

THE PARISH OF ST THOMAS, MELLOR



ANNUAL REPORT AND ACCOUNTS FOR 2016 of the Parochial Church Council of the Ecclesiastical Parish of Mellor

REGISTERED CHARITY NUMBER 1130414

Picture: Outdoor Weekend at Edale, September 2016

THE PAROCHIAL COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR

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FOR THE YEAR ENDED 31 DECEMBER 2016

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Trustees Report for the Year ended 31 December 2016

PRINCIPAL OFFICE Parish Centre, Church Road, Mellor SK6 5LX

COUNCIL MEMBERS

Ex-officio members:

Incumbent: The Rev'd Alex Sanders MA

Readers: Peter Harrison (Emeritus from 15 October 2016)
Nicholas Sanders

Churchwardens: Richard Elliott (to 24 April 2016)
Anthea Nicholls
David Butterworth (from 24 April 2016)

**Representatives on
the Diocesan Synod:** Judith Shiel

**Representatives on
the Deanery Synod:** Ann Hearle
Mary Heijbroek
Richard Benford-Miller (to 7 June 2016)
Judith Shiel (ex-officio)

Elected PCC members: Rod Bracewell (from 24 April 2016)
David Butterworth (to 24 April 2016)
Julie Elliott (Vice-Chair; also Hon. Secretary)
Karen Greenough (Hon. Treasurer)
Alex Gunz
Lynda Gwyther
Helen Kennedy
Margaret Lowe (from 24 April 2016)
Anthea Mason (from 24 April 2016)
Guy Nicholls (from 24 April 2016)
Catherine Starling
Beverley Williams
Maggie Williams (from 24 April 2016)
† Janet Wilson (to January 2016)

BANKERS NatWest
2 Market Street, Marple, Stockport SK6 7AE

ARCHITECT Randfield Associates: Forge Bank Studio, 1A Longhurst Lane,
Marple Bridge, Stockport SK6 5AE

INDEPENDENT EXAMINER Katherine Scott
1 Landseer Drive, Marple Bridge, Stockport SK6 5BL

Introduction

The Trustees of St Thomas' Church, Mellor present their annual report and financial statements for the year ended 31 December 2016 in accordance with the Church Accounting Regulations 2006 and the Charities (Accounts and Reports) Regulations 2005.

The Trustees, together with details of external advisers, are noted on page 3.

Governing Document

The Church is part of the Church of England which is governed by the Synodical Government Measure 1969, and by the Church Representation Rules.



Governing Body

The Parochial Church Council forms the Board of Trustees of the Mellor Parish Church and is responsible for the overall governance of the Charity including the approval of any expenditure. The Churchwardens, who are also Trustees, have the legal ownership of all the moveable furniture and ornaments of the Church. The Parochial Church Council is part of the Chadkirk Deanery in the Diocese of Chester and the Province of York.

The Parochial Church Council's full charity name is "The Parochial Church Council of the Ecclesiastical Parish of Mellor" and its Registered Charity Number is 1130414.

Recruitment and Training of Trustees

The elected Trustees are appointed by the Annual Parochial Church Meeting (the APCM) to which all persons on the Electoral Roll are invited and are entitled to vote. The APCM also appoints representatives on Deanery Synod for 3 years; they also serve on the PCC as Trustees. Deanery Synod appoints representatives on Diocesan Synod, who also serve on the PCC as Trustees. An Annual Meeting to elect Churchwardens is also held and the two Churchwardens elected; the Vicar and Lay Readers also serve on the PCC as Trustees.

Churchwardens are elected annually and other Trustees are normally appointed for three years except when filling vacancies for part-expired terms. Trustees can be re-elected for a second three-year term, but may not serve more than two consecutive three-year terms. Up to two Trustees may be co-opted for the period to the next Annual Parochial Church Meeting, or for part of that period. All new Trustees are inducted into

the work of the Parochial Church Council by existing members; information booklets on the responsibilities of Trustees and on PCC finance are provided for them.

Principal Aims and Activities

The PCC has the responsibility of co-operating with the Vicar in promoting in the Parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also consults the Vicar on matters of general concern and importance to the Parish, paying due regard to Charity Commission guidance concerning public benefit, and considers and discusses matters concerning the Church of England or any other matters of religious or public interest (but not the declaration of the doctrine of the Church). It also has specific responsibilities for the maintenance and management of the buildings and land located in Church Road, Mellor including the Parish Centre.

