

The Parochial Church Council of the Ecclesiastical Parish of St Thomas Norbury

Annual Report

Year ended 31st December 2009

Reference and administration details

Charity Name and Number

The Parochial Church Council of the Ecclesiastical Parish of St Thomas Norbury

Registered Charity No 1130910

Church of England, Diocese of Chester, Parish No. 1108

Public Address

The Parish Office, c/o 75 Chester Road, Hazel Grove, Stockport SK7 5PE

Church premises: Norbury Parish Church, London Road, Hazel Grove, Stockport SK7 4RF

Incumbent

Reverend Richard Lawry: 75 Chester Road, Hazel Grove, Stockport SK7 5PE

Bankers

Barclays Bank plc, Hazel Grove Branch, 136 London Road, Hazel Grove, Stockport SK7 4DW

Independent Examiner

Alan Jones, 1 Alderley Close, Hazel Grove, Stockport SK7 6BS

Trustees (Parochial Church Council Membership)

During the year 2009 the following served as trustees and members of the PCC:

Incumbent:	Revd Richard Lawry *	Chairman from 1 st July 2009
Associate Vicar:	Revd Robert Green *	Chairman until 1 st July 2009
Associate Minister	Revd Hugh Griffiths	
Readers:	Dr Alan Brown	Co-opted June 2009
	Mr Richard Crocker	Also as Deanery Synod representative
	Mrs Valerie Gilchrist	PCC member until April 2009
	Mrs Lynn Smith	PCC member until April 2009
Pastoral Worker:	Mrs Ann Smith	Also Deanery Synod representative
Wardens:	Mr Michael Cheslett *	
	Mrs Jill Elsby *	
Deanery Synod representatives:	Mrs Winn Cameron	Resigned October 2009
	Mr Richard Crocker	
	Mr Craig Harper	Resigned April 2009
Elected members:	Mrs Sarah Casey	
	Mrs Margaret Darbyshire	
	Mrs Maureen Hughes *	Secretary
	Mr Philip Hyde	Elected April 2009
	Mr Martin Johnson	
	Mrs Susan Jones	
	Mr John Millington	
	Mr Robert Moulton	
	Mrs Margaret Nolan	
	Mr Per Olsson	Resigned April 2009
	Mr David Scott *	Treasurer
	Mrs Sylvia Scott	
	Mr Stuart Shawcross	
	Mr Trevor Tinson	Elected April 2009
	Mrs Jean Wilkes	Resigned April 2009

* Standing Committee member

Structure, governance and management

Type of governing document

The Parochial Church Council is a corporate body established by the Church of England. It operates under the Parochial Church Powers Measure (effective from 2nd January 1957).

Constitution

The Parochial Church Council is responsible for all parish finance, its management and control, including the appointment of a treasurer. While it may delegate some of its duties this does not remove its legal responsibilities. These include:

- keeping 'proper accounting records', which are sufficient to show and explain all the PCC's transactions and must include a record of all relevant assets and liabilities. The records, together with the annual financial statements, must be preserved for at least six years from the end of the financial year to which they relate. The records must:
 - show and explain all the PCC's transactions;
 - disclose the PCC's financial position at any time;
 - enable the required accounts to be prepared;
 - show on a day-to-day basis all receipts and payments and what they were for;
 - include a record of all assets and liabilities.
- ensuring that the finances of the PCC are under its control and only delegated if the PCC can ensure that its wishes will be followed.
- preparing an annual account (financial statements) and report for presentation to the Annual Parochial Church Meeting in accordance with the requirements of the Church Representation Rules.
- arranging for a suitable independent examination or audit of the financial statements.

Selection of trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Induction and training of trustees

When new trustees have been elected a training session is held at which the responsibilities and duties of the PCC trustees are explained. Specific training is provided from time to time as needed either using specific local courses or courses arranged by the Diocese.

Organisation structure

The full PCC met 9 times during the calendar year with an average attendance of 73% of the members. Committees met between meetings and, where necessary, matters were referred to the full PCC for discussion.

