomas, Stephen Chapman,

Companions of St Just: Vacant

Electoral Roll – Mrs S Hetherington (Parish Administrator)

Electoral Roll Number: April 2022 (96)

Church Attendance;

During the Covid19 pandemic Churches were in lockdown and Services

continued on Zoom and YouTube.

There were no Sunday communicants during May 2020 due to Covid lockdown of churches

The total number of communicants during the year was:

St Just 976 and St. Mawes 632 Total: 1,608

Priest in Charge Report 2021

The first half of 2021 was difficult for the churches as lock downs and restrictions on numbers for services was challenging for many reasons. As services resumed, we had to be cautious about the time spent together, hymn singing was restricted, and people had to wear face masks. During this time, I arranged services on zoom and for both churches which were shorter and included some variety of liturgy. As the restrictions were lifted the PCC requested that we returned to regularly using the traditional order of service, and this has been followed since summer 2021. The only variation to this has been the instigation by Bishop Philip of allowing Readers to take Holy Communion Services by extension and both Penny Leach and Elizabeth German have taken Holy Communion Services in this capacity.

Our organists, Doreen and Nigel have continued to be extremely helpful and flexible. I was especially grateful for Nigel for arranging a choir of five singers to accompany the hymns at St Just when singing was prohibited. This has become a more permanent arrangement and enabled us to have a Sung Eucharist twice a month which contrasts nicely with the alternate Sundays.

Despite the uncertainty due to Covid we continued to support our wedding couples. The Wedding Preparation Day took place on Zoom as did the five-week Wedding Preparation Course. Weddings resumed without restrictions in the early summer. St Mawes and St Just saw an increasing number of visitors through the summer. In September we had a Companions Service with Bishop Hugh as our guest for the morning.

Harvest Festival saw a return to normal celebration of church calendar festivals and one of the highlights was St Mawes primary school coming to St Mawes Church for their harvest festival. The Remembrance Day Service outside the Memorial Hall was well attended and shortly afterwards we held the Service of Thanksgiving and Remembrance for people to celebrate and honour the lives of loved ones. The Festival of the St Just feast was a great success and was well supported by the school, local businesses and societies.

The Christmas Services started to see a return of former numbers of people confident enough to gather together. The highlight of the year was the Christmas Festival of Light at St Just which was the inspiration of Amelia Whittaker who along with John Lewin organised a team which resulted in visitors of 5000 people over two days and raised £10,000 for the church.

I would like to thank everyone who has supported the maintenance and running of the churches over the last year and especially Hilary Mimpriss, church warden of St Mawes and Andrew Prince our new Treasurer who has achieved an amazing amount in a short space of time. Also, my thanks to Penny Leach who volunteers a considerable amount of time and energy to the ministry in the church whilst completing a very demanding ordination course. There are many unsung champions of both churches who invest huge amounts of time and energy in keeping the mechanisms well-oiled and everything running smoothly. Your efforts are greatly appreciated.

Emma

Churchwarden's Report for St Mawes

Another "Covid" affected year. The first service in Church was on 21st April. During the lockdown Emma conducted Zoom services with the help of Penny Leach. There were also prayer meetings on zoom until we could meet face to face.

During the lockdown, while St Mawes Church was closed it suffered very much from damp despite the best efforts of the de-humidifier.

Covid also affected Weddings at St Just, with numbers limited to only 30 guests. This lasted until 26th June when numbers were no longer restricted.

We held the APCM in St Mawes Church. The meeting was shocked by the sudden resignation of our Treasurer Roger Kirkpatrick. Later in the Meeting Andrew Prince put himself forward for election. He was elected unopposed.

After a break of a year the Charity Shop opened in St Mawes Church Hall. It had a long and successful run donating money to Cancer Charities locally. They also gave a donation of £550 to the Church for the use of the Hall.

We had Harvest Festival services at both churches and St Mawes School had their own service the following week. Since then Emma and Penny have been able to resume their visits to the school.

St Just Feast went ahead and the Church was full. Due to covid restrictions we were not able to have the usual feast. Our talk was introduced by Dina Wheatcroft who spoke about the Roseland Youth Sailing Trust. Two young people from the Trust, first Jack Hawkins, who is an ambassador for the Trust, and then Bea Hetherington who had been on a Tall Ships expedition, both talked about their experiences with the Trust.

The Roseland Churches Choir came to St Mawes Church for Advent Evensong with their new director of music Alison Robinson who was appointed after the sad death of Martin Davies. We welcomed her and Nigel Conway Hewitt playing the organ. Nigel had been singing in the Choir but took on this role after Martin's death. Martin will be especially missed at St Mawes because he had always led the choir when they sang with us.

Christingle went ahead with the children from the school. They prepared their oranges in the hall just prior to the service which seemed to work very well.

On Christmas Eve we held our Crib service at St Mawes and at St Just they had their popular Midnight service.

For the first time St Just held a Festival of Light on the 29th and 30th December. It was the brain child of Amelia Whitaker. She organised it with a committee. It was very successful and was able to donate nearly £10,000 to the St Just Churchyard and Garden fund. A huge thank you to Amelia and her committee. It could not have happened without the very generous sponsors and a huge thanks to them.

We thank Sophia for again being at the heart of our Churches in the Parish Office. Thank you to Clive Johns who looks after St Just and comes over to help us at St Mawes. Our thanks also go to Paula for cleaning our churches every week. Doreen and Nigel who play for our services thank you. A special mention to our Sacristans Pippa and Tim Pratt who give their time and effort to make sure our Church is prepared for services. Thank you both very much. In St Just Steve Chapman sets up for the early service thank you. Let us not forget all the people who give their time and effort to keep our Churches going, flower arrangers, fund raisers, Readers, coffee makers and Bell Ringers.

Thank you, Andrew, for being our Treasurer for the PCC and taking it on at such short notice.

Hilary Mimpriss, Church Warden

Fabrics Reports

St. Just in Roseland Parish Church

It is good to see people returning to visit the church, gardens and Miss Vs after the period of lockdown.

Clive has help in the Churchyard for one day a week which has eased his load now that there is the extra burial ground across the road. We are very indebted to Clive for the service he gives above and beyond what we expect.

Financial help from the Parish Council has enabled us to monitor the state of the many trees in the church grounds in line with health and safety regulations.

A trench was dug from the top lychgate to the church to enable an Internet connection to be installed and at the same time the very old electricity cable was replaced and upgraded. This work was carried out by Jamie Trounce, a local contractor.

Special thanks to Susan and her team who week by week make sure there are flower arrangements in the church and whose expertise is often called upon by brides planning their church weddings and families arranging funerals.

Thanks to those who regularly help on Sundays and at other church services.

St Mawes Church

The work on the St Mawes Church West Wall is now complete with small Delabole slates providing protection against the prevailing elements. The green mould inside the West Wall has been removed and it is already feeling considerably less damp.

Whilst the scaffolding was up, we have removed the green growth in the turret. Many thanks to Dave Cherrill for his work on the woodwork repair and painting around the turret.

Safeguarding Report

There have been no reported safeguarding concerns this year.

One new member of the PCC has undertaken appropriate training. Certification now lasts three (rather than five) years. Church of England training courses have also been updated. Following the APCM, the new PCC will consider revised training requirements.

