

**St Michael's Stanwix with St  
Mark's Belah PCC**

Registration number: 1159961

**Annual Report and Financial  
Statements**

**31 December 2020**



## **St Michael's Stanwix with St Mark's Belah PCC**

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## **St Michael's Stanwix with St Mark's Belah PCC**

### **Reference and Administrative Details**

<b>Charity name</b>	St Michael's Stanwix with St Mark's Belah PCC	
<b>Charity registration number</b>	1159961	
<b>Principal office</b>	St Michael's Parish Centre Church Street CARLISLE CA3 9DJ	
<b>Registered office</b>	St Michael's Parish Centre Church Street CARLISLE CA3 9DJ	
<b>Trustees</b>	<p>P A Cowen - Treasurer</p> <p>D W Howe</p> <p>Revd N D Beer - Chairman</p> <p>A R H Cook - Vice chairman</p> <p>A E Bullen</p> <p>E Cook (resigned 25 October 2020)</p> <p>K R Borlase</p> <p>R A G Cox</p> <p>T H Hazard (resigned 25 October 2020)</p> <p>E Farnworth</p> <p>E L S Maylin</p> <p>J Furness</p> <p>K Howe</p> <p>C A Vallely (resigned 25 October 2020)</p> <p>J M Sugden</p> <p>R Younger</p> <p>A Quinn</p> <p>E Hamilton (resigned 27 May 2020)</p> <p>D Libby</p> <p>E A Simpson</p> <p>M Harding (resigned 27 May 2020)</p> <p>R T Corrie</p> <p>M Thornhill</p> <p>B N Twizell</p> <p>L A Simpson (appointed 25 October 2020)</p> <p>R E Keiller (appointed 25 October 2020)</p>	

**St Michael's Stanwix with St Mark's Belah PCC**

**Reference and Administrative Details**

**Accountant**

Dodd & Co Limited  
FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

**St Michael's Stanwix with St Mark's Belah PCC**  
**Trustees' Report for the Year Ended 31 December 2020**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

**1. Structure, Governance and Management**

**Organisational structure and governing document**

St Michael's Stanwix with St Mark's Belah PCC is a body corporate and its governing documents are the Parochial Church Council Powers Measure (1956) as amended, the Church Representation Rules 2011 and a District Church Councils Scheme approved by the Carlisle Diocesan Bishop's Council and implemented in 1993. The PCC is also a charity registered in England, no 1159961.

Any act of the Council may be signified by an instrument executed pursuant to a resolution of the council and under the hands or if an instrument under seal is required under the hands and seals of the chairman presiding and two other members of the council present at the meeting at which such resolution is passed.

Members of the PCC other than those appointed ex officio are elected by the Annual Parochial Church Meeting (APCM) held in April each year at which all those on the church electoral roll are entitled to vote.

The governing document requires a quorum of one third present at PCC meetings which are held six times each year. Matters relating to the parish, church programme and events, buildings maintenance and development, and finance, are discussed and agreed by a majority vote of those present.

In addition to the PCC the two churches each have a District Church Council (DCC) which meets on the alternate months to the PCC. The members of the two District Church Councils together form the PCC.

The PCC has a Standing Committee which has power to transact the business of the PCC between its meetings, subject to any directives given by the Council. It constructs and prioritises the agenda for PCC meetings.

Other committees are established by the PCC as required, with responsibility for particular areas, who then report to the PCC.

**Recruitment, Induction and Training of trustees**

Members are elected to the PCC at the APCM by the members of the churches who are included on the Electoral Roll.

Trustees receive induction training on a one to one basis following election to the PCC. They are required to undergo a DBS check and undertake C0 and C1 Diocesan Safeguarding Training.

**Related parties**

St Michael's Stanwix with St Mark's Belah parish is part of the Diocese of Carlisle within the Church of England.