Organisation

The PCC meets monthly except in August and December. From time to time it sets up on-going or ad hoc Committees to consider specific issues on its behalf. A Standing Committee comprising the Vicar, Churchwardens and three other members of the PCC (including the Treasurer and Secretary) meets as the need arises and has the authority to decide matters of urgent business, including payments of up to £1,000, on the PCC's behalf.

Achievements, performance and challenges – a review of the year

Staff changes

The Director of Music, Jonathan Lo, left at Easter 2016 after 5 years in which the choir thrived. Andrew Dean was appointed as Interim Director of Music in May; in July, Andrew accepted the appointment as Director of Music, and has brought his considerable talent and experience to the role.

Our Parish Secretary, Peta Stockton, retired in September 2016 after almost 6 years of service. The operation of the Parish Office was evaluated, and a rota of volunteers now mans the office on Friday mornings, with a fifth volunteer doing so on Tuesday mornings. We are very grateful to them all.

The Parish Centre

The benefits of the new zoned heating system were felt this year, with rooms being warmer while heating costs dropped.

Churches Together in Marple Area

St Thomas' Mellor continues as an active member of Churches Together in Marple, and hosts and supports some inter-denominational services. Having started the year without a Chairman, Rev'd Alex Sanders and Helen Kennedy stepped up to 'held the fort' at Churches Together from May until December 2016.

Church services

The change of time of the main Sunday service from 9.30 am to 10.00 was reviewed and confirmed. The early service remains at 8.30am.

Another non-eucharistic service was held for Mothering Sunday 2016.

In November, we held our first Messy Church, thanks to a good band of enthusiastic helpers led by Lynda Gwyther and Anthea Nicholls. This was attended by a total of 61 people, some 'coming to church' with us for the first time. It was a happy and successful event; the next will be in March 2017.



Messy Church was a big hit!



Church attendance and worship

Our normal service pattern is 8.30 Said Communion and 10.00 Sung Communion each Sunday, with an evening service too. Once a month this is Choral Evensong; on other Sundays, Compline is said in winter and Evening Prayer in summer. There is also a mid-week communion service on Wednesdays, which now starts at 10.00 in response to requests for a later start. We continued to offer other services throughout the year, including on Ascension Day and on All Souls' Day.

Congregations averaged around 12 people at 8.30; 85 people (including 13 who were under 16 years old) at 10.00; 6 people for the Sunday evening services (except Choral Evensong which attracts around 45 people including the choir); and 12 people on Wednesdays.



There were 18 baptisms, 10 weddings and 24 funerals this year.



A Mini-Lent course and a Mini-Advent course were offered again this year; Lent prayers took place every day through the season.

Confirmation service The Bishop of Chester, the Rt Rev'd Peter Forster, conducted our confirmation service on Sunday 9th October. One adult was confirmed, and we were delighted that Bishop Peter was able to spend time with her and with many church members over coffee and cake. The happy occasion was marred only by the discovery that the church oil tank had been vandalised that day.

Spirituality An Away Day was held locally in October, which was well received by those who attended.

Growing disciples: The 'Pilgrim' Bible study house group started in 2013 continues; members have become fewer but closer following the deaths of two members. The group meets fortnightly. It is planned to start a second group in 2017; we are awaiting a leader. Mini-courses at Lent and Advent also took place, and the weekly prayer group run by a member of the congregation is doing well.

A special service was held to mark the Queen's 90th birthday; the church was decorated and Hats Were Worn.



The Bellringers – celebratory peal

The bells were rung for 90 minutes on the occasion of the Queen's 90th birthday. Volunteers were invited to ring for one minute each and many took up the offer, including our local MP.



Two of the bellringers arrive for a service.

Tithed giving

We have continued to try to allocate 10% of our unrestricted income to selected local, national and international charities, chosen by vote at an open meeting on a rolling 3-year programme. This year, due to pressure on our budget caused by a rise in the Diocesan Parish Share, we were only able to pay the equivalent of 4% of unrestricted giving out to our tithed charities. We were only able to do even this much by drawing on our reserves. As this is not sustainable, the PCC are introducing a new approach to Tithed Giving from January 2017. Church supporters will be able to choose how much they wish to give to the running of the church, and how much they wish to give to a separate Charity Fund. This will guarantee that any monies intended for charity will be spent on charitable causes; it will also allow people to choose exactly where their gifts go. Four beneficiary charities will be selected each year from nominations made by church members. The new system will be reviewed at the end of 2017.