There is a Safeguarding page on our website with a link to the House of Bishops' *Promoting a Safer Church Safeguarding Policy*. A hard copy of this is available from the Church Parish Office.

A list of contact details for anyone with concerns regarding safeguarding issues is available on the website page and on the churches' noticeboards.

Penny Leach, Safeguarding Officer

Deanery Synod Report

The main concerns of Deanery Synod this year have been to oversee the On the Way process across the Powder Deanery. Seeking to deploy ministry in the most effective way possible to achieve Fruitfulness and Sustainability for our churches and parishes. We continue to wait for the final outcome of these meetings and consultations which should be reached during 2022.

Powder's Mission and Ministry Fund (MMF) call for St Just-in-Roseland and St Mawes PCC for 2021 was £51211.00

Treasurer's Report

This report is for the year ended 31st December 2021. The Treasurer post changed mid-year and I am very grateful for the excellent and up-to-date financial accounting system, help and brilliant handover documentation provided by Roger Kirkpatrick. The accounts were presented to the PCC on 14 March 2022 for approval.

We have had another difficult year with both the Delta and Omicron variants of Covid-19 extending the pandemic. Towards the latter part there was increasing confidence in attending church in a physical way with a large percentage of the country being double or triple vaccinated. Church collection income has increased as a result and planned giving through the Parish Giving Scheme has also begun to recover from a big dip which continued until the summer.

We invested in a number of projects at the St Just-in-Roseland Church grounds and car park in order to boost future income. Car parking machines configured to collect donations have provided extra income via credit cards at a time when fewer people carry cash. An Internet connection in the church is expected to provide other opportunities in future years and the replaced electric supply cable gives us renewed confidence that power can be used for multiple simultaneous purposes in future. The lease of the Tea Rooms to "Miss V's" means we have a steady income stream which is less volatile than the previous arrangement.

We had a very successful fundraising event "Festival of Light" in the St Just-in-Roseland gardens and into the church in aid of the Garden Fund. This provided approximately £10,500 towards our target of £25,000 per annum. It was also a welcome opportunity to bring people back into our beautiful setting and into the church. The BBC Spotlight and ITV news clips certainly helped with numbers. Our thanks go to all who helped and gave for this purpose. We are particularly indebted to Clive Johns for his tireless work in the gardens, in the church for services, weddings, funerals and memorial services.

Through all this, we have maintained a high percentage of our giving through the Parish Share (MMF). However, expenditure on the St Mawes church is long overdue. Funds have been set aside for the West Wall slate hanging but further work is now inevitable. The absence of people in church has been particularly conducive to damp and this has highlighted the poor state of gutters which have been key areas for leakages to develop.

Like the previous Treasurer, I can say we remain in an overall stable financial position and we praise the Lord for His abundant provision again in meeting all our ministry and financial needs. I would like to express my deep gratitude to all those who support the Churches' finances in a myriad of roles from collecting and banking monies received, those who obtain quotes and get things done. As Treasurer I am particularly indebted to Sophia Hetherington who does all the hard work of administration, organisation and bookkeeping to produce the accounts and to whom everyone is indebted for quick payment of invoices. I would like to thank Penny Leach for providing so much support in the back office and with comms equipment. We are genuinely indebted to you all. Thank you.

Income

The total income for the Churches in 2021 was £126,591, an increase of £19,589 over 2020 – 18%. Our Churches participate in the Parish Giving Scheme (PGS) and after a downturn in giving through this scheme we now see some recovery. PGS, managed by the Diocese of Gloucester, allows parish members to contribute monthly, quarterly or annually by direct debit to the scheme and affords the church an opportunity to better forecast income. The scheme manages and claims gift aid from HMRC every month and returns the gross contributions to our bank account. We encourage all those wishing to make donations to our Churches to use this scheme. A great new addition is expected in the new year – there will be a possibility to use this scheme for one-off donations via credit card.

The PCC is genuinely very grateful to all who have given so generously during the last 12 months.

Expenditure

Total Church expenditure in 2021 was £158,710 which increased by 3% from 2020. This includes our MMF (Parish Share) of £51,211 which was paid in full.

Our Parish Administrator's role has expanded since May this year as bookkeeping tasks have been added to her other roles. We therefore have greater monthly running costs going forward.

Net Income/Deficit for our Churches

The Church's overall deficit for 2021 of £22,777 was 48% lower than the deficit in 2020.

Year on Year Deficits

We have begun a number of activities to stem our year-on-year deficits and the gap is closing.

This year we invested in new car park machines that allow collection of donations via credit cards. This has resulted in an upturn in receipts which we anticipate will increase in future years. We had a successful Facebook campaign for the Garden Fund and we also benefitted from the Festival of Light event over 29-30 December which raised a surplus of £10,800 again for the Garden Fund. We plan a similar event in 2022 and a further campaign to raise funds for the General Fund.

As the pandemic eased, we started to see people come to church buildings again with the resultant increase in collections and donations and other takings. The dip in planned giving through the Parish Giving Scheme has started to recover.

Investment Gains

There were unrealised investment gains of £10,487.11 across the different portfolios split as follows:

General	£8,464.90
Garden	-£377.94
Hadjuk	£1,312.92
Holmes	£1,087.23

Valuation of assets

We have capitalised the cost of car park machines as these are expected to produce an income in future. We have not capitalised the cost of digging the trench to replace the electric power cable and install Internet access in St Just in Roseland church because it is not expected to produce an income.

St Mawes Church repairs

Work on the St Mawes West Wall has again been delayed and approximately £25,000 of expenditure is expected on the vertical slate hanging on the West Wall, barge board slate correction, turret and roof repairs where we have missing slates and inverted lead work. Dehumidifiers to help dry out the internal space, replacement of boarding and internal paintwork are also scheduled. We plan to do this in the first half of 2022 in time for our first wedding there. The work on the turret and west end is complete with just the guttering to be finished as of May 2022. We are enormously grateful for the help of Dave Cherrill with painting and pointing on the tower and turrets.

Reserves

We have sufficient general reserves in place to meet our future expenses (£55,367); this is in line with the Charity Commission's recommendation to keep 6 month's expenditure in reserve and affords us the opportunity to meet our general expenses and our share of ministry costs (MMF) in 2022. We do however anticipate 2022 to be another challenging year and the PCC will continue to carefully manage the Church's financial affairs to meet these challenges.

We give thanks to the Almighty for His generous provision.

A. Prince

Treasurer February 2022

Statement of Financial Activities

The Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

Statement of Financial Activities For the year ended 31st December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total 2020 £
Incoming resources:					
Voluntary income	2a	48,698	38,925	87,623	79,260
Activities for generating funds	2b	1,756	11,186	12,942	16,204
Income from investments	2c	2,423	1,457	3,880	4,508
Church activities	2d	14,485	7,662	22,147	7,030
Total incoming resources		67,362	59,230	126,592	107,002
Resources expended:					
Church activities	3a	86,801	69,169	155,970	152,565
Cost of generating voluntary income	3b	2,385	356	2,741	984
Total resources expended		89,186	69,525	158,711	153,549
Net outgoing resources before transfers		(21,824)	(10,295)	(32,119)	(46,547)
Transfers between funds	11	0	0	0	0
Net outgoing resources before other recognised gains and losses		(21,824)	(10,295)	(32,119)	(46,547)
Other recognised gains	7a	0	0	0	0
Gains on investment assets	7b	8,464	878	9,342	(181)
Net movement in funds		(13,360)	(9,417)	(22,777)	(46,728)
Total funds brought forward	11	72,793	290,771	363,564	410,292
Total funds carried forward	12	59,433	281,354	340,787	363,564

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classified as continuing.

