

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

Contents

Aims, objectives, structure and governance.....	3
Priest in Charge Report 2022	5
Churchwarden's Report for St Mawes.....	6
Fabrics Reports.....	6
Safeguarding Report	6
Deanery Synod Report 2022-23.....	7
Treasurer's Report	8
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet.....	13
Notes to the Accounts	14

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.

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	<u>86,475</u>	<u>98,519</u>
		295,032	307,858
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			
		306,762	340,787
Total Net Assets		<u><u>306,762</u></u>	<u><u>340,787</u></u>
Represented by:			
Parish Funds			
Unrestricted Funds	11, 12	51,663	59,433
Restricted Funds	11, 12	255,099	281,354
		<u><u>306,762</u></u>	<u><u>340,787</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 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
	15,057	12,528
<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
	33,504	26,753

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

Investments at market value:

	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	59,777	26,698	86,475	98,519

Investments are held with CBF Church of England Funds.

Investments at cost:

	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	45,000	29,274	74,274	74,274

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	-	707	-
Purchased during year	-	-	-	-
Disposals	-	-	-	-
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	9,520
Purchased during year	-	-	-
Disposals	-	-	-
Units held at end of year	26,790	1,201	9,520

**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
		7,009	10,215
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
		23,577	25,540
	<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.