The PCC act as the sole trustee for the Miles MacInnes Trust (charity number 250935 – "Proceeds of sale of the Miles MacInnes Memorial Hall and caretaker's house"). As at 31 December 2020 the trust held funds totalling £128,870 "for the benefit of the inhabitants of Stanwix". During the year the Trust transferred a total of £6,366 to the PCC which was used towards Parish Centre running costs.

**Major risk statement**

The trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks.

**St Michael's Stanwix with St Mark's Belah PCC**  
**Trustees' Report for the Year Ended 31 December 2020**

**Impact of COVID-19**

The trustees are conscious of the continuing risks due to the COVID-19 pandemic. Over recent months many of our regular activities have been on-line if possible, or in recess. As Government restrictions allow it is hoped to gradually increase the level of activities and return to meeting in person. There continues to be some loss of income, primarily from the loss of rental income, and some reduction in gift income although the majority of giving is by standing order and has remained steady. There has been some reduction in expenses due to the restrictions, and the trustees are monitoring the financial situation on a regular basis. If necessary, there are sufficient general reserves to cover any anticipated deficit.

**2. Objectives and Activities**

The PCC has the responsibility of cooperating with the Incumbent, the Revd. Nigel Beer, in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the ecclesiastical parish. It also has maintenance responsibility for both church buildings, and the Parish Centre adjacent to St Michael's.

The PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we endeavour to enable ordinary people to live out their faith as part of our parish community through:

Learning, Living and Sharing our faith in Christ.

Provision of pastoral care for people living in the parish.

Mission and outreach work.

Activities undertaken during the year include:

- Regular weekly services at both churches, providing worship, teaching and fellowship.
- Pastoral care to members of the congregation.
- Various children and youth activities.
- Encouragement of mid-week home groups and prayer groups.
- Provision of baptism, marriage and funeral services for parishioners.

**3. Achievements and performance**

Summary of main achievements during the year

Due to the Covid pandemic our activities in 2020 were very different from previous years. For much of the year the church buildings were closed and activities went on-line whenever possible. Church services were recorded and made available on YouTube. Staff meetings, PCC meetings, Home groups and children's activities were held on video conference calls. When government restrictions allowed meeting in church, numbers were restricted, social distancing and other rules were adhered to, and congregation singing was not permitted.

Under the circumstances there has been very little progress with regard to the plans for the redevelopment of the interior of St Michael's Church. The reordering includes consideration of improvements to the heating system, facilities for hosting community events and redecoration. It is hoped that further discussion and progress can proceed when restrictions are lifted.

During the time of Government restrictions, the PCC was able to benefit from the national furlough scheme with the Children and Young Person's Worker and the Parish Centre Cleaner receiving full or partial payment depending on the hours worked. The PCC also employed a part time Online Community Development Worker from August 2020 to facilitate our online services and to develop the Parish presence on social media. This role has not been a part of the furlough scheme.

**St Michael's Stanwix with St Mark's Belah PCC**  
**Trustees' Report for the Year Ended 31 December 2020**

**4. Financial Review**

Total income during the year ended 31 December 2020 was £114,366, and expenditure totalled £115,566. The allocation of income and expenditure between various funds is summarised below:

	Income	Expenditure	Surplus(Deficit)
General funds	102,499	108,333	(5,834)
St Mark's Improvement fund	762	-	762
St Michael's Restoration fund	1,253	-	1,253
Children & Young Peoples Worker	5,206	6,015	(809)
Community Worker	4,646	1,218	3,428

The PCC had budgeted for a deficit for the year in General funds. Due to the pandemic the actual deficit was less than anticipated as although income was down, expenditure was also reduced. There was no major capital expenditure on buildings or restoration during 2020.

The balance of funds at 31 December 2020 was as follows:

- General funds £35,942
- St Marks' Improvement £14,962
- Restoration £36,153
- Children & Young Peoples Worker £3,269
- Community Worker £9,770

**Reserves policy**

In recent years the general reserves have been approximately equal to two months of general funds expenditure. The trustees believe this is an adequate reserve level to ensure on-going cashflow, and seek to maintain no less than this level of reserves. Due to legacies received in 2015 the general reserves at 31 December are more than four months of expenditure. At the year end, the PCC's free reserves were £50,904 (2019 - £55,976).