The annexed notes form part of these financial statements.

Balance Sheet

The Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

Balance Sheet as at 31 December 2021

	Notes	<u>2021</u> £	<u>2020</u> £
Fixed Assets			
Tangible	7a	209,339	220,528
Investments	7b	<u>98,519</u>	<u>119,292</u>
		307,858	339,820
Current Assets			
Stock	8	1,500	1,500
Debtors and prepayments	9	124	1,252
Cash at bank and in hand		46,754	23,709
		<u>48,378</u>	<u>26,461</u>
Liabilities			
Creditors : Amounts falling due within one year	10	(15,449)	(2,717)
		<u>32,929</u>	<u>23,744</u>
Net Current Assets			
Total Assets less Current Liabilities		340,787	363,564
		<u>340,787</u>	<u>363,564</u>
Represented by:			
Parish Funds			
Unrestricted Funds	11, 12	59,433	72,793
Restricted Funds	11, 12	281,354	290,771
		<u>340,787</u>	<u>363,564</u>

Approved by the Parochial Church Council on
and signed on its behalf by:

E L Durose

Emma Durose
PCC Chair

A Prince

Andrew Prince
PCC Treasurer

The annexed notes form part of these financial statements.

Notes to the Accounts

The Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

Notes to the financial statements For the year ended 31st December 2021

1 Accounting policies

Basis of financial statements

The financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with the current Statement of Recommended Practice, Accounting and Reporting by Charities, published 2014, applicable to charities adopting the FRSSE, Financial Reporting Standard for Smaller Entities (effective 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value.

Items excluded from the accounts

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

In accordance with s10(2)(a) and (c) of the Charities Act 2011 the churches in St Just in Roseland and St Mawes are excluded from the financial statements as they are consecrated property. The church hall in St Mawes and the vicarage are excluded from the financial statements as benefice property. The cost of works on the new car park and associated landscaping at St Just in Roseland has been capitalised and depreciated as it is on PCC land.

The financial statements do not include the accounts of the St Just in Roseland Charitable Trust (registered charity number 1057734) which are kept separately from that of the PCC. The trustees are also trustees of this charity but it is administered separately.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place. However, the PCC does not hold any endowment funds at the present time.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for specific PCC activity intended by the donor.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2021**

1 Accounting policies (continued)

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resource, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s10(2)(a) and (c) of the Charities Act 2011.

The cost of works on the new car park and associated landscaping at St Just in Roseland has been capitalised and depreciated over a period of 25 years.

The new tea rooms have been capitalised and depreciated over a period of 25 years.

The equipment for the new tea rooms has been capitalised and depreciated over a period of 5 years.

Moveable church furnishings and equipment costing more than £1000 are capitalised at cost and depreciated over their useful life. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired. All items are included in the Church's inventory for insurance purposes.

Investments are valued at market value at 31st December.

Stock is valued at the lower of cost and market value.

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2021**

2 Incoming Resources

	Unrestricted General Fund	Restricted Fund	Total 2021	Total 2020
	£	£	£	£
Income				
a) Voluntary income				
Planned giving	23,435	375	23,810	25,380
Collections and other giving	5,025	690	5,715	1,831
Tax recovered on Gift Aid	6,846	-	6,846	6,449
Other receipts	281	10,092	10,373	98
Other voluntary receipts:-				
Grants received	-	-	-	13,508
Donations, appeals etc	11,111	27,768	38,879	16,630
Legacies	2,000	-	2,000	15,364
	48,698	38,925	87,623	79,260
b) Activities for generating funds				
Miss V's Tea Shop	-	11,080	11,080	14,829
Ipad organ app	-	106	106	-
Bookstall & other sales	1,756	-	1,756	1,375
	1,756	11,186	12,942	16,204
c) Investment income:-				
Dividends on CBF Investment Funds	2,423	1,457	3,880	4,506
Bank & CCLA Deposit Fund interest	-	-	-	2
Rent (incl. Western Power wayleave)	-	-	-	-
	2,423	1,457	3,880	4,508
d) Church activities				
Fees for weddings and funerals	12,131	-	12,131	6,359
Church lettings	30	590	620	-
Car park machines	-	7,072	7,072	-
Other income generated	2,324	-	2,324	671
	14,485	7,662	22,147	7,030
	67,362	59,230	126,592	107,002

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2021**

3 Resources expended

	Unrestricted General Fund	Restricted Fund	Total 2021	Total 2020
	£	£	£	£
Expenditure				
a) Church activities:-				
Missionary and charitable giving	-	-	-	1,396
Education	-	-	-	-
Diocesan parish contribution	51,211	-	51,211	50,305
Youth Club expenses	-	-	-	762
Upkeep of services	531	-	531	4,089
Clergy and staffing costs incl. expenses	12,528	-	12,528	6,935
Organists fees	3,113	-	3,113	2,651
Organ/piano tuning	779	90	869	236
Upkeep of churchyard (including Verger's salary)	-	32,038	32,038	30,585
Hall repairs and maintenance	-	-	-	-
Hall running costs	-	-	-	-
Church running - insurance	4,311	-	4,311	4,320
Church running - electric/gas	2,252	198	2,450	2,883
Church running - water	426	-	426	316
Church running - oil	643	-	643	1,146
Church maintenance	4,264	5,123	9,387	11,738
Cleaning	2,990	-	2,990	2,600
Food and refreshments	123	-	123	1,808
Administration	2,400	47	2,447	4,839
Independent Examination	650	-	650	650
Bank charges	580	-	580	449
Miss V's maintenance	-	9,326	9,326	4,716
Car Park machines	-	986	986	-
Depreciation - catering hut	-	15,742	15,742	6,631
Depreciation - new tea rooms	-	-	-	5,920
Depreciation - equipment	-	-	-	4,005
Depreciation - car park	-	5,619	5,619	3,585
	86,801	69,169	155,970	152,565

The organist fees do not refer to Graham Sluter who gives his services voluntarily.

b) Cost of generating funds:-				
Fund raising costs	150	356	506	308
Cost of applying for grants	100	-	100	-
Bookstall costs - purchases for resale	2,135	-	2,135	676
	2,385	356	2,741	984
	89,185	69,525	158,711	153,549

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2021**

4 Staff costs	Total 2021	Total 2020
<i>Unrestricted:</i>	£	£
Administrator's salary	10,530	6,605
Pastoral worker's salary	-	-
Employer's NI	-	-
Employer's pension contributions	218	-
Clergy expenses	1,780	330
	<u>12,528</u>	<u>6,935</u>
<i>Restricted - included in upkeep of churchyard expenses:</i>		
Verger's salary	20,880	20,880
Employer's NI	-	-
Employer's pension contributions	5,873	2,184
	<u>26,753</u>	<u>23,064</u>

The Incumbent is paid by the Diocese. The PCC had 2 employees during the year (2020: 2) - a verger and an administrator. Other assistance is bought in by the PCC on a self employed basis.

5 Taxation

The charity is exempt from corporation tax on its charitable activities.

6 Payments to PCC Members

A small amount of the expenses paid to the incumbent may have related to her services as Chair of the PCC.

