

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

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

Priest in Charge:

Rev. Emma Durose (Appointed January 2020, resigned October 2023)

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

Oversight Minister Designate and Assistant Curate: Rev Douglas Wren

Assistant Curate: Rev Penny Leach

Bank:

Barclays Bank plc, Truro, TR1 2RB

Independent Examiner:

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

Registered Charity Number: 1141718

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Aims, objectives, structure and governance

Aim and purposes

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

Objectives and activities

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

Structure, governance and management

The Parochial Church Council became a registered charity on 5th May 2011 – registration number 1141718. Members of the PCC, who are also trustees for the purposes of the Charities Act 2011, are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The PCC met 11 times during the year.

PCC Members

2023-2024

(re-election year)

Clergy

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

Laity

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

Electoral Roll – Sophia Hetherington (Parish Administrator)

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

Church Attendance;

Usual Sunday attendance: St Just 20, St Mawes 20

Report on Church and Community activities over the last year

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

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

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

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

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

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

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

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

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

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

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

Rev Penny Leach and Steve Chapman

Churchwarden's Report for St Mawes

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

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

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

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

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

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

Angela Greenwell & David Blunt St Mawes Churchwardens

Fabrics Reports

St. Just in Roseland Parish Church

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

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

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

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

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

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

St Mawes Church

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

Safeguarding Report

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

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

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

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

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

'This is to confirm the PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). To the best of my knowledge.

Katie Taurins

Deanery Synod Report 2023-24

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

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

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

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

Rev Penny Leach (Roseland Representative, Deanery Implementation Team)

Treasurer's Report

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

Surplus

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

Receipts

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

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

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

Expenditure

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

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

Capital expenditure concerns

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

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

St Just Interpretive Project

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

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

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

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

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

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

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

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

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

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

GARDENS, LIGHTS CONVERSION AND PATH RESTORATION

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

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

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

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

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

CONSULTATIONS

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

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

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

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

Reserves

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

Thanks

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

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

We give thanks to the Almighty for His generous provision.

A. Prince, Treasurer May 2024

Independent Examiner's Report

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

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

Respective responsibilities of Trustees and Independent Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Statement

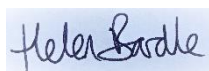
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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



Date: 10th April 2024

Statement of Financial Activities

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

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

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

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


The annexed notes form part of these financial statements.


Balance Sheet

Balance Sheet as at 31 December 2023

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

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


Rev. Penelope Leach
Priest and PCC Chair


Andrew Prince
PCC Treasurer

The annexed notes form part of these financial statements.

Notes to the Accounts

Notes to the financial statements

For the year ended 31st December 2023

1 Accounting policies

Basis of financial statements

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

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

Items excluded from the accounts

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

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

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

Fund accounting

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

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

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

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

1 Accounting policies (continued)

Incoming resources

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

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

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

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

Resources expended

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

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

Fixed Assets

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

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

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

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

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

Investments are valued at market value at 31st December.

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

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

2 Incoming Resources

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

Notes to the financial statements

For the year ended 31st December 2023

3 Resources expended

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

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

b) Cost of generating funds

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

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

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

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

See also note 1 above.

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

7 Fixed Assets (continued)

b) Investments

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

Investments are held with CBF Church of England Funds.

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

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

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

Notes to the financial statements

For the year ended 31st December 2023

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

Notes to the financial statements

For the year ended 31st December 2023

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

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

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

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

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

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

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

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

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

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

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

12 Analysis of net assets between funds

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

13 Capital Commitment

There were no capital commitments as at 31 December 2023

14 Post Balance Sheet event

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