

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 31<sup>st</sup> 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 £
<b>Incoming resources:</b>					
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
<b>Total incoming resources</b>		<b>67,362</b>	<b>59,230</b>	<b>126,592</b>	<b>107,002</b>
<b>Resources expended:</b>					
Church activities	3a	86,801	69,169	155,970	152,565
Cost of generating voluntary income	3b	2,385	356	2,741	984
<b>Total resources expended</b>		<b>89,186</b>	<b>69,525</b>	<b>158,711</b>	<b>153,549</b>
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> £
<b>Fixed Assets</b>			
Tangible	7a	209,339	220,528
Investments	7b	<u>98,519</u>	<u>119,292</u>
		307,858	339,820
<b>Current Assets</b>			
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>
<b>Liabilities</b>			
Creditors : Amounts falling due within one year	10	(15,449)	(2,717)
<b>Net Current Assets</b>		<u>32,929</u>	<u>23,744</u>
Total Assets less Current Liabilities		340,787	363,564
<b>Total Net Assets</b>		<u><u>340,787</u></u>	<u><u>363,564</u></u>
<b>Represented by:</b>			
<b>Parish Funds</b>			
Unrestricted Funds	11, 12	59,433	72,793
Restricted Funds	11, 12	281,354	290,771
		<u><u>340,787</u></u>	<u><u>363,564</u></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
	£	£	£	£
<b>Income</b>				
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
	<b>48,698</b>	<b>38,925</b>	<b>87,623</b>	<b>79,260</b>
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
	<b>1,756</b>	<b>11,186</b>	<b>12,942</b>	<b>16,204</b>
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)	-	-	-	-
	<b>2,423</b>	<b>1,457</b>	<b>3,880</b>	<b>4,508</b>
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
	<b>14,485</b>	<b>7,662</b>	<b>22,147</b>	<b>7,030</b>
	<b>67,362</b>	<b>59,230</b>	<b>126,592</b>	<b>107,002</b>

**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
<b>Expenditure</b>	£	£	£	£
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  
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**Notes to the financial statements  
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<b>4 Staff costs</b>	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
	<b>12,528</b>	<b>6,935</b>
<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
	<b>26,753</b>	<b>23,064</b>

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
<b>Cost</b>	£	£	£	£	£
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
<b>Depreciation</b>					
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.

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**Notes to the financial statements  
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**7 Fixed Assets (continued)**

**b) Investments**

*Investments at market value:*

	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	67,735	30,784	98,519	119,292

Investments are held with CBF Church of England Funds.

*Investments at cost:*

	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	45,000	29,274	74,274	104,056

*Investment holdings: restricted*

	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	7,606	707	5,878
Purchased during year	-	-	-	-
Disposals	-	(7,606)	-	(5,878)
Units held at end of year	3,077	-	707	-

*Investment holdings: unrestricted*

	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	-	-	(6,161)
Units held at end of year	26,790	1,201	9,520

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**Notes to the financial statements  
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<b>8</b>	<b>Stock</b>	Total 2021 £	Total 2020 £
	Stock represents bookstall items for resale, valued at the lower of cost and market value.	1,500	1,500
<b>9</b>	<b>Debtors and prepayments</b>	Total 2021 £	Total 2020 £
	Gift aid tax recoverable	-	-
	Prepayments and accrued income	124	1,252
		<u>124</u>	<u>1,252</u>
<b>10</b>	<b>Liabilities</b>	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  
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**Notes to the financial statements  
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**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.

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**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.