No other payments or expenses were paid to any other PCC member, persons closely connected to them, or related parties.

7 Fixed Assets

a) **Tangible**

	Burial ground	Car park & grounds	Tea Rooms & Equipment	Total 2021	Total 2020
Cost	£	£	£	£	£
Cost at start of year	-	89,630	196,992	286,622	286,622
Additions	-	10,172	-	10,172	-
Disposals	-	-	-	-	-
Cost at end of year	-	99,802	196,992	296,794	286,622
Depreciation					
Depreciation at start of year	-	21,830	44,264	66,094	45,953
Charge for the year	-	5,619	15,742	21,361	20,141
Disposals	-	-	-	-	-
Depreciation at end of year	-	27,449	60,006	87,455	66,094
Net book value at end of year	-	72,353	136,986	209,339	220,528
Net book value at start of year	-	67,800	152,728	220,528	240,669

See also note 1 above.

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2021**

7 Fixed Assets (continued)

b) Investments

<i>Investments at market value:</i>	Unrestricted General Fund £	Restricted Fund £	Total 2021 £	Total 2020 £
Market value at start of year	59,271	60,021	119,292	119,473
Purchases at cost			-	-
Disposals		(30,115)	(30,115)	-
Net gains	8,464	878	9,342	(181)
Market value at end of year	<u>67,735</u>	<u>30,784</u>	<u>98,519</u>	<u>119,292</u>

Investments are held with CBF Church of England Funds.

<i>Investments at cost:</i>	Unrestricted General Fund £	Restricted Fund £	Total 2021 £	Total 2020 £
Cost at start of year	45,000	59,096	104,096	104,056
Purchased during year	-	-	-	-
Disposals	-	(29,822)	(29,822)	-
Cost at end of year	<u>45,000</u>	<u>29,274</u>	<u>74,274</u>	<u>104,056</u>

<i>Investment holdings: restricted</i>	Global Equity Income Fund Number of shares	Property Fund No. of shares	Investmen t Fund Number of shares	Fixed Interest Securities Fund No. of shares
Units held at start of year		7,606	707	5,878
	3,077			
Purchased during year		-	-	-
Disposals		(7,606)	-	(5,878)
Units held at end of year	<u>3,077</u>	<u>-</u>	<u>707</u>	<u>-</u>

<i>Investment holdings: unrestricted</i>	Property Fund No. of shares	Investmen t Fund No. of shares	Fixed Interest Securities Fund No. of shares
Units held at start of year	26,790	1,201	15,681
Purchased during year	-	-	
Disposals			(6,161)
Units held at end of year	<u>26,790</u>	<u>1,201</u>	<u>9,520</u>

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2021**

8	Stock	Total 2021 £	Total 2020 £
	Stock represents bookstall items for resale, valued at the lower of cost and market value.	1,500	1,500
9	Debtors and prepayments	Total 2021 £	Total 2020 £
	Gift aid tax recoverable	-	-
	Prepayments and accrued income	124	1,252
		<u>124</u>	<u>1,252</u>
10	Liabilities	Total 2021 £	Total 2020 £
	<i>Amounts falling due in one year:</i>		
	Accrual for Independent Examiner's fee	650	650
	Accruals for utility and other costs	218	-
	Other creditors (Restricted funds)	2,746	2,067
	Other creditors (Unrestricted funds)	3,300	-
	Parish share	8,535	-
		<u>15,449</u>	<u>2,717</u>
	<i>Amounts falling due after one year</i>		
	Other creditors	<u>0</u>	<u>0</u>

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2021**

11 Funds

	Opening £	Income £	Expenditure £	Gains £	Transfers £	Closing £
<i>Restricted:</i>						
Patricia Holmes Fund	31,293	23,025	(15,267)	1,088		40,139
Value of Patricia Holmes Fixed assets	182,434	-	(19,340)	-		163,094
Anne Hadjuk Fund	7,865	226	-	1,313		9,404
McCrum Fund	2,274	-	-	-		2,274
Companions Fund	6,710	582	-	-		7,292
St Just Refurbishment Fund	-	-	-	-		-
Value of St Just Refurbishment Fixed assets	38,093	-	(2,022)	-		36,071
St Mawes Refurbishment Fund	11,803	2,026	(538)	-		13,291
St Just Garden Fund	3,359	33,265	(32,358)	(1,523)		2,743
St Just Organ Fund	4,247	106	-	-		4,353
Youth Club	1,103	-	-	-		1,103
Agency	636	-	-	-		636
Other	954	-	-	-		954
	290,771	59,230	(69,525)	878	-	281,354
<i>Unrestricted:</i>	72,793	67,362	(89,186)	8,464		59,433
	363,564	126,592	(158,711)	9,342	-	340,787

The Patricia Holmes Fund is for spending on St Just Church and has been used to continue work on the new car park, tea rooms and burial ground.

The Patricia Holmes Fixed Asset Fund represents the capital expenditure on St Just Church new car park, tea rooms and burial ground. It will decline with depreciation each year.

The Anne Hadjuk Fund is for the provision of altar flowers at St Just Church annually on the Sunday nearest to 18th September in memory of Jamie Keiner.

The McCrum Fund is for the upkeep of the area outside St Mawes Church.

The Companions Fund comprises funds raised by friends of St Just Church who support certain church activities, such as the kneeler appeal.

The St Just Refurbishment Fund was established in 2007 and is for the maintenance of the fabric of the church, including the new car park and burial ground at St Just in Roseland.

The St Just Refurbishment Fixed Asset Fund represents the capital expenditure on St Just Church new car park and burial ground. It will decline with depreciation each year.

The St Mawes Refurbishment Fund is for the maintenance of St Mawes Church.

The St Just Garden Fund is for the maintenance and upkeep of the gardens in St Just.

The St Just Organ Fund is for the replacement or refurbishment of the St Just Church organ.

The Youth Club is for expenditure on the new club for young people in the parish.

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2021**

12 Analysis of net assets between funds

	Unrestricte d General Fund	Restricted Fund	Total 2021	Total 2020
	£	£	£	£
Tangible fixed assets	-	209,339	209,339	220,528
Investments	67,735	30,784	98,519	119,292
Current assets	4,403	43,977	48,380	26,461
<i>Liabilities:</i>				
Amounts falling due in one year	(12,703)	(2,746)	(15,449)	(2,717)
Amounts falling due after one year	-	-	-	-
Net assets at 31 December 2021	59,435	281,354	340,789	363,564

13 Capital Commitment

The PCC has agreed to spend approx. £12,000 on the repairs to the west wall of St Mawes Church. This will be funded from the St Mawes Refurbishment Fund.

14 Post Balance Sheet event

There have been no significant events since the year end and before the signing of this report.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of St.
Just in Roseland and St. Mawes

Annual Report
and
Financial Statements
of the Parochial Church Council

for the year ended 31st December 2020

Priest in Charge:

Rev. Emma Durose (Appointed January 2020)
The Rectory, 16 Waterloo Close, St. Mawes, Truro TR2 5BD

Bank:

Barclays Bank plc, Truro, TR1 2RB

Independent Examiner:

Ms Mary Asfour FCA, Chartered Accountant
1 The Lookout, St. Just in Roseland, Truro, TR2 5LG

Registered Charity Number: 1141718

The Parochial Church Council of the Ecclesiastical Parish of St. Just in Roseland and
St. Mawes
Annual Report for the year ended 31st December 2020

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The Parochial Church Council of the Ecclesiastical Parish of St. Just in Roseland and
St. Mawes
Annual Report for the year ended 31st December 2020

Aim and purposes

The Parochial Church Council of St. Just in Roseland has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of St Just Church, tea rooms and gardens, St Mawes Church and Church Hall.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship and become part of the parish community. The services and activities put faith into practice through prayer and scripture, music and sacrament. When planning the year's activities, consideration is given to the Church of England's commitment to Faith in Action and the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion.

