

**St Mary & St Michael's Church, Egremont
with St John's Church, Bigrigg**



Annual Report for the Year to 31st December 2019

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Section A. Reference and administrative details of the charity, its trustees and advisors

Charity name: Parochial Church Council of the Ecclesiastical Parish of St Mary & St Michael's, Egremont

Also known as: St Mary & St Michael's, Egremont

Registered charity number: 1136966

Principal address: The Rectory, Grove Road, Egremont, Cumbria, CA22 2LU

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Rev Simon Cake	Part-time Team Vicar	Until 28 th February	Carlisle Diocese
Rev Timothy Taylor	Self-Supporting Minister (SSM) - Assistant Priest. Acting Rector until March		Carlisle Diocese
Mr Andrew Holland	Church Warden		APCM
Mrs Carol Smith	Church Warden		APCM
Mrs Gerry Christmass	Deanery Synod Rep		APCM
Mrs Jill Hale	Deanery Synod Rep		APCM
Mrs Doris Downton			APCM
Mrs Elaine Galpin		Until 9 th April	APCM
Mrs Mary Jordan		Until 9 th April	APCM
Mrs Judith Holdsworth		From 9 th April	APCM
Mrs Jane Holland	Treasurer	From 9 th April	APCM
Mrs Sarah Stewart		Until 9 th April	APCM
Mrs Dorothy Thompson			APCM
Mr Don Woodend			APCM
Mrs Vivien Postlethwaite		From 9 th April	APCM
Mr Andrew Jeapes	Treasurer	Until 9 th April	APCM
Mr Kenneth Jordan		Until 9 th April	APCM
Dr David Rudd	Reader		APCM
Mr Anthony Stewart		Until 9 th April	APCM
Mr Clark Thompson		Until 9 th April	APCM

APCM = Annual Parochial Church Meeting

Bankers: The Cumberland, Cumberland House, Cooper Way, Parkhouse, Carlisle, CA3 0JF.

Independent Examiner: Derek Knowles, 32 Lakeland View, Nethertown, Egremont, CA22 2FH.

Section B

Structure, governance and management

Type of governing document:	Act of Parliament Parochial Church Councils (Powers) Measure 1956 as amended and Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)
How the charity is constituted:	Parish Church Council
Trustee selection methods:	Members of the PCC are either ex-officio due to an office or appointment they hold from Carlisle Diocese or are elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.
Organisational Structure:	The parish consists of two churches: St Mary & St Michael's, Egremont and St John's, Bigrigg. The PCC comprises representatives from both churches and structures its meeting to ensure attention is given to the needs and issues of each church.
Public Benefit	The Trustees confirm that they have complied with the duty outlined in Section 17(5) of the Charities Act 2011 with regard to the Charity Commission's general guidance on public benefit, and also specifically the advancement of religion, when going about the business of running the Parish.
Employees and Remuneration	The Employed Trustees are contracted to the Church of England Diocese of Carlisle who administer the details of their employment. The Parish does not operate employment contracts, although some volunteers do receive some remuneration for Verging (funded from the fees set for Life Events in Church) or Caretaking duties (funded from Hall letting fees).
Relationships between the Charity and Related Parties	The Parish is part of the Church of England Diocese of Carlisle, whose policies the Trustees adopt and to whom the PCC is accountable.

Section C

Objectives and activities

Aims and purposes

The PCC of St Mary & St Michael's, Egremont 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 also has maintenance responsibilities for St Mary & St Michael's Church and hall at Egremont, St John's Church and St John's House at Bigrigg.

Objectives and activities

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We aim to enable ordinary people to live out their faith as part of our parish community. We have adopted the overall objectives of being: **"A church for the town and a town for the church"**.

Our activities comprise 4 main areas:

- To maintain, develop and renew public acts of worship held regularly within our church buildings
- To provide pastorally-relevant religious ceremonies open to all parishioners for baptisms, weddings and funerals.
- To extend the knowledge of and education in Christian teaching to both church members and members of the parish, within our acts of worship and through specific teaching opportunities, such as, confirmation groups and Sunday schools
- To provide pastoral care to members of the church and any parishioners in need of spiritual, social or practical support.

The PCC acts to underpin all these activities by provision of well-maintained buildings.

Section D

Achievements and performance

Ministry Team.

During 2019 we continued with the position of Rector of Egremont being vacant. We also had to respond to the challenge of reducing support from local clergy associated with the Benefice of Egremont. During February our part-time team vicar, Rev Simon Cake, moved away to pastures new. Our SSM, Rev Tim Taylor was briefly appointed by the Diocese as Acting Rector and took on leadership of our Ministry Team until during March when family issues intervened and meant he had a prolonged period of being unable to exercise his ministry in the parish.