In addition we arrange two or three special collections each year; in 2016, these included a collection on Sea Sunday for the Mission to Seafarers, and a collection to support Aru Diocese in the Democratic Republic of Congo.

Activities with children

During the year, we continued our monthly Praise & Play sessions for children under 4 and their parents/carers. The Vicar visits Mellor School, an academy for 5-11 year olds; as the school continues to grow, only the Year 1 Christingle Service can now be hosted in the church. The Harvest and Christmas Services had to be held at the school; the Vicar attended. The Vicar also took occasional assemblies for the Key Stage 1 pupils at Ludworth Primary School.



The Vestry and Venturers groups continued to provide relevant and enjoyable activities during the main Sunday service for the under-7s and 7-14 year olds respectively; our thanks go to the leaders who make this possible, co-ordinated by Ash Shah.

The annual young people's weekend at Edale Outdoor Adventure Centre in Derbyshire was much enjoyed (*see cover picture*).

A Marriage Preparation Course was held in May.



Our senior members We continued to take Holy Communion monthly to the residents of Mellor Nook, a retirement home in the parish. This has proved popular, with a regular 'congregation' of around 8 people. A licensed Lay Assistant assists with this. The monthly 'Coffee with the Vicar' drop-in continued at the Parish Centre and has proved popular. Numbers are usually around 12, and usually include at least one person who does not attend church services.

Website: This year we have continued to develop our website, which was launched in June 2015. More information continues to be loaded, the latest being the Church and Parish Centre diaries. A Twitter feed reports the latest news or forthcoming events almost daily. We are now just short of 200 followers on Facebook, and our Twitter following is also growing. Our monthly magazine 'Outlook' remains popular with churchgoers and with other members of the community too.

The Communications Committee produced a communications strategy for the church which underpins work on the website and magazine. It then went on to introduce a range of measures to improve the welcome offered by the church to all who come within its reach. Early improvements included a new, larger, well-lit and much better laid-out noticeboard in the church porch; work is continuing in several other areas.

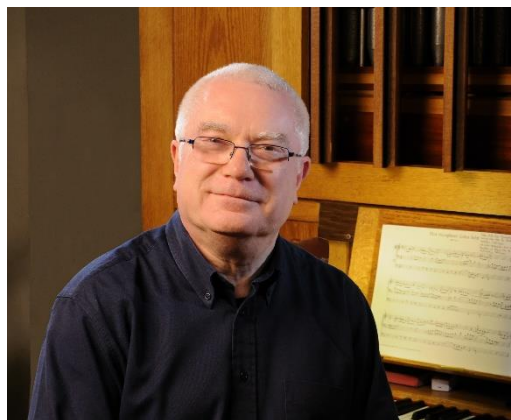
Communications expert Neil Pugmire visited the church in October, and gave a very stimulating presentation to the PCC and other attendees. Many simple but effective ideas were suggested for making our church more noticeable.

Link with DR Congo We were thrilled to host a visit by Bishop Ande of Aru Diocese in February as part of his visit to Chester Diocese. He was able to join friends from

The Choir, under the inspiring leaderships of both outgoing Musical Director Jonny Lo and incoming Director Andrew Dean, continued to go from strength to strength. This year they sang Evensong at Manchester Cathedral as well as singing at the Chester Diocesan Festival.

The choir gathers to say farewell to Musical Director Jonny Lo (*bottom right*).....

..... and hello to new Musical Director (and old friend) Andrew Dean (*below*).



Be a Chorister for a Weekend - a new event held in June 2016. Some potential new members came and enjoyed choir practice on Friday night, followed by lots of pizza. They returned on Sunday morning to sing at the 10.00 service, and two have now joined the choir.

This year, four RSCM Gold Awards were given to choir members, making 5 in total in the choir. 2 Silver and 3 Bronze Awards were also given.



The annual Choir weekend at Fort Belan, North Wales, included intense sessions learning the Christmas music, and lots of fun in the Fort quadrangle and on the beach. The Choir Christmas Party, opened this year to all church members for the first time, was another enjoyable event. (*Picture: Mummy-wrapping competition winners*)

Fundraising

The Annual Thanksgiving appeal to all in the community was well supported. Just over £9,000 was raised, with increases in both 'one-off' gifts and planned giving.

The Country Fair and Fete of 2016 was a good example of how to have a great time while generating income for the church. Despite the unavoidable absence of some stalwart helpers, the remaining team worked enormously hard and the fete went well. After the crowning of Rose Queen Rosie Easton, activities included well-dressing, teddy astronauts plummeting to earth, arena events including children's races, lunches and teas, a busy beer tent and many stalls. Sadly the weather was rather patchy, and the mud at the evening event – Bands on the Hill – resembled Glastonbury's. Despite this, the two events raised over £9,500 profit, far more than had been anticipated.