The PCC operates through a number of committees, which meet between full meetings of the PCC, and subcommittees that report through the main committees.

- Standing Committee. *This is the only committee required by law. It has power to transact the business of the PCC between its meetings subject to any directions given by the full Council.*
- Churchyard Committee
- Finance Committee
- Mission and Evangelism Committee
- Mission Contact Committee
- Property Management Committee
- Worship and Teaching Committee
- Youth Leaders Council

Relationships with related parties

The Norbury Development Trust is an associated registered charity that publishes its accounts separately.

The Norbury Church Parish Trust is an associated registered charity that manages the sports field land. The managing trustee is the Parochial Church Council. This trust has neither income nor expenditure and does not produce accounts. Any expenses are included in these PCC accounts.

Risk management

The PCC looks at a particular aspect of risk management at each meeting and reviews all the identified risks over the course of a year.

Objectives and activities

Objects of the charity (as set out in governing document)

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting the whole mission of the church, pastoral, evangelistic, social and ecumenical in the ecclesiastical parish of Norbury St Thomas, Hazel Grove.

Church attendance

There were 446 (2008: 450) on the Church Electoral Roll at the revision in March 2009. 9 names were removed and 5 new names added during the year. The average attendance at the three services on Sunday was 212 adults and 42 children in the October 2009 survey. Messy Church in October was attended by 36 adults and 42 children.

Occasional Offices

There were 46 baptisms, 4 thanksgivings for the birth of a child, 17 weddings, 25 funeral services in church and 12 at a crematorium during the year. There were also 62 burials of ashes and 24 full burials in existing graves in the churchyard.

Activities delivering Public Benefit

Ministry

For the first half of the year, Norbury was still officially in vacancy. Nonetheless, under the wise and dedicated leadership of Rev Rob Green, supported by Rev Hugh Griffiths, the Staff Team and the many volunteers who contribute in so many ways, the spiritual and pastoral life of the church progressed well, both in the maintenance of existing activities and in the launching of new ventures. A great debt of gratitude is owed, by the whole church and community, to those who managed the vacancy with such skill and commitment.

In the early summer, the new vicar, Rev Richard Lawry, joined the team, and his ministry in Norbury began with an Induction Service on 30th June.

The clergy have again been ably partnered in leading the worshipping life of the church by the four Readers Alan Brown, Richard Crocker, Val Gilchrist and Lynn Smith, who have each enhanced the worship with their own spiritual insight and gifts, and contributed significantly to various pastoral and administrative tasks too.

There are many aspects to the pastoral work of the church. Ann Smith was joined as Pastoral Worker by Margaret Darbyshire, who was licensed at the service in Chester Cathedral in September. They have been unstinting in their efforts to provide pastoral care in the church and beyond, supported as always by a willing and sensitive pastoral team. Lesley Hubbard has continued to lead the Baptism team, with involvement in visiting, preparation, services and follow-up.

The monthly Prayer Visiting is overseen by Alan Brown with a small team, undertaking the important and much appreciated outreach of visiting houses on particular streets each month, to respond to prayer requests and to offer support.

The Verger, Jimmy Downs, and Assistant Vergers, Norman & Maureen Allen, are a vital interface between church family and members of the community. Their job is much more than keeping the church building, churchyard and church activities ticking over: they are frequently the face of Norbury to visitors and strangers, and deal admirably with whatever need may arise.

Elizabeth Olsson, our Church Administrator, is, in many ways, the vital hub of the machine, efficiently keeping all areas of administration in order, overseeing the day to day business of the church, fielding all manner of enquiries, and liaising with people throughout the church and in the wider community.

Michael Cheslett and Jill Elsby, our churchwardens, have again operated as an effective duo, devoting much time and effort to their roles, and bringing their spiritual understanding and commitment to bear on all they do. They have again been well supported by deputy wardens, and sidesmen and women, and all those who, officially or unofficially, offer an all-important welcome to newcomers and regular members alike.

