

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

Contents	Page
Aims, objectives, structure and governance	3
Report of the Priest in Charge	5
St Mawes with St Just Churchwarden's Report	6
Fabrics Report	7
Safeguarding	8
PCC Report	8
Treasurer's Report	9
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Accounts	14-21

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).

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

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.

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

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.

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

Emma organised the 'Drive Through Nativity' on the Quay. Sadly, the rain kept many away but it was fun for those who braved the weather. Other Services went ahead at Christmas with again reduced numbers due to social distancing.

A special thanks this year to Penny Leach for all her help in so many ways. Alan Sadler retired as Assistant Church Warden at St Mawes. He has held that post for many years and we do want to thank him for all he has done. Thank you again Sophia for being at the heart of our Churches in the Parish Office. We would like to thank Roger Kirkpatrick, our Treasurer who does so much work on behalf of the Church. Thank you, Doreen Freeman our Sunday organist, at St Mawes and who also plays at St Just. Thanks also to Nigel Conway Hewett who plays at St Just. Clive Johns, we thank you for all the work you do at St Just and St Mawes. Paula who cleans both Churches, thank you. For both Churches a big thank you to all the flower arrangers.

In St Mawes I would like to thank our Sacristans Pippa and Tim Pratt who give their time and effort to ensuring that the Church is prepared for services. Thank you both very much. Thank you all at St Mawes, I am so grateful for your support, help and advice.

Hilary Mimpriss, Church Warden

Fabrics Reports

Quinquennial Reports were completed for both churches.

St Just Church

Urgent:

Leaking from tower roof valley gutter

18 months:

Repair tower roof valley gutter	completed
---------------------------------	-----------

Damp damage beside the nave dormer window	completed
---	-----------

Signing on main south entrance

Extending lighting up tower stairs

Bench seat repair in main entry lych gate

5 years:

Extend rope handrail in the tower

Upgrading the mesh covering louvers

St Mawes Report

Urgent:

External west end cladding

Disabled toilet should have an alarm fitting

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

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 Lanihorne 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%

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

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

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

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
Total Net Assets		<u><u>363,564</u></u>	<u><u>410,291</u></u>
 Represented by:			
Parish Funds			
Unrestricted Funds	11, 12	72,793	86,972
Restricted Funds	11, 12	290,771	323,319
		<u><u>363,564</u></u>	<u><u>410,291</u></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
	65,219	14,041	79,260	119,118
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
	1,375	14,829	16,204	14,124
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
	2,442	2,066	4,508	6,820
d) Church activities				
Fees for weddings and funerals	6,359	-	6,359	11,943
Other income generated	212	459	671	1,400
	6,571	459	7,030	13,343
	75,607	31,395	107,002	153,405

**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**

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
of St Just in Roseland and St Mawes**

**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
of St Just in Roseland and St Mawes**

**Notes to the financial statements
For the year ended 31st December 2020**

7 Fixed Assets (continued)

b) Investments

	Unrestricted General Fund £	Restricted Fund £	Total 2020 £	Total 2019 £
<i>Investments at market value:</i>				
Market value at start of year	60,927	58,545	119,472	209,462
Purchases at cost			-	-
Disposals	-	-	-	(100,000)
Net gains	(1657)	1476	(181)	10,010
Market value at end of year	59,270	60,021	119,291	119,472

Investments are held with CBF Church of England Funds.

	Unrestricted General Fund £	Restricted Fund £	Total 2020 £	Total 2019 £
<i>Investments at cost:</i>				
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	45,000	5,884	50,884	50,884

<i>Investment holdings: restricted</i>	Global Equity Income Fund	Property Fund	Investment Fund Number of shares	Fixed Interest Securities Fund 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	3,076	7,606	268	5,878

<i>Investment holdings: unrestricted</i>	Property Fund No. of shares	Investment Fund No. of shares	Fixed Interest Securities Fund 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	26,789	1,200	15,680

**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	-
								1,252	-
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							-	-
								2,717	7,488
	<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	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		
		323,319	31,393	(65419)	1,476	0	290,771		
	<i>Unrestricted:</i>	86,972	75,607	(88130)	(1657)		72,793		
		410,291	107,002	(153549)	(181)	-	363,564		

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.