Setting up the Fete, June 2016



Entertainment 'On the Hill' 2016 saw the continuation of the successful events 'Film on the Hill' and 'Theatre on the Hill', both run by Guy Nicholls. The Theatre production was at the end of March, and Films were shown in June and in October.

Safeguarding – this Parish is responding to new safeguarding measures, and our policy and all practices are reviewed from time to time.



Sheep may safely graze

Health and Safety has continued to be a priority concern for the PCC. Example of small improvements include the introduction of lidded coffee mugs for parents/carers at the Toddler Group and the securing of box pew doors.

Financial Overview

The statement of financial activities shows a deficit on unrestricted funds of £1,152.

Reserves Policy and Financial Position

It is our policy to maintain a level of unrestricted reserves at least equivalent to three months, and ideally six months, of unrestricted expenditure. These parameters indicate a planned level of unrestricted reserves of between £39K and £78K based on annual expenditure for 2016. The actual level of unrestricted reserves at the end of 2016 was £32,374. We also hold restricted funds of £29,834 attributable to the Restricted Fund 'Friends of Mellor Parish Centre'. We also hold reserves of £230,167 being the depreciated cost of the work on the Parish Centre and, therefore, not immediately available for use. These figures do not include sums held by church groups in connection with their own activities.

Risk Assessment and Management

The following matters have been considered as part of our risk assessment.

Finance

Our financial position is set out in the attached financial report. It is the policy of the PCC to invest funds in ethical sources and to minimise investment risk. Accordingly surplus funds are invested with the CBF Church of England Funds based in London.

The PCC works to Financial Regulations which set out arrangements for the approval of expenditure and reporting arrangements. A revised version was approved by the PCC on 11th March 2014, and a further revision is in hand for March 2017. The systems of internal control, reviewed this year and set out in the Regulations, are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Insurance

We are insured by the Ecclesiastical Insurance Group and hold three Policies one covering the Parish Centre, the second covering the Church and Grounds and the third covering the temporary demountable building in the grounds of the Parish Centre. The insurance cover includes public and employer's liability, loss of money and theft. We are satisfied, based on advice from our Insurance Brokers, that the level of cover is adequate.

Health and Safety and Access for People with Physical or Sensory Impairments

Regular maintenance arrangements are in place for all fire alarm, fire extinguisher and electrical installations. The Church's volunteer Health and Safety Manager reports to the PCC annually to review our systems and

procedures. Included in the annual review are annual inspections of the Churchyard, Church and Parish Centre together with a Churchwarden.

Disabled access to the Church is satisfactory. Speaker systems, including a loop for those with a hearing impairment, are in place in the Church and the two largest rooms in the Parish Centre. Two disabled parking spaces have been provided in the Church Car Park (in addition to two at the Parish Centre).

Safeguarding Children

We follow guidance issued by the Diocese to ensure that all our work with children and young people is undertaken in a safe manner by people who are cleared to lead it. We have appointed a Safeguarding Children Co-ordinator who reports to the PCC annually to review our systems and procedures. This includes ensuring that any organisation or group that uses our premises has in place proper policies and procedures. Both the Safeguarding Office and the Vicar have attended Diocesan training courses on good safeguarding procedures and practice.

Statement of Trustees' Responsibilities and Governance

The Trustees are responsible for their Annual Report and the preparation of the financial statements in accordance with applicable law and generally accepted Accounting Practice. In preparing these financial statements the Trustees should follow best practice and:

- Select the most suitable accounting policies and apply them consistently;
- Make judgements and estimates which are reasonable and prudent;
- Follow applicable accounting standards and the Charities SORP, disclosing and explaining any material departures in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charity at any time and enable them as Trustees to ensure that the financial statements comply with charity law. The Trustees are also responsible for safeguarding the Charity's assets and ensuring their proper application in accordance with Charity Law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

This Annual report was approved by the PCC at its meeting on 14th March 2017.

Rev'd Alex Sanders MA
PCC Chair



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

I report on the accounts for the year ended 31st December 2016 set out on pages sixteen to twenty-five.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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 required.

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 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 statements 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 2011 Act; and
- to prepare accounts which accord with the accounting records and to 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.