Our Treasurer, David Scott, has worked tirelessly to keep on top of church finances, as well as continuing to improve our systems and make our administration more efficient. We are grateful not just for his varying skills but also for the huge amount of time he dedicates to his work here.

Norbury benefits from a committed and supportive PCC, attributes shown especially by our PCC Secretary, Maureen Hughes, who is always willing, sensitive and dedicated to the task.

Norbury has continued to support a dozen different outside charities and agencies, at home and abroad, both in pledged financial support and in one-off services and collections.

After the summer, we embarked on the GAP process (Growth Action Planning), an initiative being rolled out across this and other dioceses, to plan for growth in our church. Over the course of 6 months, our GAP team identified those areas we want to focus on over the coming year: contact with Baptism families (including preparation and follow-up); younger adults (including social events); the link between Youth and Eco Church (see below); and the prayer life of the church.

Worship

Some changes were made in the autumn to the overall service pattern and to the content and flavour of certain services. The desire was to balance the service pattern, and to enhance the breadth of worship within services. Perhaps the principal development was expanding the music provision, so that there is now a blend of traditional and contemporary music and worship within most main services. The piano and music group are now used for songs in the contemporary idiom, alongside the organ and choir for traditional hymns. Traditional Choral Evensong has been retained, but moved from 4.00pm to 6.30pm.

The children and leaders of the Sunday Club and Pathfinders now join the adults in church for the start of services, before leaving to go to their own groups, and then returning later. This has enhanced the sense of the whole church family being, and belonging, together.

We have started the gradual process of renewing and replacing orders of services for the different services. One important aim here was to produce different Communion booklets for the different seasons of the church year. The first of the series was Holy Communion in Advent, to be followed by a new service for Morning Worship. We are indebted to Liz and Sam Snape who produced and printed these booklets at no cost to the church.

The monthly Stillpoint Meditation and occasional services such as the twice-yearly Memorial Service are much appreciated. There have been a number of visiting preachers, including some from charities that we support. We have also continued to share occasional services with the other churches in Hazel Grove, under the banner of Churches Together.

The various Fellowship Groups continued to meet in homes and at church, providing a focus for study, discussion and fellowship. They are guided and hosted by a number of leaders, with Trevor Tinson overseeing and convening this facet of church life.

A Start Course was held for the first time providing a forum for learning and growth of existing church members and newcomers. An Alpha Course will be held at the beginning of 2010.

Plans were put in place to launch ourselves as an Eco-Church, to encourage us both as a church and as individuals to be aware of and limit our impact on the environment.

There are many people who help to create the right conditions for worship, both physically and spiritually, including, of course, the many who work away quietly in the background (of whom the flower team is a notable example).

Children's and Youth Work

Our work with children is overseen by our Children's Worker, Cath Palmer, who initiates and co-ordinates many activities with great enthusiasm and commitment, supported by a large number of willing volunteers.

Catie-Anne Harper, our Youth Worker, was with us until the spring, when she went on maternity leave. After the birth of her child, she felt the right thing was to focus on motherhood at this time, and resigned later in the year. She has left a significant legacy in the work which she has undertaken over the last few years. This has been much appreciated.

Probably the most telling innovation last year was the start of 'Messy Church', which welcomes large numbers of children and their parents to church on a Wednesday afternoon (monthly), for an extended period of games and crafts, food and friendship in the Legh Room, before going into church for a short, simple time of worship. It has proved to be very popular, and is an accessible way for people new to church to make friends and be introduced to the basics of the Christian faith and to some of the Norbury church family. At Christmas there was a 'Messy Nativity', which proved even more of a draw than usual.

Provision for children on Sunday mornings continues with Sunday Club for younger children and Pathfinders for the 11-14 age-group. The Youth Group have met regularly on Sunday evenings. All these groups benefit from the input of many voluntary leaders and helpers. Both Pathfinders and Youth Group were previously under the guidance of Catie-Anne, and since her departure, by a team of excellent volunteer youth leaders.

A Holiday Club was held in August blending the 'Pirate' theme with simple Christian teaching with plenty of fun for all. Once again a huge team of helpers gathered to make this possible.