Rev Barbara Jeapes, who had provided cover when requested, moved away in June. Rev Maily Claire Danks-Flowers, who exercised her Permission to Officiate as a member of the team, retired completely at the end of October. Local Retired clergy have assisted in helping us provide Communion Services throughout the Parish. Readers have also stepped in to lead numerous services, especially those of Morning Worship and Funerals.

Leadership of the parish for most of the year has been undertaken by the Rural Dean, Rev Allan Banks, and the Archdeacon, Rev Richard Pratt.

During the autumn one of our readers, Duncan Jackson, entered training for the Ordained Ministry, placements for which have limited the input he has been able to give the Team.

None of our work would have been possible without generous and substantial efforts from our volunteer clergy, lay-readers, retired clergy and other stipended ministers living within the West Cumbria area, supported of lay members of the parish and coordinated by our Parish Administrator.

Public Worship Services.

Rev Tim Taylor, whilst Acting Rector, oversaw a change to the pattern of services, which took effect in March. At each church in the Egremont Benefice, the main Sunday services became alternately Morning Worship and Holy Communion. The system was set up so that Egremont and Bigrigg have opposite services to each other on Sunday mornings, so there is always at least one Communion Service in the Parish. 8am Sunday Communion Services were maintained at Egremont throughout the year, but became alternate weeks towards the year end falling on the weeks of Morning Worship in Egremont.

The Fifth Sunday services were Benefice Services which moved around the churches in the Benefice including Haile.

The increased contribution by the three Readers associated with our Team, who expanded their work by leading Morning Worship services, meant it was possible to continue the successful presentation of regular public Christian worship - primarily, three Holy Communions and two Morning Worships on Sundays and two communion services during the week on a regular basis, covering the three churches within the Benefice and a Mission Church in a neighbouring parish.

Life Event Services.

Baptism services continued to be offered in our churches, either during the morning worship or as separate services after the main services or on another occasion. However, they have been more dependent on the availability of visiting clergy since Baptism is a sacramental service requiring ordained clergy. With 23 Baptisms throughout the year split between the churches, this represents a significant outreach to parishioners who often are not regular attendees at our other services.

Other contacts with the wider community in the Parish continue to be our heavy commitment to facilitating funerals and weddings (57 funerals and 5 weddings). Each has included a measure of pastoral contact with people who may not be regular church goers.

Community interaction.

We have not reduced our commitment to work formally and informally, with other denominations to develop our local expression of Christian witness. We have been a strong participant in the local Churches Together. For example, members of our parish were involved with the public celebration of Pentecost and Egremont Town Crib blessing and also the Remembrance services and events.

Egremont church, in conjunction with the Methodist and Roman Catholic churches, undertook a major publicity campaign to bring awareness of our Christmas services to the community at large. All services, but most notably the Christingles, provided opportunities to welcome a greater number of parishioners than attend on a normal Sunday, including some who are not frequent church-attenders. There were about 480 total attendees at Christmas services in our parish.

Not only was Christmas well supported across the community, but so too was Easter with 110 people at Easter services.

Contact with schools continued through Egremont hosting school harvest and carol services, visits for school assemblies and also for one school a visit to Egremont Church to explore our religion further. During 2019 attendees at the school harvest & carol services totaled 1100 adults and children, about 15% of the population of Egremont.

Members of our churches supported Northern Inter Schools Christian Union (NISCU) with their work in the local secondary school, West Lakes Academy. One of our Readers has been forging stronger links with the Primary School close to the Mission Church for which we provide pastoral support.

Our provision of lunches on the Saturday of Crab Fair again proved popular with both church members and those in the wider community. Egremont Christmas Fair and Bigrigg Coffee Mornings also brought in people who only have irregular contact with our organization.

We are a 'Fairtrade' church and promote the aims of Fairtrade within our church life and, at Egremont, we have a monthly stall for sale of Fairtrade goods.

The Egremont church hall has continued to provide a meeting place for a wide variety of groups from the local community ranging from craft sessions and music makers, through exercise groups to social support gathering. Many groups have continued regularly over many years, others hiring for short periods or one-off events.

Pastoral Care.

In addition, a regular ministry has been offered to people unable to attend services, by means of home communions, a monthly worship service at a local care home and sheltered accommodation complex. Towards the end of 2019, lay people became involved with administering home communions.

Building Management.

Electrical contractors brought the electrical earth bonding within the Egremont church building up to current standards.

Both St John's Bigrigg and Egremont Parish Churches updated their light bulbs to LEDs, not only reducing power usage but also increasing efficiency. Both churches are now more brightly lit and more welcoming to those with visual impairment.

Egremont Hall had the heating boiler replaced as the old one was becoming unreliable.

Planning for the Future.

Throughout the first eight months of 2019, the PCC continued to work with the Archdeacon in the process of advertising the Team Rector vacancy, both within the diocese and nationally.

Eventually, an applicant came forward and, following an interview in September, was appointed. The Institution and Induction of Rev Melanie Appleby as Team Rector will take place on 22nd January 2020.