Katherine Scott BA (Hons) FCA
1 Landseer Drive
Marple Bridge
Stockport
Cheshire
SK6 5BL

Date:

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds	—	1,640	—	1,640	10,605
Voluntary income	88,017	8,391	—	96,409	90,417
Activities for generating funds	32,577	29,652	—	62,230	38,318
Investment income	95	2,430	—	2,526	3,038
Incoming resources from charitable activities	29,600	5,834	—	35,434	48,822
Other incoming resources	1,517	—	—	1,517	1,160
Total incoming resources	151,807	47,949	—	199,757	192,363
Resources used					
Cost of generating funds	15,160	—	—	15,160	35,047
Cost of generating voluntary income	7,552	—	—	7,552	3,542
Fundraising trading cost of goods sold and other costs	8,132	9,749	—	17,882	19,252
Charitable activities	125,962	28,810	—	154,773	161,123
Governance costs	100	—	—	100	100
Total resources used	156,907	38,560	—	195,468	219,066
Net incoming / outgoing resources before transfer	(5,100)	9,389	—	4,288	(26,703)
Transfers					
Gross transfers between funds - in	3,947	—	—	3,947	17,384
Gross transfers between funds - out	—	(3,947)	—	(3,947)	(17,384)
Net incoming / outgoing before other gains / losses	(1,152)	5,441	—	4,288	(26,703)
Other recognised gains / losses					
Gains / losses on investment assets	—	7,761	—	7,761	938
Gains on revaluation, fixed assets, charity's own use	—	2,893	—	2,893	—
Net movement in funds	(1,152)	16,096	—	14,943	(25,764)
Total funds brought forward	33,527	340,619	—	374,146	399,911
Total funds carried forward	32,374	356,716	—	389,090	374,146
Represented by					
Unrestricted					
General fund	32,374	—	—	32,374	33,391
Designated					
Parish Centre	—	—	—	—	135
Restricted					
Churchyard and Church Building	—	16,098	—	16,098	14,009
Friends of Parish Centre	—	29,834	—	29,834	17,022
Harold Gwyther Memorial Fund	—	1,486	—	1,486	2,157
Janet Wilson Memorial Fund	—	1,887	—	1,887	—
Mellor Choir Fund	—	2,610	—	2,610	995
Mellor Church Women's Evening Fellowship	—	1,595	—	1,595	1,281
Mellor Rose Queen	—	1,536	—	1,536	3,451
Mellor Toddler Group	—	1,098	—	1,098	858
Moor End Sunday School Fund	—	69,276	—	69,276	63,316
Parish Centre Building	—	230,167	—	230,167	237,527
Tea and Friendship	—	1,125	—	1,125	—

THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR

BALANCE SHEET

AT 31 DECEMBER 2016

Class and code	Description	Notes	31/12/16	31/12/15
Fixed assets				
6431	Parish Centre		230,167	237,527
	Total Fixed assets	5	230,167	237,527
Current assets				
6501	Nat West Current Account		9,238	7,427
6502	Nat West Fees Account		582	200
6503	Nat West Lettings Account		338	207
6504	Mellor Choir Account		2,610	995
6505	Friends of Mellor Parish Centre		(17)	—
6506	Mellor Rose Queen		1,536	3,451
6507	Mellor Toddler Group		678	858
6508	Mellor Church Women's Evening Fellowship		1,534	1,281
6510	CCLA (CBF) deposit account		55,066	49,458
6513	Tea and Friendship		1,125	—
6515	Moor End Sunday School Fund Deposit		4,316	4,846
6516	Moor End Trust Income Shares		64,959	58,469
6526	Churchyard Income Shares		12,721	11,450
6590	Cash in hand		753	37
Z05	Accounts Receivable		4,151	3,991
	Total Current assets		159,595	142,675
Liabilities				
6699	Agency collections		572	260
Z04	Accounts Payable		100	5,795
	Total Liabilities		672	6,055
	Net Asset surplus(deficit)		389,090	374,146
Reserves				
	Excess / (deficit) to date		4,288	—
Z01	Starting balances		374,146	373,208
Z02	Gains and losses on investments		7,761	938
Z03	Gains and losses own use		2,893	—
	Total Reserves		389,090	374,146
	Represented by funds	7		
	Unrestricted		32,374	33,391
	Designated		—	135
	Restricted		356,716	340,619
	Endowment		—	—
	Total		389,090	374,146

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities (Accounts and Reports) Regulations 2005, together with applicable Accounting Standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued March 2005.

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of recommended Practice, Accounting and reporting by Charities.