Two Toddler Groups, on Wednesday and Thursday, are held regularly each week during school term time.

Cath has continued to take Assemblies in the local schools maintaining good relations with them. We also welcome the pupils to church for services and visits through the year

Public Communications

Our principal channels of communication are the web-site (managed by David Scott), the monthly magazine (overseen by an editorial board, and compiled by Elizabeth Olsson), and the weekly 'Takeaway' bulletin (put together by a rota of editors). Some changes were made to the magazine for the coming year, to improve the look but also to trim some costs. Occasional announcements are also placed in the local 'Inside Hazel Grove' publication.

The decision was taken at the end of the year to invest in two new external notice-boards, to be located at strategic points near the main road. These will replace the existing ones, which have come to the end of their useful lives, and improve the image and 'visibility' of the church.

Outlook

This latest chapter in the life of Norbury (in the sense of a new incumbency beginning) opened against a backdrop of considerable challenges; in a time of recession and growing unemployment; in an age of secular competition and sometimes resistance; and a time of some insecurity, be it political, ecclesiastical or environmental. But we have many reasons for confidence at Norbury. The potential for further growth and renewal is very considerable. Many people use our church and buildings in one way or another, and we have a large and committed core membership, with many more on the fringes of church life.

The number of people who help in different ways is remarkable, and there is a great sense of service to the church and community, and a real desire to see the church continue to be an active hub at the centre of the community. We trust that God will continue to lead and strengthen us to deal with the inevitable challenges in the months to come, and open up new pathways and possibilities. Under God's guiding Spirit, we look forward to being an inclusive church, involving more and more people in church life, and reaching out to the community we serve. We pray that we will be, in a picture that has emerged through the GAP process, 'a church with transparent walls'.

Premises

Elizabeth Olsson continues as our Parish Administrator. Her knowledge of property matters and her sensitivity in handling issues connected with them have proved of great value to the church. This is particularly true of matters concerning the churchyard where she is usually the first point of contact even though Stockport MBC is responsible for maintenance.

Curate's house

We had tenants at 27 Davenport Road for five months in 2009. This tenancy will continue into 2010.

Churchyard

The churchyard was closed in 2008. Stockport MBC is responsible for maintaining the churchyard although we have to pay one third of the cost because of the legal circumstances relating to part of the churchyard.

Norbury Church Parish Trust

The NASC (Norbury Amalgamated Sports Club) continues to provide bowling, cricket and lacrosse games using the land held by this separate trust.

Financial review

Overview

The general fund balance decreased to £66,492 (2008: £96,114) a drop of nearly 31% on the year. The shortfall of general income over expenditure for the year was £29,623 (2008: £21,588).

The churchyard fund balance increased to £6,942 (2008: deficit of £955) following agreement with Stockport Council and removal of provisions made in the 2007 and 2008 accounts. The charges for the maintenance of the section for which we continue to remain responsible will be negotiated on an annual basis. A churchyard appeal will be made in 2010 for gifts to meet the cost of this maintenance.

The coming year, 2010, will continue to be very challenging as we seek to increase our income and restrain our expenditure while not hindering the work of the church and especially the development of the flourishing children's and youth work which holds the key for our long term future.

Income

Planned giving and collections for general purposes decreased by 4.3% to £89,857 (2008: £93,919).

Donors who had signed Gift Aid declarations enabled the church to reclaim tax on identified gifts. The total tax claimed for 2009 was £19,753 (2008: £22,109). The reduction due to the basic tax rate change in April

2008 has been compensated by a transitional payment from the government which is expected to continue until 2011. The fall in tax reclaimed is largely due to the lack of a churchyard appeal in 2009.

Specific donations for the employment of our childrens and youth workers were down about 6% to £8,320 (2008: £8,833). With Gift Aid tax recovery of £1,926 (2008: £2,325) the total raised was £10,246. It should be noted that many donors include this element as part of their general giving and do not designate it specifically.