Approved by the Trustees on 3 June 2021 and signed on their behalf by:

  
.....

Revd N D Beer - Chairman  
Trustee

## **St Michael's Stanwix with St Mark's Belah PCC**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.



**Independent Examiner's Report to the Trustees of  
St Michael's Stanwix with St Mark's Belah PCC**

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 8 to 19.

Your attention is drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

**Basis of independent examiner's report**

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.

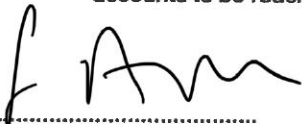
**Independent examiner's statement**

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 2011; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Faye Armstrong FCA  
Dodd & Co Limited  
Chartered Accountants

3 June 2021

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

**St Michael's Stanwix with St Mark's Belah PCC**  
**Statement of Financial Activities for the Year Ended 31 December 2020**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>					
Donations and legacies	2	97,257	10,994	108,251	99,566
Other trading activities	3	-	-	-	3,146
Investments	4	144	111	255	504
Income from charitable activities	5	5,860	-	5,860	14,278
Other incoming resources		-	-	-	-
Total income		<u>103,261</u>	<u>11,105</u>	<u>114,366</u>	<u>117,494</u>
<b>Expenditure on:</b>					
Charitable activities		108,333	7,233	115,566	129,652
Total expenditure		<u>108,333</u>	<u>7,233</u>	<u>115,566</u>	<u>129,652</u>
Net movements in funds		(5,072)	3,872	(1,200)	(12,158)
<b>Reconciliation of funds</b>					
Total funds brought forward		55,976	45,320	101,296	113,454
Total funds carried forward		<u>50,904</u>	<u>49,192</u>	<u>100,096</u>	<u>101,296</u>

The notes on pages 10 to 19 form an integral part of these financial statements.

**St Michael's Stanwix with St Mark's Belah PCC**

**Balance Sheet as at 31 December 2020**

		2020		2019	
	Note	£	£	£	£
<b>Current assets</b>					
Debtors	13	6,522		4,295	
Cash at bank and in hand		<u>95,546</u>		<u>100,629</u>	
			102,068		104,924
<b>Creditors: Amounts falling due within one year</b>	14		<u>(1,972)</u>		<u>(3,628)</u>
<b>Net current assets</b>			<u>100,096</u>		<u>101,296</u>
<b>Net assets</b>			<u>100,096</u>		<u>101,296</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			49,192		45,320
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>50,904</u>		<u>55,976</u>
<b>Total charity funds</b>			<u>100,096</u>		<u>101,296</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 3 June 2021 and signed on its behalf by:



P A Cowen - Treasurer  
Trustee



Revd N D Beer - Chairman  
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

## **St Michael's Stanwix with St Mark's Belah PCC**

### **Notes to the Financial Statements for the Year Ended 31 December 2020**

#### **1 Accounting policies**

##### **Statement of compliance**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

##### **Basis of preparation**

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The Charity has considered whether the use of going concern basis is appropriate. To do this, they have considered whether there are any material uncertainties as to the Charity's ability to continue as a going concern. Following the COVID-19 outbreak, the trustees have prepared detailed budgets to take into account the uncertainties surrounding the pandemic and its effect on their ability to operate. As a result of this review, the trustees remain confident that there are sufficient financial resources available to see the Charity through until normal operations resume and are satisfied that there are no material uncertainties about the Charity's ability to continue as a going concern.