Incoming resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognised when rental is due.

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments on 31st December.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016

Grants

During 2014 the PCC decided to change the way in which Tithed Giving is allocated. From 2015 onwards, grants are to be distributed on allocation.

Activities directly relating to the work of the church

The diocesan parish share is accounted for when due. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Consecrated property and moveable Church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over fifty years) on a straight line basis. The 2009 improvements to the car park are being depreciated over their anticipated useful economic life of ten years.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of moveable Church furnishings acquired before 1 July 2000 is written off.

Other fixtures, fittings and office equipment

Equipment used within the Church premises is depreciated on a straight line basis over four years. Individual items of £1,000 or less are written off when the asset is acquired.

Investments

Investments are included at cost or market value at 31 December.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectable.

Short term deposits include cash held on deposit with the CBF Church of England Funds or at the bank.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

2. TITHED GIVING DISTRIBUTED DURING THE YEAR	2016
	£
Educaid Sierra Leone	200
Mission to Seafarers	200
Christian Solidarity	200
Practical Action	200
War Child	200
Médecins sans Frontières	200
Water Aid	200
Music in Hospitals	200
Sarcoma UK	200
Children's Society	200
Bible Society	200
Church Urban Trust	200
St Ann's Hospice	200
Wellspring Kitchen	200
L'Arche Manchester	200
	<u>£3,000</u>

3. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016.

Trustees' expenses

Trustees are reimbursed for expense items incurred.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

4. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Totals £
Cost			
At 1 January 2016 and 31 December 2016	<u>327,065</u>	<u>46,068</u>	<u>373,133</u>
Depreciation			
At 1 January 2016	89,538	46,068	135,606
Charge for year	<u>7,360</u>	<u>-</u>	<u>7,360</u>
At 31 December 2016	96,898	46,068	142,966
Net Book Value			
At 31 December 2016	<u>230,167</u>	<u>-</u>	<u>230,167</u>
At 31 December 2015	<u>237,527</u>	<u>-</u>	<u>237,527</u>

5. FUND DETAILS

The restricted funds comprise:

Title of Fund	Purpose
Church Building and Churchyard Fund	Maintenance of church and churchyard
Friends of Mellor Parish Centre Fund	Maintenance and Running of Parish Centre
Harold Gwyther Memorial Fund	Memorial
Janet Wilson Memorial Fund	Memorial
Mellor Choir Fund	Furtherance of choir activities
Mellor Rose Queen Fund	Nominated charity
Mellor Toddler Group	Parent and baby group activities
Moor End Sunday School Income Fund	Furtherance of education
Parish Centre Building Fund	Parish Centre building
Tea and Friendship Group	Social gathering
Women's Evening Fellowship	General interest group

6. SPECIAL COLLECTIONS 2016

Amounts distributed during the year:	£
DR Congo	541.84
Mission to Seafarers	181.45
Salvation Army	280.30
Wellspring Kitchen	<u>53.95</u>
	<u>1,057.54</u>

These amounts include Gift Aid received on donations.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

7. MOVEMENT IN FUNDS

Fund movement by type

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Choir - Mellor Choir Fund							
Restricted		995	5,744	4,130	—	—	2,610
Sub-total for Choir		995	5,744	4,130	—	—	2,610
ChurchYB - Churchyard and Church							
Restricted		14,009	2,874	2,056	—	—	16,098
Sub-total for ChurchYB		14,009	2,874	2,056	—	—	16,098
FoMPC - Friends of Mellor Parish Centre							
Restricted		17,022	18,730	3,264	(3,947)	—	29,834
Sub-total for FoMPC		17,022	18,730	3,264	(3,947)	—	29,834
HGFund - Harold Gwyther Memorial							
Restricted		2,157	7	678	—	—	1,486
Sub-total for HGFund		2,157	7	678	—	—	1,486
JWFund - Janet Wilson Memorial							
Restricted		—	1,887	—	—	—	1,887
Sub-total for JWFund		—	1,887	—	—	—	1,887
MoorEnd - Moor End Sunday School							
Restricted		63,316	2,007	2,537	—	—	69,276
Sub-total for MoorEnd		63,316	2,007	2,537	—	—	69,276
PCBuild - Parish Centre Building							
Restricted		237,527	—	7,360	—	—	230,167
Sub-total for PCBuild		237,527	—	7,360	—	—	230,167
ParishCen - Mellor Parish Centre							
Designated		135	19,954	23,937	3,847	—	—
Sub-total for ParishCen		135	19,954	23,937	3,847	—	—
RoseQueen - Mellor Rose Queen							
Restricted		3,451	10,221	12,136	—	—	1,536
Sub-total for RoseQueen		3,451	10,221	12,136	—	—	1,536
TeaFriend - Tea and Friendship							
Restricted		—	60	515	—	—	1,125
Sub-total for TeaFriend		—	60	515	—	—	1,125
Toddlers - Mellor Toddler Group							
Restricted		858	2,333	2,113	—	—	1,098
Sub-total for Toddlers		858	2,333	2,113	—	—	1,098
WEF - Mellor Church Women's Evening Fellowship							
Restricted		1,281	4,082	3,768	—	—	1,595
Sub-total for WEF		1,281	4,082	3,768	—	—	1,595
General - General fund							
Unrestricted		33,391	131,853	132,970	100	—	32,374
Sub-total for General		33,391	131,853	132,970	100	—	32,374
Grand total		374,146	199,757	195,468	—	—	389,090