The new Messy Church services were supported by specific collections of £586. The direct expenditure was £458 and the balance was put towards the premises costs.

Legacies totalled £2,000 (2008: £1,317). Legacies are added to the General reserves and used mainly for building repair and improvement work.

Fees for occasional offices (weddings, funerals and burials) rose to £21,823 (2008: £15,713) following a busy year for weddings and especially funerals.

Narthex income was almost unchanged in 2009 reflecting the reduction in use of the premises during the recession. The total receipts of £10,844 (2008: £10,836) were added to the General Fund to help defray the premises costs. About one third of the total costs are covered by the Narthex income.

Magazine income from advertisements and sales was £6,140 (2008: £5,493) following increases at the beginning of the year. Printing costs were £5,294 (2008: £5,022) so a balance of £846 (2008: £470) was transferred to the General Fund. It should be noted that the General Fund also pays staff wages for preparing the magazine which amounted to £3,070 over the year.

A Church of England Central Board of Finance savings account is used to hold both the reserves and cash in excess of that required as a working balance. The interest rate fell dramatically during 2009 and in the September to November 2009 quarter reached a low of 0.6%.

Expenditure

Parish Share was £75,917 (2008: £77,766). It will marginally reduce to £75,791 in 2010.

Staff costs fell to £55,681 (2008: £61,986) mainly due to the absence of our youth worker on maternity leave from April. Note 7 to these accounts gives more information about staff costs.

Total energy costs (gas and electricity) increased to £5,423 (2008: £5,133).

Grants by the PCC to other Christian charities from the General Fund were £9,673 (2008: £10,346). In addition special designated collections raised a further £2,953 bringing the total grants to other charities to £12,626 (2008: £15,686).

Independent Examination of Accounts

The Council express their gratitude to Mr Alan Jones for examining these accounts and reporting on the PCC's financial affairs.

Declaration

The trustees declare that they approved this trustees' report on 15th March 2010.

Signed on behalf of the charity's trustees:

Richard Lawry (Chairman)

Michael Cheslett (Churchwarden)

The Parochial Church Council of the Ecclesiastical Parish of St Thomas, Norbury

Accounts for the year from
1st January 2009 to 31st December 2009

Statement of Financial Activities

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>funds</i>	<i>funds</i>	<i>this year</i>	<i>last year</i>
	£	£	£	£
Incoming resources (Note 3)				
Incoming resources from generated funds				
Voluntary income	119,885	4,701	124,586	144,274
Activities for generating funds	13,493	0	13,493	13,752
Investment income	4,059	0	4,059	11,751
Incoming resources from charitable activities	32,053	13,413	45,466	37,573
Other incoming resources	242	0	242	2,418
Total incoming resources	169,732	18,114	187,847	209,767
Resources expended (Notes 4-8)				
Costs of generating funds				
Costs of generating voluntary income	150	0	150	392
Fundraising trading costs	4,092	0	4,092	2,607
Investment management costs	0	0	0	0
Charitable activities	195,217	9,456	204,673	226,427
Governance costs	-104	0	-104	1,929
Other resources expended	0	0	0	0
Total resources expended	199,355	9,456	208,811	231,355
Net incoming/(outgoing) resources before transfers	-29,623	8,659	-20,964	-21,588
Gross transfers between funds	0	0	0	0
Net incoming/(outgoing) resources before other recognised gains and losses	-29,623	8,659	-20,964	-21,588
Other recognised gains/losses				
Gains and losses on revaluation of fixed assets for the charity's own use	0	0	0	0
Gains and losses on investment assets	0	0	0	0
Net movement in funds	-29,623	8,659	-20,964	-21,588
Reconciliation of funds				
Total funds brought forward	96,114	144,397	240,511	262,099
Total funds carried forward	66,492	153,056	219,547	240,511