Thus, as the parish enters 2020 it is clear that further adjustments will be needed to develop new expressions of worship and nurture our role in the community.

Section E

Financial review

The trustees' policy on reserves:

The PCC has a policy of maintaining reserves in its general funds (i.e. Non-designated funds) only sufficient to ensure it can maintain positive cash flows throughout the year. This policy will assist with the PCC's aim of contributing the maximum possible to the costs of full-time ministry within Carlisle Diocese.

For the Egremont Hall, the policy is to operate as a self-funding activity, so that it does not place a burden on the general funds. To this end it will accumulate reserves (annually by about 5% of its turnover) against the inevitable need to maintain and renew the building and facilities.

Designated funds have been established as means to fund the repair, maintenance and renewal of church buildings where the demands greatly exceed any provision that could be made from the general funds. These designated funds will build substantial reserves, over many years, but targeted against planned projects.

Breakdown of Reserves at 31st December 2019

	Unrestricted	Designated	Restricted	Endowment	2019	2018
	£	£	£	£	£	£
Egremont	18,688	-	-	-	18,688	26,200
Egremont Hall	16,382	138,510	-	-	154,892	163,272
St John's Bigrigg	17,457	-	-	-	17,457	12,802
Magazine	7,079	-	-	-	7,079	6,510
Team	7,069	-	-	-	7,069	5,233
Egremont Building	-	93,280	-	-	93,280	94,318
Bigrigg Building	-	14,896	-	-	14,896	13,875
St John's House	-	-	500	-	500	500
Bigrigg: Jubilee cash	-	-	-	2,750	2,750	2,750
Bigrigg: Jubilee Shares	-	-	-	32,166	32,166	32,166
	66,675	246,686	500	34,916	348,776	357,625
LESS		Tangible Fixed Assets			-138,510	
		Free Reserves			210,266	
		Reserved for:				
		Egremont General			18,688	
		Egremont Hall			3,100	
		Bigrigg General			5,700	
		Magazine Publishing			1,680	
		Team Ministry			7,069	
		Egremont Building			93,280	
		Bigrigg Building			14,896	
		St John's House			500	
		Jubilee Endowment			34,916	
		Unassigned Hall			13,282	
		Unassigned Bigrigg General			11,757	
		Unassigned Magazine			5,399	
					210,266	

Statement of Going Concern.

No funds are in deficit although the Egremont General Fund over-spent during 2019, to a level below the recommended level of four months' worth of income, because the financial commitment to the Carlisle Diocese for 2019 was honoured. Despite our successes, income has reduced through the year as numbers of people attending reduced: several attendees died or moved away. The effect of having a Rector in place to give firm leadership, as we adapt to the new situation, should be a positive influence.

The Trustees are satisfied that there are sufficient reserves and the probable income to ensure that the charity is a going concern for at least the next 12 months.

Section F

Declaration

To the best knowledge of the Trustees:

- Adequate accounting records were maintained throughout the year.
- Adequate measures have been taken to prevent fraud or other irregularities.
- There is no relevant information being withheld from the Independent Examiner.
- The Trustees have taken all steps they ought to make themselves aware of any relevant information.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Judith Holdsworth

Position

Secretary of PCC

Date

29th September 2020

Jane Holland

Treasurer

29th September 2020

Independent examiner's report to the trustees of the Parochial Church Council of the Ecclesiastical Parish of St Mary & St Michael's Egremont

I report to the trustees on my examination of the accounts of Parochial Church Council of the Ecclesiastical Parish of St Mary & St Michael's Egremont (the Trust) for the year ended 31st December 2019.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Relevant professional qualification or membership of professional bodies (if any):

Address: 32 Lakeland View, Nethertown, Egremont, CA22 2FH.

Date: 21.4.2020

Statement of Financial Activities for the year ended 31st December 2019

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2019 £	Total 2018 £
Income & Endowments from:						
Donations & legacies	2a	53,842			53,842	44,248
Charitable Activities	2b	20,987			20,987	28,417
Other Trading Activities	2c	24,652	4,824		29,476	22,098
Investments	2d	1,930			1,930	1,504
Other	2e	42			42	
Total Income & Endowments		101,453	4,824		106,277	96,267
Expenditure on:						
Fund raising and publicity	3a	553			553	568
Grants	3b	846			846	710
Activities directly relating to the work of the church	3c	106,868	4,824		111,693	105,602
Church management and administration	3d	2,035			2,035	1,338
Total Expenditure		110,302	4,824		115,127	108,218
Net gains/losses on Investments				5,069	5,069	-413
Net Income before Transfers		-8,849	0	5,069	-3,781	-21,364
Transfers between funds						
Net movement in Funds		-8,849	0	5,069	-3,781	-21,364
Total funds brought forward		322,210	500	29,847	352,557	364,921
Total funds carried forward		313,360	500	34,916	348,776	352,557

Comparative information at a Fund level can be found in the Notes to the Financial Statements, sections 2 and 3 (pages 14 & 15).