In light of the above assessment, these financial statement have been prepared on a going concern basis.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

## **St Michael's Stanwix with St Mark's Belah PCC**

### **Notes to the Financial Statements for the Year Ended 31 December 2020**

..... continued

#### **Income and endowments**

Donations and legacies income includes grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Income from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office equipment	25% straight line basis
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#### **Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**St Michael's Stanwix with St Mark's Belah PCC**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... continued

**2 Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>General</b>				
Donations	10,599	-	10,599	-
<b>St Michael's</b>				
Cash collections	2,838	-	2,838	3,361
Planned giving	46,326	-	46,326	50,198
Donations	252	-	252	1,822
Gift Aid tax reclaimed	12,175	-	12,175	11,661
Letting	278	-	278	1,361
	61,869	-	61,869	68,403
<b>St Mark's</b>				
Cash collections	525	-	525	1,010
Planned giving	9,322	-	9,322	12,946
Donations	250	-	250	233
Gift Aid tax reclaimed	2,450	-	2,450	3,007
	12,547	-	12,547	17,196
<b>Restoration</b>				
Donations	-	1,142	1,142	234
<b>Parish Centre</b>				
Miles McInnes fund	6,366	-	6,366	2,711
<b>Youth</b>				
Donations	-	4,325	4,325	4,575
Gift Aid tax reclaimed	-	881	881	1,461
Corona Virus Job Retention Scheme grants	4,085	-	4,085	-
Grants	-	-	-	1,000
	4,085	5,206	9,291	7,036
<b>Community</b>				
Donations	-	2,195	2,195	2,215
Gift Aid tax reclaimed	-	451	451	571
Corona Virus Job Retention Scheme grants	1,791	-	1,791	-
Grants	-	2,000	2,000	-
	1,791	4,646	6,437	2,786
<b>Intern</b>				
Donations	-	-	-	1,200
	97,257	10,994	108,251	99,566

**St Michael's Stanwix with St Mark's Belah PCC**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... continued

Of the donations and legacies income in 2019 £86,616 related to unrestricted funds and £11,256 related to restricted funds.

**3 Other trading activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>St Mark's</b>				
St Marks improvement fundraising	-	-	-	3,146

Of the other trading income in 2019 £3,145 related to unrestricted funds and £nil related to restricted funds.

**4 Investments**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Interest on cash deposits	144	111	255	504

Of the investment income in 2019 £309 related to unrestricted funds and £195 related to restricted funds.

**St Michael's Stanwix with St Mark's Belah PCC**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... continued

**5 Income from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>General</b>				
Coffee mornings	259	-	259	735
<b>Parish centre</b>				
Other income	5	-	5	16
Letting	1,805	-	1,805	2,426
	<u>1,810</u>	<u>-</u>	<u>1,810</u>	<u>2,442</u>
<b>St Michael's</b>				
Letting	-	-	-	488
Fees	766	-	766	5,573
	<u>766</u>	<u>-</u>	<u>766</u>	<u>6,061</u>
<b>St Mark's</b>				
Coffee mornings	762	-	762	10
Letting	1,900	-	1,900	5,030
Fees	363	-	363	-
	<u>3,025</u>	<u>-</u>	<u>3,025</u>	<u>5,040</u>
	<u>5,860</u>	<u>-</u>	<u>5,860</u>	<u>14,278</u>

Of the income from charitable activities in 2019 £14,278 related to unrestricted funds and £nil related to restricted funds.



# St Michael's Stanwix with St Mark's Belah PCC

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 6 Total resources expended

	Parish centre	St Michael's	St Mark's	Youth	Community	Total 2020	Total 2019
	£	£	£	£	£	£	£
<b>Support costs</b>							
Wages and salaries	3,576	-	-	10,100	1,218	14,894	19,224
Charitable donations	-	-	-	-	-	-	100
Assigned fees paid to Diocese	-	563	136	-	-	699	1,907
Missionary and charitable giving	-	6,000	2,000	-	-	8,000	6,500
Parish offer	-	51,300	17,100	-	-	68,400	66,500
Church maintenance	-	1,464	774	-	-	2,238	8,020
Church running costs	-	4,926	3,286	-	-	8,212	9,545
Upkeep of services	-	1,491	120	-	-	1,611	3,256
Upkeep of church yard	-	-	1,260	-	-	1,260	1,390
Education and outreach	-	2,133	661	-	-	2,794	5,321
Working expenses of incumbent and other clergy	-	864	250	-	-	1,114	2,839
Office costs	2,319	481	160	-	-	2,960	2,018
Parish centre costs	2,077	-	-	-	-	2,077	1,952
Accountancy fees (governance)	-	645	212	-	-	857	630
Independent examiner's fee	-	335	115	-	-	450	450
	<b>7,972</b>	<b>70,202</b>	<b>26,074</b>	<b>10,100</b>	<b>1,218</b>	<b>115,566</b>	<b>129,652</b>