Balance sheet

		<i>Unrestricted</i>	<i>Restricted</i>	<i>Total this year</i>	<i>Total last year</i>
		£	£	£	£
Fixed Assets					
Tangible assets	(Note 9)		125,535	125,535	126,295
Investment assets	(Note 10)			0	0
Total fixed assets		0	125,535	125,535	126,295
Current Assets					
Stock (Churchyard tablets and vases)	(Note 9)		7,011	7,011	7,641
Debtors	(Note 11)	5,280	0	5,280	5,294
Short term deposits		50,000	15,000	65,000	85,000
Cash at bank and in hand		13,846	5,510	19,356	31,528
Total current assets		69,126	27,521	96,647	129,463
Creditors					
Amounts falling due within one year	(Note 12)	2,634	0	2,634	15,247
Net current assets/liabilities		66,492	27,521	94,012	114,216
Total assets less current liabilities		66,492	153,056	219,547	240,511
Creditors					
Amounts falling due after one year		0	0	0	0
Provision for liabilities or charges		0	0	0	0
Net assets		66,492	153,056	219,547	240,511
Funds of the charity					
	(Note 13)				
Unrestricted funds		66,492		66,492	96,114
Restricted income funds			153,056	153,056	144,397
Endowment funds			0	0	0
Total funds		66,492	153,056	219,547	240,511

Notes 1 to 13 on the following pages form part of these accounts.

Approved by the Parochial Church Council on 15th March 2010 and signed on its behalf by:

Richard Lawry (Chairman)

Michael Cheslett (Churchwarden)

Notes to the Accounts

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with 'The Charities Act 1993 and the PCC' 3rd edition, 2006. A guide to the SORP 2005 revisions.
- and with the Charities Act 1993.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law except for:

- Consecrated and beneficed property which is excluded from these accounts by section 96(2)(a) of the Charities Act 1993 (the value of the narthex and church extensions have also been excluded from these accounts as they form an integral part of the church building), and
- The accounts of the sports clubs and church groups that owe their main affiliation to another body or those that are informal gatherings of Church members.

1.2 Change in basis of accounting

There have been no changes to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to the accounts for previous years.

Note 2. Accounting policies

This list of standard accounting policies has been applied by the charity. Where a different or additional policy has been adopted then this is detailed below.

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

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

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

These include the costs for the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any professional advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

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

Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stock and work in progress

These are valued at the lower of cost or market value.

Policies additional to or different from those above

Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds earmarked for a particular purpose by the PCC are also unrestricted.

Note 13 lists the individual funds, both restricted and unrestricted. The Vicars Aid fund is an emergency fund for the personal disbursement of aid by the vicar. The other funds are defined by their titles.

Reserves policy

Between one and two months expenditure is normally held as balances in the current bank accounts. The remaining reserves are held in an interest-bearing deposit account with the CBF Church of England Funds. We consider that we normally need to have three months expenditure in the reserves.

Fixed assets

The fixed assets: 27 Davenport Road, Hazel Grove, has been shown at market value (based on the estimate of the letting agent in 2001); the Gardens of Remembrance at historic costs less amortisation; and the Recreational Land at a nominal figure (as the market value is unknown).

Consecrated land and buildings

The PCC is responsible for the maintenance and insurance of this property. Costs associated with maintenance and improvement are written off in the year in which they are incurred.

Church furnishings

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected by appointment.

Other fixtures, fittings and office equipment

Equipment used within church premises is normally depreciated on a straight-line basis over 4 years.

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 any amounts that may prove to be uncollectable. Short-term deposits are cash held on deposit with the CBF Church of England Funds.

Stock

Current stocks of churchyard supplies (unused tablets and vases) are included at original cost.

Cash handling

Cash received in collections and envelopes is counted and verified by at least two independent people and is stored in a safe until taken to the bank.

Payments

Payments are made by cheque, standing order or direct debit. These require signatures from any two of the following: treasurer and churchwardens. Payments may not be signed by a beneficiary of the payment.