BALANCE SHEET AT 31st DECEMBER 2019

	Note	2019 £	2018 £
FIXED ASSETS			
Tangible assets	5	138,510	142,823
Investment assets	5	32,166	29,847
		170,676	172,670
CURRENT ASSETS			
Debtors	7	2,321	1,265
Short term deposits		121,266	118,366
Cash at bank and in hand		56,627	62,976
TOTAL CURRENT ASSETS		180,214	182,608
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	-2,114	-2,721
NET CURRENT ASSETS		178,101	179,887
NET ASSETS		348,776	352,557
FUNDS			
Unrestricted	6 9a	313,360	322,210
Restricted	9b	500	500
Endowment	9c	34,916	29,847
		348,776	352,557

Notes to the Financial Statements for the year ended 31st December 2019

1. ACCOUNTING POLICIES

The financial statements have been prepared:

- in accordance with The Charities Act 2011, the PCC (2006) and the Charities SORP (Statement of Recommended Practices) 2015.
- under the historical cost convention except for the valuation of investment assets, which are shown at market value and the value of the freehold land and building, which is shown at estimated use value by the PCC (see Fixed Asset section).

Funds

- General Funds represent the funds of the PCC that are not subject to any restrictions or designations regarding their use and are available for application on the general purposes of the PCC.
- Funds designated for a particular purpose by the PCC are also unrestricted.
- The Endowment Funds came from the sale of the Jubilee Hall in Moor Row. They

are invested in the CBF and managed through Carlisle Diocese. There are two elements.

- A cash deposit of £2,750, interest from which goes to Bigrigg Designated Funds.
- An element invested in 1,678 shares. Income from which also goes to Bigrigg Designated Funds.
- After discussion with the Diocese about the terms of the trust concerning St John's House, it has been decided to account for rental income as a separate restricted fund. This enables the PCC to demonstrate that the income has been rightly used for the maintenance of St John's House itself and for the maintenance of the stipendiary ministry
- 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 main affiliation to another body nor those that are informal gatherings of Church members.

Income

Voluntary income and capital sources

- Collections are recognised when received by or on behalf of the PCC.
- Planned giving receivable under covenant is recognised only when receivable.
- Income tax recoverable on covenants or gift aid donations is recognised when receivable.
- Grants and legacies to the PCC are accounted for when notification is received of the payment due, i.e. when the PCC is aware it becomes probable it will receive a quantifiable sum of money.
- Up until 2018 fees paid for funerals and weddings are accounted nett, recognising the element due to the PCC and excluding the fees due to the verger, organist and Diocese. Commencing in 2019 all fees income is accounted for gross through Income and all portions of fees passed on to vergers, organists and the Diocese are included in Expenditure. It is estimated that the amount netted off income and expenditure in 2018 was £9,000 and the 2018 SOFA has been revised accordingly (see Appendix 2).
- Funds raised by the fetes, coffee mornings and similar events are accounted for gross.
- Sales of books and magazines are accounted for gross.

Other income

Rental income from the letting of church property is recognised when the rental is receivable.

Income from investments

Dividends and interest are accounted for when receivable.

Gains and losses on investments

Although not accounted for separately:

- Realised gains or losses are recognised when investments are sold.
- Unrealised gains or losses are accounted for on revaluation of investments at 31st December

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

Under the current system of parish offering, the committees for St Mary & St Michael's and for St John's separately agree their individual offers, which are then combined for presentation to the Calder Deanery area of the Carlisle Diocese.

Fixed assets

Freehold land and buildings

Freehold land and buildings represented historically in the accounts consist of Egremont Church Hall and a house at Bigrigg.

Egremont Church Hall is valued at the cost of the property improvements completed in 2002 adjusted by depreciation on a straight-line basis at 2% per annum, on the grounds that it is on a difficult site to sell, should the need arise, and is deteriorating with use. Eventually it will require replacement.

There has been discussion with the Diocese over the status of St John's House and it has been recognised that it is legally the property of the Diocese. However, agreement has been reached for St John's Church to manage the property and to receive the letting income. For reasons unknown, up until 2018, St John's House was accounted for as a fixed asset in the accounts despite not being owned by the PCC. Therefore, since it should never have been included as an asset, from 2019 St John's House will no longer be treated as an asset in the accounts. Appendix 1 contains the restated 2018 Balance Sheet to accommodate the change.

Investments

Investments are valued at market value at 31st December.