Structure, governance and management

The Parochial Church Council became a registered charity on 5th May 2011 – registration number 1141718

Members of the PCC, who are also trustees for the purposes of the Charities Act 2011, are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. 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.

The PCC met 8 times during the year.

During the year the following served as members of the Parochial Church Council:

Priest in Charge: Rev. Emma Durose

Church Warden: Ms Hilary Mimpriss

Church Warden: Mr Alan Baptist

Representatives on the Deanery Synod (therefore members of the PCC)

January to June 2020

Mr. Alan Baptist

Mrs. Valerie Willis

January to January 2020

Mr. Roger Kirkpatrick

October to January 2020

Mrs Elizabeth German

Ms Penny Leach

Mr Nigel Conway-Hewitt

Mr Roger Kirkpatrick

Representative on the Bishop's Diocesan Council January 2020-December 2020

Mr Roger Kirkpatrick

Deputy Church Wardens:

January to June 2020:

Mr Alan Sadler and Mrs Linda Kerswill

The Parochial Church Council of the Ecclesiastical Parish of St. Just in Roseland and
St. Mawes
Annual Report for the year ended 31st December 2020

PCC Members 2020

January 2020 – June 2020

Mrs Hilary Mimpriss	Church Warden
Mr Roger Kirkpatrick	Treasurer
Mrs Alison Davy	PCC Secretary
Mrs Elizabeth German	Reader
Mrs Stephanie Brighthouse	Safeguarding officer
Mrs Pippa Pratt	
Mr Julian Davy	
Mr Stephen Chapman	
Miss Sue Jeremy	
Mrs Linda Kerswill	
Mr Alan Sadler	
Mr James Thomas	
Mrs Valerie Willis	

June - October

Mrs Hilary Mimpriss	Church Warden
Mr Roger Kirkpatrick	Treasurer
Mrs Pippa Pratt	PCC Secretary
Mrs Elizabeth German	Reader
Ms Penny Leach	Reader (Co-opted into PCC from June to October)

October – January

(re-election year)

Mrs Hilary Mimpriss	Church Warden	
Mr Roger Kirkpatrick	Treasurer and Deanery Synod Rep	2021
Mrs Pippa Pratt	PCC Secretary	2021
Mrs Elizabeth German	Reader and Deanery Synod Rep	
Ms Penny Leach	Reader, Safeguarding Officer and Deanery Synod Rep	
Mr Nigel Hewett	Deanery Synod Rep	
Mr. Stephen Chapman		2023
Mrs. Alison Davy		2022
Miss Sue Jeremy		2021
Mr Gregor Mackie		2023
Mr Michael Somers		2022
Mr. James Thomas		2022
Mrs. Valerie Willis		2023

Pastoral Team;

Rev E Durose, Mrs. A. Andrew, Mr R Kirkpatrick, Mrs A Morgan, Mrs P Leech, Mr J Thomas

Companions of St Just: Mr David Barnes (retired)

Electoral Roll – Mrs. S. Thomas and Mrs S Hetherington (Parish Administrator)

Electoral Roll Number: October 2020 104, (April 2019 110).

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Church Attendance; During the Covid19 pandemic Churches were in lockdown and Services continued on Zoom and YouTube.

There were no Sunday communicants during May 2020 due to Covid lockdown of churches

The total number of communicants during the year was:
St. Just 617 (2508) and St. Mawes 522 (1125) TOTAL: 1,139 (3633)

Report of the Priest in Charge

What a year! I started as the Priest in Charge of this Parish in January and within a few weeks we were in the first lockdown due to the Pandemic. This was a particularly turbulent and difficult time for many people and had a huge impact in the Parish. The churches being closed was very distressing for many people. Despite the difficulties, regular Sunday Services were maintained through Zoom and YouTube and figures indicated that at one point they were reaching up to 150 people a week. As well as "Services" the Pastoral Committee met at the beginning of the year and my thanks to the amazing work of a team who ensured that everyone on the Electoral Roll was contacted regularly through the year, during the lockdowns and received appropriate pastoral support.

Through June we saw a change in the PCC which sadly saw some people resigning. I was very grateful for the support of those who continued in office and to Penny who was co-opted on as a Reader. At the October APCM meeting new members were elected, a number of former members returned and we now have a strong PCC which is proportionally much more representative of the two churches of St Just and St Mawes. A very special thanks to Alan Sadler who retired as Deputy Church Warden for St Mawes Church, for all the years of devoted and considerable service.

Between the first and second lockdowns both St Just in Roseland and St Mawes were opened for services and through the week for private prayer. It is thanks to Hilary, Church Warden at St Mawes and Clive, Groundsman and Verger at St Just, that the churches opening for private prayer was made possible. There have also been a team of people, Penny, Roger and Hilary who have worked hard to open the churches on a Sunday morning by unlocking the churches, taking registers and cleaning. Without their help and support it would not have been possible to open both churches and meet all the new requirements. A huge thanks to all their hard work.

Imaginative and creative ways were found to sustain all the traditional Christmas services including the Carol Service by holding it over two nights with a choir of six, my thanks to Nigel Conway Hewett for organising that. My thanks again to the team of people, especially Sophia and Penny who organised seating plans, and those who helped with the traditional parts like candle lighting as well as the more modern innovations of cleaning, and more cleaning, and more cleaning. One particular highlight was the St Mawes Drive Through Nativity which saw local children and teenagers dressing up as Nativity Figures to create a Tableau by the pier. Local families were able to drive past, collect a goodie bag and even see Father Christmas thus sustaining some Christmas traditions for our village families. My thanks especially to Amelia Whitaker, Jane Curtis, Judith Baylis and Lynne Edwards for their help with making this such a success. It was great to be able to work with some of the young people and children locally as so much of the local school's work and the youth group had to be suspended through the pandemic.

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My thanks to all the many church people who have been involved locally, personally supporting people and groups in the local community through the pandemic. At a YouTube Sunday Service to support the Christmas Box appeal, with Jane Curtis and the Information Centre over 80 boxes were donated.

It has been a difficult year for wedding couples and funeral families. Many wedding couples have chosen to postpone their weddings but for those who did continue the services were especially meaningful and intimate. Again, with funerals, due to the Covid rules there was a depth of intimacy and poignancy which made each service very special.

The main concern going into 2021 is that both churches have seen a significant drop in income with the closing of the churches during lockdowns, cancellation of weddings and the loss of visitors to St Just in Roseland. Both churches are about to be fitted with appliances to enable card transactions and if we could encourage more regular giving with direct debit that would make a considerable benefit.

My thanks to all those on the PCC and church members who work so hard to sustain and support the churches in this local community and we await to see what 2021 brings knowing that with faith, hope, trust and love in God we can tackle it together.