**THE PAROCHIAL COUNCIL OF THE
ECCLESIASTICAL PARISH OF MELLOR**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016**

8. ANALYSIS OF INCOME AND EXPENDITURE

Incoming resources from generated funds

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
Patrons' Scheme	—	—	1,640	—	1,640	1,605
Parish Centre - Grant from FoMPC	—	—	—	—	—	9,000
Total	—	—	1,640	—	1,640	10,605

Incoming resources from generated funds - Voluntary income

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
Regular Giving	49,398	—	—	—	49,398	47,560
Envelopes	4,750	—	—	—	4,750	4,952
Plate collections	4,897	—	—	—	4,897	5,018
Tax recoverable on Gift Aid	15,867	25	1,050	—	16,942	16,674
Collections at weddings/funerals	1,870	—	270	—	2,141	313
Donations individuals	9,725	594	2,021	—	12,340	11,452
Donations organisations	501	—	—	—	501	865
Church box	385	—	80	—	465	419
Legacies	—	—	—	—	—	1,000
Subscriptions/donations	—	—	4,969	—	4,969	2,161
Total	87,398	619	8,391	—	96,409	90,417

Incoming resources from generated funds - Activities for generating funds

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
Fund-raising events - excl fete	5,894	—	—	—	5,894	3,029
Fete	17,351	—	—	—	17,351	17,061
Magazine - sales	2,935	—	—	—	2,935	2,958
Magazine - advertising	5,700	—	—	—	5,700	5,945
Publications - income from sales	246	—	—	—	246	185
Parish Centre - fund raising	—	450	—	—	450	516
Fundraising - events	—	—	19,780	—	19,780	2,157
Mellor Rose Queen - Fundraising	—	—	9,871	—	9,871	6,464
Total	32,127	450	29,652	—	62,230	38,318

Incoming resources from generated funds - Investment income

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
Investment income - dividends	—	—	2,262	—	2,262	2,671
Bank and building society interest	95	—	168	—	263	367
Total	95	—	2,430	—	2,526	3,038

Incoming resources from charitable activities

						Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year	
Income from Parish Office activities	539	—	—	—	539	646	
Fees for weddings/funerals/burials	10,139	—	—	—	10,139	8,202	
Fees - other	36	—	90	—	126	—	
Income from choir activities	—	—	5,744	—	5,744	19,335	
Parish Centre - regular letting income	—	14,136	—	—	14,136	15,424	
Parish Centre- occasional letting income	—	2,372	—	—	2,372	3,099	
Parish Centre - wedding letting income	—	1,300	—	—	1,300	1,750	
Parish Centre- conference letting income	—	1,077	—	—	1,077	364	
Total	10,714	18,885	5,834	—	35,434	48,822	

Other incoming resources

						Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year	
Children - Edale	1,517	—	—	—	1,517	1,160	
Total	1,517	—	—	—	1,517	1,160	

Cost of generating funds

						Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year	
Parish Centre - Electrical Maintenance	—	2,126	—	—	2,126	1,315	
Parish Centre - heating maintenance	—	429	—	—	429	19,627	
Parish Centre - salaries	—	10,447	—	—	10,447	12,452	
Parish Centre - cleaning	—	666	—	—	666	508	
Parish Centre - window cleaning	—	190	—	—	190	180	
Parish Centre- fire safety	—	276	—	—	276	318	
Parish Centre - other support costs	—	415	—	—	415	644	
Parish Centre - advertising	—	59	—	—	59	—	
Parish Centre - Conference expenses	—	548	—	—	548	—	
Total	—	15,160	—	—	15,160	35,047	