Current assets

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

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

2	Income & Endowments from:	Unrestricted funds	Restricted funds	Endowment funds	Total 2019	Total 2018
		£	£	£	£	£
2(a)	<i>Donations & legacies</i>					
	Planned giving:					
	Envelope giving with gift aid	19,016			19,016	21,953
	Income tax recoverable thro' gift aid	10,900			10,900	6,232
	Envelope giving without gift aid	3,886			3,886	5,347
	Collections (Open Plate)	12,536			12,536	10,716
	Appeals & special collections	789			789	614
	Donations	6,389			6,389	3,968
	Legacies	-			-	-
	Towards specific Costs	326			326	-
		53,842			53,842	48,830
2(b)	<i>Charitable activities</i>					
	Fetes & other fund-raising events	3,679			3,679	5,280
	PCC fees	17,308			17,308	18,554
		20,987			20,987	23,834
2(c)	<i>Other trading activities</i>					
	Church hall lettings	8,454			8,454	9,166
	Rent St Johns House		4,824		4,824	2,974
	Magazines	2,322			2,322	1,954
	Sales (Fund Raising)	202			202	78
	Orange mobile phone transmitter	13,639			13,639	7,884
	Services Rendered	35			35	-
		24,652	4,824		29,476	22,057
2(d)	<i>Investments</i>					
	Dividends and interest	1,930			1,930	1,504
2(e)	<i>Other</i>					
	Land & buildings for PCC's functional use (valuation)					
	Grants					
	Wayleave payments	42			42	41
		42			42	41
	TOTAL INCOME AND ENDOWMENTS	101,453	4,824		106,277	96,267

3	Expenditure on:	Unrestricted funds	Restricted funds	Endowment funds	Total 2019	Total 2018
		£	£	£	£	£
3(a)	Raising funds	553			553	568
		553			553	568
	Charitable Activities					
3(b)	<i>Grants</i>					
	Mission and charitable giving	846			846	710
		846			846	710
3(c)	<i>Activities directly relating to the work of the church</i>					
	Ministry: parish offering: Bigrigg	4,888			4,888	6,984
	parish offering: Bigrigg		4,538		4,538	2,442
	parish offering: Egremont	48,000			48,000	48,000
	clergy expenses	529			529	2,908
	Building running expenses	21,672			21,672	15,756
	Building running expenses		90		90	-
	Building repairs	4,708			4,708	-
	Building maintenance	2,935			2,935	3,020
	Improvements	2,892			2,892	6,306
	Depreciation on freehold land, buildings & church equipment	4,313			4,313	4,313
	Upkeep of services	2,102			2,102	1,753
	Disbursement of PCC Fees	10,153			10,153	9,000
	Trading costs: Egremont Hall	2,907			2,907	3,288
	: Magazine	1,760			1,760	1,300
	: Team	9			9	-
	: St John's House		196		196	532
		106,868	4,824		111,693	105,602
3(d)	<i>Management and administration:</i>					
	Office expenses etc	632			632	550
	Printing & stationery	707			707	612
	Subscriptions	50			50	71
	Accountancy charges	146			146	105
	Presentations & Gifts	480			480	-
	Catering	20			20	-
		2,035			2,035	1,338
	Sub-Total Charitable Activities	109,749	4,824		114,573	107,650
	TOTAL EXPENDITURE	110,302	4,824		115,127	108,218

4 STAFF, TRUSTEES AND RELATED PARTIES

The Church did not have any employees in 2019. (2018: None)

Trustees earning small remunerations for caretaking Egremont Hall were:

Doris Downton, together with her husband Fred Downton, earned a small remuneration of £1,071 (2018: £1,100). This also included some cleaning when required.

Andrew and Jane Holland earned a small remuneration of £7 (2018: £56).

None of the Trustees received remuneration for their role as trustees.

The Rev Simon Cake was paid a Stipend by the Carlisle Diocese in his employment.

Trustees and close family relations donated £6,787 (2018: £8,114) to the Church.

Carlisle Diocese is a Related Party because it provides the Clergy and guidance on policy and doctrine. The Parish Offering to the Diocese was £57,426 (2018: 57,426).

The Independent Examiner was paid £0. (2018: £0)

5 FIXED ASSETS USED BY THE PCC

	2019			2018
	Freehold land & buildings	Church equipment	Total	Total
<i>Tangible fixed assets</i>				
Actual/deemed cost				
At 1st January	215,660	9,376	225,036	225,036
Additions				
At 31st December	215,660	9,376	225,036	225,036
Depreciation				
At 1st January	72,837	9,376	82,213	68,524
Charge for the year	4,313	-	4,313	4,313
At 31st December	77,150	9,376	86,526	72,837
Nett book value				
Brought Forward	142,823		142,823	147,136
Carried Forward	138,510		138,510	142,823
Market Value				
<i>Investment assets</i>				
Market value 1st Jan	27,097		27,510	
Gain/loss on revaluation	5,069		-413	
Market value 31st Dec	32,166		27,097	

Investments held throughout the period were 1678 units in a CBF Investment Fund operated as an Endowment Fund.