Rev. Emma Durose

St Mawes with St Just Churchwarden's Report

2020 has been a year like no other. The Pandemic quickly shut down most of our usual Activities. However, in early January we saw the installation of our new Priest in Charge, the Rev Emma Durose. The year started well with Services going ahead, the Youth Club, the Window opening and plans for a sung Evensong in early March. The Wedding Preparation Day went ahead in February. The Roman Catholic Church in St Mawes hosted the World Day of Prayer.

Very soon after our Sung Evensong at St Mawes the whole country went into lockdown. Churches closed and we all had to stay at home.

During lockdown Emma set up Services on Zoom and on YouTube. The YouTube services were beautifully set in different locations.

In June we had mass resignations from the Congregation of St Just. With the help of Bishop Philip, we started to take steps to try and reconcile the group. These efforts are ongoing. The lockdown lasted well into June when life got back to some sort of norm.

Church services were held, socially distanced. The summer was muted with mask wearing. There were fewer visitors but despite that Miss V's did very well indeed.

In September the children went back to school. The half term break was also muted with fewer visitors. The APCM which had had to be delayed was finally held in St Mawes Church socially distanced in October. The new PCC was voted in.

Despite the restrictions it was possible to hold the Carol Service in St Just Church. Nigel Conway Hewett organised six singers for the carols. Due to the restriction on numbers, we held the service on two nights.

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18 months:

Repainting of rainwater goods and railing.

Repaint internally after the wall has dried out.

Re consider whether protection grilles should be placed on the south side windows.

Additional Concerns:

St Mawes church displaced tiles from winter storms

Safeguarding

The PCC has complied with the safeguarding requirements of section 5 of the safeguarding and clergy discipline measure 2016.

PCC Report

Unfortunately, some of the major events of the year had to be cancelled including the walk of witness in St Mawes, the Annual Lifeboat Service and the St Just Feast. We did do the Harvest Services at both churches and made a donation to the Women's Refuge and Men's Refuge of £50 each, £50 to the Food Bank and perishable foods were donated to St Petroc's, All Soul's Service, Remembrance Day and Christmas Food Box Appeal.

Decisions had to be made about opening churches between lockdowns and how to meet government guidelines re cleaning and maintaining social distance.

Discussion centred around the impact of the Pandemic on the church income and this continues to be a source of concern moving forward.

Deanery Synod Report

Deanery Synod meeting 12th February 2021 took place at Kenwyn Church Truro. Archdeacon Paul Bryer was introduced. Discussions included a vision for the Roseland which would have meant a full stipendiary ministerial post for Tregony with Veryan and Portloe, and a half post for Gerrans with Philleigh and Ruan Laniorne out to advert and keep up the momentum of our unified vision moving forward.

The MMF summary for the year ending December 2019.

	MMF Call	Current year contributions received to December	Call outstanding	% outstanding
Dec-18	£4,917,554	£3,615,481	£1,302,073	26%
Dec-19	£4,806,541	£3,476,624	£1,329,917	28%
Difference	-£111,013	-£138,856	£27,843	1%

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In May 2018, Truro Diocesan Synod agreed a resolution that “today’s giving should resource today’s church.” This approach was to avoid using Truro Diocesan Board of Finance reserves for day-to-day ministry costs and to release other income for new activity (“tomorrow’s church”) and was implemented in 2019.

During 2019 the gap between “today’s giving” (MMF received) and the “cost of ministry” widened by £131,000. In 2018 the gap was £782,000 and in 2019 it rose to £913,000. Put starkly, this means that today’s giving is not paying for today’s church.

Treasurer’s Report

This report is for the 2020 financial year. The accounts were presented to the PCC on 8 March 2021 for approval.

We have had a difficult year primarily as a result of the Covid19 pandemic. However, we remain in an overall stable financial position and praise the Lord for His abundant provision again in meeting all our ministry and financial needs.

I would like to express my deep gratitude to all those who support the Churches’ finances in a myriad of roles from collecting and banking monies received to keeping me updated on various financial activities within the Churches; we are genuinely indebted to you all. Thank you

Income

The total income for the Churches in 2020 was £107 002 which decreased from 2019 by £46 403 (-30%). Our Churches participate in the Parish Giving Scheme (PGS); we continue to see a decline in giving through this scheme. PGS, managed by the Diocese of Gloucester, allows parish members to contribute monthly, quarterly or annually by direct debit to the scheme and affords the church an opportunity to better forecast income. The scheme manages and claims gift aid from HMRC every month and returns the gross contributions to our bank account. We encourage all those wishing to make donations to our Churches to use this scheme.

The PCC is genuinely very grateful to all who have given so generously during the last 12 months.

Expenditure

Total Church expenditure in 2020 was £153 549 which decreased by 9% from 2019.

Net Income/Deficit for our Churches

The Church’s overall deficit for 2020 significantly increased by £40 689 (673%) for the year.

Reserves

We have sufficient general reserves in place to meet our future expenses (£72 793); this is in line with the Charity Commission’s recommendation to keep 6 month’s expenditure in reserve and affords us the opportunity to meet our general expenses and our share of ministry costs (MMF) in 2021. We do however anticipate 2021 to be another challenging year and the PCC will continue to carefully manage the Church’s financial affairs to meet these challenges.

We have continued to be very blessed in our Churches’ finances this year and we again give our thanks to the Lord for His generous provision.

R. Kirkpatrick Treasurer February 2021

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Approved by the PCC on 8 March 2021 and signed on their behalf by

.....

Rev. Emma Durose Chair of the PCC

..... Roger Kirkpatrick Treasurer

Independent Examiner's report to the Members/Trustees of the Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

I report on the accounts for the year ended 31 December 2020, which are set out on pages 10 to 19.

Respective responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The 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 needed.

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 Statement

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 statement 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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Mary Asfour FCA
Chartered Accountant
1 The Lookout
St Just in Roseland
Truro
TR2 5LG

Date:

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Statement of Financial Activities
For the year ended 31st December 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total 2019 £
Incoming resources:					
Voluntary income	2a	65,219	14,041	79,260	119,118
Activities for generating funds	2b	1,375	14,829	16,204	14,124
Income from investments	2c	2,442	2,066	4,508	6,820
Church activities	2d	6,571	459	7,030	13,343
Total incoming resources		75,607	31,395	107,002	153,405
Resources expended:					
Church activities	3a	87,453	65,112	152,565	165,880
Cost of generating voluntary income	3b	677	308	984	3,574
Total resources expended		88,130	65,420	153,549	169,454
Net outgoing resources before transfers		(12523)	(34024)	(46547)	(16049)
Transfers between funds	11	-	-	-	-
Net outgoing resources before other recognised gains and losses		(12523)	(34024)	(46547)	(16049)
Other recognised gains	7a	-	-	-	-
Gains on investment assets	7b	(1657)	1476	(181)	10,010
Net movement in funds		(14180)	(32548)	(46728)	(6039)
Total funds brought forward	11	86,972	323,319	410,291	416,330
Total funds carried forward	12	72,793	290,771	363,563	410,291

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classified as continuing.

The annexed notes form part of these financial statements.