Cost of generating funds - Cost of generating voluntary income

						Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year	
Fete expenses	7,552	—	—	—	7,552	3,542	
Total	7,552	—	—	—	7,552	3,542	

Cost of generating funds - Fundraising trading cost of goods sold and other costs

						Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year	
Fundraising expenses	12	—	2,113	—	2,125	5,920	
Fundraising event expenses	80	—	7,635	—	7,715	556	
Parish Centre - oil	—	1,114	—	—	1,114	4,422	
Parish Centre - electricity	—	1,245	—	—	1,245	2,266	
Parish Centre - insurance	—	2,515	—	—	2,515	2,199	
Parish Centre - maintenance	—	2,965	—	—	2,965	3,443	
Parish Centre - water	—	199	—	—	199	444	
Total	92	8,040	9,749	—	17,882	19,252	

Charitable activities

						Total	
	Unrestricted	Designated	Restricted	Endowment		This year	Last year
Church - water	43	—	—	—		43	108
Church - oil	230	—	—	—		230	710
Church - electric	351	—	—	—		351	676
Church - heating maintenance	9	—	1,897	—		1,906	—
Church - electrical maintenance	1,638	—	—	—		1,638	539
Church - other maintenance	2,421	—	—	—		2,421	40
Church - waste removal	312	—	—	—		312	160
Church - churchyard maintenance	66	—	159	—		225	4,197
Church - fire safety	58	—	—	—		58	199
Church - cleaning costs	275	—	—	—		275	444
Church - structural repairs	—	—	—	—		—	1,314
Church - installation repairs	—	—	—	—		—	160
Church - decoration	—	—	—	—		—	295
Church - insurance	2,112	—	—	—		2,112	1,964
Church - sundry fees and expenses	290	—	—	—		290	461
Church – Faculties, new building work	—	—	294	—		294	678
Office – Stationery and postage	1,539	—	—	—		1,539	1,451
Office - Photocopier	4,708	—	—	—		4,708	3,317
Office – IT and website	415	—	—	—		415	573
Office - other support goods and service	—	—	—	—		—	44
Office - telephone and broadband	651	—	—	—		651	606
Salaries	11,562	—	—	—		11,562	12,600
Giving to missionary societies	—	—	—	—		—	255
Clergy expenses	1,622	—	126	—		1,748	1,130
Vicarage Costs	3,239	—	—	—		3,239	3,345
Education and training - volunteers	—	—	90	—		90	240
Books (inc library)	11	—	115	—		126	422
Depreciation	—	—	7,360	—		7,360	7,360
Children - Vestry Venturers	—	—	—	—		—	37
Messy Church	—	—	171	—		171	—
Children - Edale	1,493	—	293	—		1,786	1,567
Children - Children's work - other	—	—	256	—		256	650
Guest organist	300	—	—	—		300	50
Organ Maintenance and Repair	1,075	—	—	—		1,075	720
Choir Fees	974	—	—	—		974	280
Choir - Medals, Ribbons, Awards	50	—	233	—		284	—
Choir Robes	232	—	—	—		232	515
Choir Music	383	—	—	—		383	255
Choir Subscriptions	—	—	—	—		—	185
Sundry costs for choir/organ/bells	88	—	426	—		514	769
Choir Expenditure	—	—	4,130	—		4,130	20,313
Mission - goods and services	—	—	1088	—		1088	374
Churches Together and Deanery subs	50	—	61	—		111	137
Mission - Marriage preparation	19	—	31	—		51	42
Worship - Service books and leaflets	—	—	27	—		27	65
Worship - Candles, wine, wafers	386	—	—	—		386	265
Worship - flowers, palms, etc	60	—	—	—		60	48
Worship - Certificates etc	—	—	—	—		—	21
Licences	417	736	—	—		1153	1121
Worship - other expenses	73	—	—	—		304	499
Payment to visiting priests	231	—	—	—		231	467
Parish share	84,599	—	—	—		84,599	82,540
Mellor Rose Queen grant to charity	—	—	11,533	—		11,533	3,900
Refreshments/expenses	—	—	515	—		515	—
Tithed Giving	3,000	—	—	—		3,000	3,000
Total	125,226	736	28,810	—		154,773	161,123

Governance costs

						Total	
	Unrestricted	Designated	Restricted	Endowment		This year	Last year
Accountancy	100	—	—	—		100	100
Total	100	—	—	—		100	100