6 ANALYSIS OF NET ASSETS BY FUND

2019	Unrestricted funds	Restricted funds	Endowment funds	Total
	£	£	£	£
Fixed assets for PCC use	138,510			138,510
Investment fixed assets			32,166	32,166
Current assets	176,964	500	2,750	180,214
Current liabilities	-2,114			-2,114
	313,360	500	34,916	348,776

<i>Comparative for 2018</i>	Unrestricted funds	Restricted funds	Endowment funds	Total
	£	£	£	£
Fixed assets for PCC use	142,823			142,823
Investment fixed assets			27,097	27,097
Current assets	182,108	500	2,750	185,358
Current liabilities	-2,721			-2,721
Total	322,210	50,000	29,847	352,557

7 DEBTORS

	Total 2019 £	Total 2018 £
Debtors	2,321	1,265
	2,321	1,265

8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2019 £	Total 2018 £
Creditors	1,824	2,721
Accruals	290	
	2,114	2,721

9a UNRESTRICTED FUNDS

	Balance 1st Jan 2019	Income	Expenditure	Transfers, Investment Gains/Losses	Balance 31st Dec 2019
	£	£	£	£	£
Egremont Church	26,200	69,508	-75,204	-1,815	18,688
Egremont Hall	163,272	9,165	-13,231	-4,313	154,892
St John's Church	12,802	17,009	-10,262	-2,092	17,457
Magazine fund	6,510	2,329	-1,760		7,079
Team Fund	5,233	906	-1,851	2,780	7,069
Egremont Building Fund	94,318	1,445	-2,483		93,280
St John's Building Fund	13,875	1,092	-1,198	1,127	14,896
	322,210	101,453	-105,989	-4,313	313,360

9b RESTRICTED FUNDS

	Balance 1st Jan 2019	Income	Expenditure	Transfers, Investment Gains/Losses	Balance 31st Dec 2019
	£	£	£	£	£
Bigrigg Ministry & Housing	500	4,824	-4,824		500
	500	4,824	-4,824		500

9c ENDOWMENT FUNDS

	Balance 1st Jan 2019	Income	Expenditure	Transfers, Investment Gains/Losses	Balance 31st Dec 2019
	£	£	£	£	£
Jubilee: Shares	27,097			5,069	32,166
Jubilee: Cash	2,750				2,750
	29,847			5,069	34,916
Total	352,557	106,277	-110,814	755	348,776

*Comparative for previous year***9(a) UNRESTRICTED FUNDS**

	Balance 1st Jan 2018	Income	Expenditure	Transfers, Investment Gains/Losses	Balance 31st Dec 2018
	£	£	£	£	£
Egremont Church	25,671	61,039	-60,510		26,200
Egremont Hall	167,934	9,825	-14,487		163,272
St John's Church	12,835	10,088	-10,121		12,802
Magazine fund	5,852	1,958	-1,300		6,510
Team Funds	8,745	8	-3,520		5,233
Egremont Building Fund	100,183	442	-6,306		94,318
St John's Building Fund	12,942	933			13,875
	334,161	84,293	-96,244		322,210

9(b) RESTRICTED FUNDS

	Balance 1st Jan 2018	Income	Expenditure	Transfers, Investment Gains/Losses	Balance 31st Dec 2018
	£	£	£	£	£
Bigrigg Ministry & Housing	500	2,974	-2,974		500
	500	2,974	-2,974		500

9(c) ENDOWMENT FUNDS

	Balance 1st Jan 2018	Income	Expenditure	Transfers, Investment Gains/Losses	Balance 31st Dec 2018
	£	£	£	£	£
Jubilee: Shares	27,510			413	27,097
Jubilee: Cash	2750				2,750
	30,260			413	29,847
Total	364,921	87,267	-99,218	413	352,557

Appendix 1: Restated Balance Sheet at 31st December 2018

	Previously Reported 2018	Adjustment	Revised 2018
	£	£	£
FIXED ASSETS			
Tangible assets	192,323	-49,500	142,823
Investment assets	29,847	- 2,750	27,097
	<u>222,170</u>	<u>-52,250</u>	<u>169,920</u>
CURRENT ASSETS			
Debtors	1,265		1,265
Short term deposits	118,366	2,750	121,116
Cash at bank and in hand	62,976		62,976
TOTAL CURRENT ASSETS	<u>182,608</u>	<u>2,750</u>	<u>185,357</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	<u>-2,721</u>		<u>-2,721</u>
NET CURRENT ASSETS	<u>179,887</u>		<u>179,887</u>
NET ASSETS	<u>402,057</u>		<u>352,557</u>
FUNDS			
Unrestricted	322,210		322,210
Restricted	50,000	-49,500	500
Endowment	29,847		29,847
	<u>402,057</u>	<u>-49,500</u>	<u>352,557</u>

Restatement to accommodate the removal of St John's House from the Charity Fixed Asset list and introduce consistency with the accounting method for the £2,750 cash endowment fund.

Appendix 2: Restated Statement of Financial Activities for the Year Ended December 2018.