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Balance Sheet
as at 31 December 2020**

	Notes	<u>2020</u> £	<u>2019</u> £
Fixed Assets			
Tangible	7a	220,528	240,669
Investments	7b	<u>119,292</u>	<u>119,472</u>
		339,820	360,141
Current Assets			
Stock	8	1,500	1,500
Debtors and prepayments	9	1,252	-
Cash at bank and in hand		23,709	56,137
		<u>26,461</u>	<u>57,637</u>
Liabilities			
Creditors : Amounts falling due within one year	10	(2717)	(7487)
		<u>23,744</u>	<u>50,150</u>
Net Current Assets			
Total Assets less Current Liabilities		363,564	410,291
		<u>363,564</u>	<u>410,291</u>
Total Net Assets			
Represented by:			
Parish Funds			
Unrestricted Funds	11, 12	72,793	86,972
Restricted Funds	11, 12	290,771	323,319
		<u>363,564</u>	<u>410,291</u>

Approved by the Parochial Church Council on 8 March 2021
and signed on its behalf by:

Emma Durose
PCC Chair

Roger Kirkpatrick
PCC Treasurer

The annexed notes form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

Notes to the financial statements For the year ended 31st December 2020

1 Accounting policies

Basis of financial statements

The financial statements have been prepared under the Charities Act 2011 and in accordance with Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with the current Statement of Recommended Practice, Accounting and Reporting by Charities, published 2014, applicable to charities adopting the FRSSE, Financial Reporting Standard for Smaller Entities (effective 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value.

Items excluded from the accounts

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law

In accordance with s10(2)(a) and (c) of the Charities Act 2011 the churches in St Just in Roseland and St Mawes are excluded from the financial statements as they are consecrated property. The church hall in St Mawes, the vicarage and assistant curate's houses are excluded from the financial statements as benefice property. The cost of works on the new car park and associated landscaping at St Just in Roseland has been capitalised and depreciated as it is on PCC land. The new burial ground and memorial garden at St Just in Roseland was consecrated during the year and has therefore been shown as a disposed of land (grant) to the incumbent.

The financial statements do not include the accounts of the St Just in Roseland Charitable Trust (registered charity number 1057734) which are kept separately from that of the PCC. The trustees are also trustees of this charity but it is administered separately.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place. However, the PCC does not hold any endowment funds at the present time.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for specific PCC activity intended by the donor.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

The Parochial Church Council of the Ecclesiastical Parish of St Just in Roseland and St Mawes

Notes to the financial statements For the year ended 31st December 2020

1 Accounting policies (continued)

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is entitled to the use of the resource, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s10(2)(a) and (c) of the Charities Act 2011.

The cost of works on the new car park and associated landscaping at St Just in Roseland has been capitalised and depreciated over a period of 25 years.

The new tea rooms have been capitalised and depreciated over a period of 25 years.

The equipment for the new tea rooms has been capitalised and depreciated over a period of 5 years.

Moveable church furnishings and equipment costing more than £1000 are capitalised at cost and depreciated over their useful life. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired. All items are included in the Church's inventory for insurance purposes.

Investments are valued at market value at 31st December.

Stock is valued at the lower of cost and market value

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2020**

2 Incoming Resources

	Unrestricted General Fund £	Restricted Fund £	Total 2020 £	Total 2019 £
Income				
a) Voluntary income				
Planned giving	25,380	-	25,380	34,610
Collections and other giving	1,831	-	1,831	9,168
Tax recovered on Gift Aid	6,449	-	6,449	6,340
Other receipts	98	-	98	169
Other voluntary receipts:-				
Grants received	10,000	3,507	13,507	-
Donations appeals etc	6,096	10,534	16,630	31,883
Legacies	15,364	-	15,364	36,948
	<u>65,219</u>	<u>14,041</u>	<u>79,260</u>	<u>119,118</u>
b) Activities for generating funds				
Miss V's Tea Shop	-	14,829	14,829	9,143
Bookstall & other sales	1,375	-	1,375	4,981
	<u>1,375</u>	<u>14,829</u>	<u>16,204</u>	<u>14,124</u>
c) Investment income:-				
Dividends on CBF Investment Funds	2,439	2,066	4,505	6,711
Bank & CCLA Deposit Fund interest	2	-	2	79
Rent (incl. Western Power wayleave)	-	-	-	30
	<u>2,442</u>	<u>2,066</u>	<u>4,508</u>	<u>6,820</u>
d) Church activities				
Fees for weddings and funerals	6,359	-	6,359	11,943
Other income generated	212	459	671	1,400
	<u>6,571</u>	<u>459</u>	<u>7,030</u>	<u>13,343</u>
	75,607	31,395	107,002	153,405

**The Parochial Church Council of the Ecclesiastical Parish
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**Notes to the financial statements
For the year ended 31st December 2020**

3 Resources expended

	Unrestricted General Fund £	Restricted Fund £	Total 2020 £	Total 2019 £
Expenditure				
a) Church activities:-				
Missionary and charitable giving	1,396	-	1,396	6,742
Diocesan parish contribution	50,305	-	50,305	59,443
Clergy and staffing costs incl. expenses	6,935	-	6,935	14,336
Hall running costs	-	-	-	-
Miss V's maintenance	-	4,716	4,716	-
Hall repairs and maintenance	-	-	-	-
Education	-	-	-	120
Church running - insurance	4,320	-	4,320	4,079
Organ/piano tuning	176	60	236	246
Church maintenance	3,530	8,208	11,738	11,012
Cleaning	2,600	-	2,600	2,719
Upkeep of services	3,722	367	4,089	5,481
Organists fees	2,651	-	2,651	4,003
Food and refreshments	1,808	-	1,808	1,306
Youth Club expenses	-	762	762	137
Upkeep of churchyard (including Verger's salary)	-	30,586	30,586	24,683
Administration	4,694	145	4,839	5,014
Bank charges	449	-	449	838
Church running - electric/gas	2,883	-	2,883	3,810
Church running - water	188	128	316	223
Church running - oil	1,146	-	1,146	802
Depreciation - catering hut	-	6,631	6,631	6,751
Depreciation - new tea rooms	-	5,920	5,920	5,920
Depreciation - equipment	-	4,005	4,005	4,005
Depreciation - car park	-	3,585	3,585	3,585
Independent Examination	650	-	650	625
	87,453	65,112	152,565	165,880

The organist fees do not refer to Graham Sluter who gives his services voluntarily.

b) Cost of generating funds:-				
Fund raising costs	-	308	308	64
Bookstall costs - purchases for resale	677	-	677	3,510
	677	308	984	3,574
	88,129	65,420	153,549	169,454

**The Parochial Church Council of the Ecclesiastical Parish
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**Notes to the financial statements
For the year ended 31st December 2020**

4 Staff costs	Total 2020	Total 2019
<i>Unrestricted:</i>	£	£
Administrator's salary	6,605	6,800
Pastoral worker's salary	-	6,868
Employer's NI	-	-
Clergy expenses	330	668
	<u>6,935</u>	<u>14,336</u>
<i>Restricted - included in upkeep of churchyard expenses:</i>		
Verger's salary	20,881	20,881
Employer's NI	-	-
Employer's pension contributions	2,184	2,184
	<u>23,065</u>	<u>23,065</u>

The Incumbent is paid by the Diocese. The PCC had 2 employees during the year (2019: 2) - a verger and an administrator. Other assistance is bought in by the PCC on a self employed basis.

5 Taxation

The charity is exempt from corporation tax on its charitable activities.