**St Michael's Stanwix with St Mark's Belah PCC**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

Of the expenditure in 2019 £112,237 related to unrestricted funds and £17,415 related to restricted funds.

**7 Governance costs**

	2020	2019
	£	£
Accountancy fees	857	630
Independent examiner's fee	450	450
	<u>1,307</u>	<u>1,080</u>

**8 Trustees' remuneration and expenses**

No trustees received any remuneration or expenses during the year.

**9 Net outgoing resources**

Net outgoing resources is stated after charging:

	2020	2019
	£	£
Accountancy fees (governance)	857	630
Independent examiner's fee	450	450
	<u>1,307</u>	<u>1,080</u>

**10 Employees' remuneration**

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2020	2019
	No.	No.
Charitable activities	<u>3</u>	<u>3</u>

The aggregate payroll costs of these persons were as follows:

	2020	2019
	£	£
Wages and salaries	<u>14,894</u>	<u>19,224</u>

No employee received emoluments of more than £60,000 during the year (2019 - No. 0).

**St Michael's Stanwix with St Mark's Belah PCC**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... continued

**15 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**Related party transactions**

The PCC act as the sole trustee for the Miles MacInnes Trust. As at 31 December 2020 the trust held funds totalling £128,870 "for the benefit of the inhabitants of Stanwix". During the year the Trust transferred a total of £6,366 to the PCC which was used towards Parish Centre running costs.

**16 Analysis of funds**

	At 1 January 2020	Incoming resources	Resources expended	At 31 December 2020
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	55,976	103,261	(108,333)	50,904
<b>Restricted Funds</b>				
Restoration	34,900	1,253	-	36,153
Children and Young People's Worker	4,078	5,206	(6,015)	3,269
Community Worker	6,342	4,646	(1,218)	9,770
	45,320	11,105	(7,233)	49,192
	101,296	114,366	(115,566)	100,096

The General Unrestricted Funds include £14,962 designated for the St Mark's Improvement Fund.

The Restoration fund includes donations and grants received to fund the restoration of St Michael's Church.

The Children and Young People's Worker and Community Worker funds include funding received to help the PCC deliver youth and community projects in the parish.

**St Michael's Stanwix with St Mark's Belah PCC**  
**Notes to the Financial Statements for the Year Ended 31 December 2020**

..... continued

**Prior period**

	At 1 January 2019	Incoming resources	Resources expanded	At 31 December 2019
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	62,170	106,043	(112,237)	55,976
<b>Restricted Funds</b>				
Restoration	35,432	429	(958)	34,903
Children and Young People's Worker	7,013	7,036	(9,975)	4,074
Community Worker	8,839	2,786	(5,282)	(6,343)
Intern	-	1,200	(1,200)	-
	51,284	11,451	(17,415)	45,320
	113,454	117,494	(129,652)	101,296

**17 Net assets by fund**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Current assets	90,430	49,192	102,068	104,924
Creditors: Amounts falling due within one year	(39,526)	-	(1,972)	(3,628)
Net assets	50,904	49,192	100,096	101,296
<b>Prior period</b>				
	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Current assets	59,604	45,320	104,924	115,862
Creditors: Amounts falling due within one year	(3,628)	-	(3,628)	(2,408)
Net assets	55,976	45,320	101,296	113,454