The 2018 SOFA has been restated to reflect the change of accounting treatment described in the Accounting Policies for funerals and weddings (which adds £9,000 to both income and expenditure) and St John's House (which reduces depreciation by £1,500).

It also reflects the reorganisation of transactions to reflect the new categories for Income and Expenditure introduced as part of the switch to comply with SORP 2015.

Restated Statement of Financial Activities for the year ended 31st December 2018

	Previously Stated	Adjustment: Unrestricted	Revised Unrestricted funds	Restricted funds	Adjustment Restricted	Revised Restricted Funds	Endowment Funds	Total 2018
	£	£	£	£	£	£	£	£
Income & Endowments from:								
Donations & legacies	44,248		44,248			0		44,248
Charitable activities	19,417	9,000	28,417			0		28,417
Other trading activities	19,124		19,124	2,974		2,974		22,098
Investments	1,504		1,504			0		1,504
Other	0		0			0		0
TOTAL INCOME	84,293	9,000	93,293	2,974	0	2,974	0	96,267
Expenditure on:								
Fund raising and publicity	568		568			0		568
Charitable Activities								
Grants	710		710			0		710
Activities directly relating to the work of the church	93,628	9,000	102,628	4,474	-1,500	2,974		105,602
Church management & administration	1,338		1,338			0		1,338
Sub-Total of Charitable Activities	95,676	9,000	104,676	4,474	-1,500	2,974	0	107,650
TOTAL EXPENDITURE	96,244	9,000	105,244	4,474	-1,500	2,974	0	108,218
Net gains/losses on Investments							-413	-413
NET INCOME/ EXPENDITURE	-11,952	0	-11,952	-1,500	1,500	0	-413	-12,364
Transfers between funds	0		0			0		
NET MOVEMENT IN FUNDS	-11,952	0	-11,952	-1,500	1,500	0	-413	-12,364
Total Funds Brought Forward	334,161	0	334,161	51,500	-51,000	500	30,260	364,921
Total Funds Carried Forward	322,210	0	322,210	50,000	-49,500	500	29,847	352,557

Appendix 3: Detailed Income and Expenditure breakdown for the Year to 31st December 2019

Income & Endowments from:	General Funds					Designated Funds				Restricted Funds	TOTAL
	St M&M Church	Hall	St John's Church	Magazine	Team	Egremont Building	Egremont Hall Tangible Asset	Jubilee	St John's Building	Bigrigg Housing & Ministry	
Donations & Legacies	£	£	£	£	£	£	£	£	£	£	£
Planned Giving (Gift-Aided)	15,289		3,727								19,016
Income Tax - Gift Aid	5,743		5,157								10,900
Planned Giving (not Gift Aided)	3,886										3,886
Collections (Open Plate)	9,080		3,456								12,536
Special Collection						789					789
Donations (including Gift days)	3,560	551	1,379		900						6,389
Millennium Boxes											
Legacies											
Towards specific costs											
Altar Costs	246										246
Paschal Candle	80										80
Total · Donations & Legacies	37,883	551	13,720		900	789					53,842
Charitable Activities											
Fetes, Bazaars, etc	2,385		1,294								3,679
PCC Fees											
PCC Fees: Funerals	13,120		1,410								14,530
PCC Fees: Weddings	1,952		585								2,537
PCC Fees: Banns of Marriage	217										217
PCC Fees: Duplicate Certificates	24										24
Total PCC Fees	15,313		1,995								17,308
Total · Charitable Activities	17,698		3,289								20,987

<i>Other Trading Activities</i>	St M&M Church	Hall	St John's Church	Magazine	Team	Egremont Building	Egremont Hall Tangible Asset	Jubilee	St John's Building	Bigrigg Housing & Ministry	TOTAL
Church Hall Lettings, Rent		8,454									8,454
Rent St J House Magazine										4,824	4,824
Advertisements placed				490							490
Magazine Sales				1,832							1,832
Total Magazine Sales				2,322							2,322
Bookstall	142	60									202
Orange mobile phone transmitter: Rent	8,069										8,069
Orange mobile phone transmitter: Electricity	5,569										5,569
Total: Orange mobile phone transmitter	13,639										13,639
Services Rendered	35										35
<i>Total · Other Trading Activities</i>	13,816	8,514		2,322						4,824	29,476
<i>Investment</i>	70	100		6	6	656			1,092		1,930
<i>Other</i>											
Wayleave Payment	42										42
<i>Total - Other</i>	42										42
<u>Total Income & Endowments</u>	69,508	9,165	17,009	2,329	906	1,445			1,092	4,824	106,277
Expenditure on:											
<i>Raising Funds</i>											
Event costs	80		50								130
Stewardship costs	181		150								331
Publicity costs	81		12								93
Total Raising Funds	342		212								553