6 Payments to PCC Members

A small amount of the expenses paid to the incumbent may have related to her services as Chair of the PCC. No other payments or expenses were paid to any other PCC member, persons closely connected to them, or related parties.

7 Fixed Assets

a) Tangible

	Burial ground	Car park & grounds	Tea Rooms & Equipment	Total 2020	Total 2019
Cost	£	£	£	£	£
Cost at start of year	0	89630	196992	286622	126206
Additions	0	0	0	0	168024
Disposals	0	0	0	0	-7608
Cost at end of year	<u>0</u>	<u>89630</u>	<u>196992</u>	<u>286622</u>	<u>286622</u>
Depreciation					
Depreciation at start of year	0	18245	27708	45953	31900
Charge for the year	0	3585	16556	20141	20261
Disposals	0	0	0	0	-6208
Depreciation at end of year	<u>0</u>	<u>21830</u>	<u>44264</u>	<u>66094</u>	<u>45953</u>
Net book value at end of year	<u>0</u>	<u>67800</u>	<u>152728</u>	<u>220528</u>	<u>240669</u>
Net book value at start of year	<u>0</u>	<u>71385</u>	<u>169284</u>	<u>240669</u>	<u>94306</u>

See also note 1 above.

**The Parochial Church Council of the Ecclesiastical Parish
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**Notes to the financial statements
For the year ended 31st December 2020**

7 Fixed Assets (continued)
b) Investments

<i>Investments at market value:</i>	Unrestricted	Restricted	Total 2020	Total 2019
	General Fund	Fund		
	£	£	£	£
Market value at start of year	60,927	58,545	119,472	209,462
Purchases at cost			-	-
Disposals	-	-	-	(100,000)
Net gains	(1,657)	1,476	(181)	10,010
Market value at end of year	<u>59,270</u>	<u>60,021</u>	<u>119,291</u>	<u>119,472</u>

Investments are held with CBF Church of England Funds.

<i>Investments at cost:</i>	Unrestricted	Restricted	Total 2020	Total 2019
	General Fund	Fund		
	£	£	£	£
Cost at start of year	45,000	5,884	50,884	174,096
Purchased during year			-	-
Disposals		0	0	(123,212)
Cost at end of year	<u>45,000</u>	<u>5,884</u>	<u>50,884</u>	<u>50,884</u>

<i>Investment holdings: restricted</i>	Global Equity Income Fund	Property Fund	Investment Fund	Fixed Interest Securities Fund
	Number of shares	No. of shares	Number of shares	No. of shares
Units held at start of year	3,076	7,606	268	5,878
Purchased during year	0	0	0	0
Disposals				
Units held at end of year	<u>3,076</u>	<u>7,606</u>	<u>268</u>	<u>5,878</u>

<i>Investment holdings: unrestricted</i>	Property Fund	Investment Fund	Fixed Interest Securities Fund
	No. of shares	No. of shares	No. of shares
Units held at start of year	26,789	1,200	15,680
Purchased during year	0	0	0
Units held at end of year	<u>26,789</u>	<u>1,200</u>	<u>15,680</u>

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2020**

8	Stock						Total 2020 £	Total 2019 £
	Stock represents bookstall items for resale, valued at the lower of cost and market value.						1,500	1,500
9	Debtors and prepayments						Total 2020 £	Total 2019 £
	Gift aid tax recoverable						-	-
	Prepayments and accrued income						1,252	-
							<u>1,252</u>	<u>-</u>
10	Liabilities						Total 2020 £	Total 2019 £
	<i>Amounts falling due in one year:</i>						£	£
	Accrual for Independent Examiner's fee						650	625
	Accruals for utility and other costs						-	476
	Other creditors (Restricted funds)						2,067	3,433
	Other creditors (Unrestricted funds)						-	2,954
	Parish share						-	-
							<u>2,717</u>	<u>7,488</u>
	<i>Amounts falling due after one year</i>							
	Other creditors						<u>0</u>	<u>0</u>
11	Funds							
		Opening £	Income £	Expenditure £	Gains £	Transfers £	Closing £	
	<i>Restricted:</i>							
	Patricia Holmes Fund	23,931	19,143	(5023)	(188)	(6571)	31,293	
	Value of Patricia Holmes Fixed assets	200,553		(18119)			182,434	
	Anne Hadjuk Fund	6,878	219	(367)	1,134		7,865	
	McCrum Fund	2,274					2,274	
	Companions Fund	5,687	1,168	(145)			6,710	
	St Just Refurbishment Fund	1,636		(8207)		6571	0	
	Value of St Just Refurbishment Fixed assets	40,115		(2022)			38,093	
	St Mawes Refurbishment Fund	11,718	85				11,803	
	St Just Garden Fund	24,234	9,310	(30715)	530		3,359	
	St Just Organ Fund	3,153	1,154	(60)			4,247	
	Youth Club	1,864		(761)			1,103	
	Agency	322	314				636	
	Other	954					954	
		<u>323,319</u>	<u>31,393</u>	<u>(65419)</u>	<u>1,476</u>	<u>0</u>	<u>290,771</u>	
	<i>Unrestricted:</i>	86,972	75,607	(88130)	(1657)		72,793	
		<u>410,291</u>	<u>107,002</u>	<u>(153549)</u>	<u>(181)</u>	<u>-</u>	<u>363,564</u>	

**The Parochial Church Council of the Ecclesiastical Parish
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2020**

The Patricia Holmes Fund is for spending on St Just Church and has been used to continue work on the new car park, tea rooms and burial ground.

The Patricia Holmes Fixed Asset Fund represents the capital expenditure on St Just Church new car park, tea rooms and burial ground. It will decline with depreciation each year.

The Anne Hadjuk Fund is for the provision of altar flowers at St Just Church annually on the Sunday nearest to 18th September in memory of Jamie Keiner.

The McCrum Fund is for the upkeep of the area outside St Mawes Church.

The Companions Fund comprises funds raised by friends of St Just Church who support certain church activities, such as the kneeler appeal.

The St Just Refurbishment Fund was established in 2007 and is for the maintenance of the fabric of the church, including the new car park and burial ground at St Just in Roseland.

The St Just Refurbishment Fixed Asset Fund represents the capital expenditure on St Just Church new car park and burial ground. It will decline with depreciation each year.

The St Mawes Refurbishment Fund is for the maintenance of St Mawes Church.

The St Just Garden Fund is for the maintenance and upkeep of the gardens in St Just.

The St Just Organ Fund is for the replacement or refurbishment of the St Just Church organ.

The Youth Club is for expenditure on the new club for young people in the parish.

12 Analysis of net assets between funds

	Unrestricted General Fund £	Restricted Fund £	Total 2020 £	Total 2019 £
Tangible fixed assets	-	220,528	220,528	240,669
Investments	59,270	60,021	119,291	119,472
Current assets	14,172	12,289	26,461	57,637
<i>Liabilities:</i>				
Amounts falling due in one year	(650)	(2067)	(2717)	(7487)
Amounts falling due after one year	-	-	-	-
Net assets at 31 December 2020	72,792	290,771	363,563	410,291

13 Capital Commitment

The PCC has agreed to spend approx. £12,000 on the repairs to the west wall of St Mawes Church. This will be funded from the St Mawes Refurbishment Fund.

14 Post Balance Sheet event

There have been no significant events since the year end and before the signing of this report.