<i>Charitable Activities</i>	St M&M Church	Hall	St John's Church	Magazine	Team	Egremont Building	Egremont Hall Tangible Asset	Jubilee	St John's Building	Bigrigg Housing & Ministry	TOTAL
<i>Grants to Mission</i>											
Missionary Societies			200								200
Relief & Dev. Agencies			210			436					646
Home Missions											
Secular Charities											
Total Grants to Mission			410			436					846
<i>Activities relating directly to the work of the church</i>											
Ministry Costs											
Parish Offering	48,000		4,888							4,538	57,426
Clergy Travel Costs					56						56
Clergy Telephone					382						382
Clergy: Other expenses					91						91
Total Clergy Costs					529						529
Total Ministry Costs	48,000		4,888		529					4,538	57,956
Building Running Expenses											
Utilities											
Gas	1,895	2,390	356								4,641
Electricity	6,411	1,185	775							76	8,447
Water	244	244	50								538
Total Utilities	8,550	3,820	1,181							76	13,626
Insurance	5,027	1,300	1,640							15	7,982
Consumables & Cleaning materials		150			4						154
Total - Building Running Expenses	13,577	5,270	2,821		4					90	21,762

	St M&M Church	Hall	St John's Church	Magazine	Team	Egremont Building	Egremont Hall Tangible Asset	Jubilee	St John's Building	Bigrigg Housing & Ministry	TOTAL
Building Repairs											
Exterior Building Repairs	27										27
Gas Boiler Replacement		4,681									4,681
Total Building Repairs	27	4,681									4,708
Building Maintenance											
Upkeep of tower clock	425										425
Boiler servicing	200		72								272
Electrical work	793										793
General Maintenance	74	50	54								178
Fire Prevention	103	324	60								488
Church Grounds			780								780
Total - Building Maintenance	1,595	374	966								2,935
Total - Building Repairs & Maintenance	1,622	5,055	966								7,643
Improvements						1,694			1,198		2,892
Depreciation on fixed assets							4313				4,313
Upkeep of Services											
Organ maintenance	10										10
Music System			55		449						504
Altar costs	1,388		100								1,488
Flowers	100										100
Total - Upkeep of Services	1,498		155		449						2,102

Disbursement of PCC fees	St M&M Church	Hall	St John's Church	Magazine	Team	Egremont Building	Egremont Hall Tangible Asset	Jubilee	St John's Building	Bigrigg Housing & Ministry	TOTAL
Wedding: clergy	414										414
Wedding: verger	30										30
Wedding: organist			65								65
Funeral: clergy	3,205		87								3,292
Funeral: travel	340										340
Funeral: verger	775		132								907
Carlisle Diocese Fees	4,655		450								5,105
Total · Disbursement of PCC fees	9,419		734								10,153
Trading Costs											
Caretaking & Cleaning Wages		2,887			9						2,896
Refund of Hall Storage Rental overpaid		20									20
Costs of St Johns House										196	196
Magazine				1,760							1,760
Total · Trading Costs		2,907		1,760	9					196	4,872
Total - Directly relating to work of the Church	74,116	13,231	9,565	1,760	991	1,694	4,313		1,198	4,824	111,693

Church Management & Administration	St M&M Church	Hall	St John's Church	Magazine	Team	Egremont Building	Egremont Hall Tangible Asset	Jubilee	St John's Building	Bigrigg Housing & Ministry	TOTAL
Hall Internet					246						246
Hall Telephone					386						386
Printing Stationary & Postage	106				131						237
Photocopier	470										470
Subscriptions											
Churches Together	25		25								50
Accountancy charges	146										146
Total Subscriptions	171		25								196
Catering					20						20
Gifts & Presentations			50		77	353					480
Total - Church Management & Administration	747		75		860	353					2,035
Total - Charitable Activities	74,863	13,231	10,050	1,760	1,851	2,483	4,313		1,198	4,824	114,573
Total Expenses	75,204	13,231	10,262	1,760	1,851	2,483	4,313		1,198	4,824	115,127
Net gains/losses on Investments								5,069			5,069
Net Income/expenditure Transfers between funds	-5,696	-4,067	6,747	569	-945	-1,038	-4,313	5,069	-106	0	-3,781
Team Account											
Contributions	-2,160		-720		2,880						
Contributions towards Altar Costs	268		-268								
Fund switches between accounts			-1,127						1,127		
Adjustments	77		23		-100						
Total - Transfers between funds	-1,815		-2,092		2,780				1,127		0

	St M&M Church	Hall	St John's Church	Magazine	Team	Egremont Building	Egremont Hall Tangible Asset	Jubilee	St John's Building	Bigrigg Housing & Ministry	TOTAL
Other recognised gains/losses											
Net Movement in Funds	-1,815		-2,092		2,780				1,127		-3,781
Total funds brought forward	26,200	20,449	12,802	6,510	5,233	94,318	142,823	29,847	13,875	500	352,557
<u>Total funds carried forward</u>	18,688	16,382	17,457	7,079	7,069	93,280	138,510	34,916	14,896	500	348,776