Note 3. Analysis of incoming resources

	<i>Unrestricted</i>	<i>Restricted</i>	<i>This year</i>	<i>Last year</i>
Voluntary Income				
Planned giving – Standing orders/cheques	45,189		45,189	47,817
Planned giving – Envelopes	26,703		26,703	27,776
Planned giving – Youth Worker	8,320		8,320	8,833
Planned giving – Tax refund	19,608	167	19,775	22,109
Collections, all services	12,986		12,986	13,622
General donations	4,979		4,979	4,846
Flower donations		1,632	1,632	1,811
Churchyard appeal donations		95	95	6,894
Designated donations	100	2,807	2,907	7,383
Grants			0	1,866
Legacies	2,000		2,000	1,317
Total	119,885	4,701	124,586	144,274
Activities for generating funds				
Narthex external lettings	7,885		7,885	8,188
Fund raising events	2,899		2,899	3,014
Magazine advertisements	2,709		2,709	2,550
Total	13,493	0	13,493	13,752
Investment Income				
Interest received	1,239		1,239	5,619
Rent (27 Davenport Road)	2,820		2,820	6,132
Total	4,059	0	4,059	11,751
Incoming resources from charitable activities				
Narthex internal lettings	2,995		2,995	2,683
Event income (Note 13)	3,803	50	3,853	4,928
Magazine sales	3,431		3,431	2,943
Toddler Group income		2,373	2,373	2,380
Occasional office fees and deposits	21,823		21,823	15,713
Organ use fees		1,920	1,920	1,560
Churchyard fees		9,070	9,070	7,365
Total	32,053	13,413	45,466	37,573
Other incoming resources				
Miscellaneous	242		242	2,418
Total	242	0	242	2,418
Total Incoming Resources	169,732	18,114	187,847	209,767

Note 4. Analysis of resources expended

	<i>Unrestricted</i>	<i>Restricted</i>	<i>This year</i>	<i>Last year</i>
Cost of generating voluntary income				
Envelope system costs	150		150	154
Churchyard appeal costs			0	238
Total	150	0	150	392
Fundraising trading costs				
Christmas fair costs	276		276	191
Youth performance costs	3,816		3,816	2,416
Total	4,092	0	4,092	2,607
Investment management costs				
None			0	0
Total	0	0	0	0
Charitable activities				
<i>Grants: (Note 8)</i>				
Church mission overseas	3,700		3,700	3,420
Overseas relief and development	1,350		1,350	1,620
Home church mission	2,975		2,975	3,060
Home relief and development	1,225		1,225	1,350
Parachurch organisations	683		683	1,256
Designated collections		2,953	2,953	5,470
Subtotal	9,933	2,953	12,886	16,176
<i>Ministry:</i>				
Parish Share	75,917		75,917	76,766
Vicar's expenses	903		903	755
Vicarage expenses	6,650		6,650	2,309
Associate vicar's expenses	697		697	1,025
Associate vicar's house expenses	2,173		2,173	2,474
Curate's expenses	0		0	0
Lay Worker and speaker's expenses	277		277	540
Subtotal	86,617	0	86,617	83,868
<i>Worship:</i>				
Service costs	318		318	832
Service resources and gifts	1,604		1,604	1,105
Flower costs		1,409	1,409	1,827
Musical instruments	481		481	286
Audio and visual equipment	48		48	59
Adult training, education and mission	35		35	380
Adult event costs	256		256	1,060
Musicians fees and expenses	3,731		3,731	3,803
Admin. wages, NI, pension, expenses	11,665		11,665	5,803
Verger wages, NI, pension	9,033		9,033	4,950
Recognition gifts	95		95	2,274
Hospitality supplies	1,192		1,192	895
Subtotal	28,457	1,409	29,866	23,272
<i>Childrens and youth work:</i>				
Children's worker wages, NI	10,830		10,830	9,573
Children's worker expenses	198		198	368
Youth worker wages, NI	4,595		4,595	14,324
Youth worker expenses	114		114	537
Education resources	788		788	646
Event costs (Note 13)	3,284	50	3,334	5,080
Training of staff and helpers	38		38	481
Toddler Group expenses		2,372	2,372	2,365
Recognition gifts	75		75	52
Hospitality and miscellaneous	24		24	0
Subtotal	19,946	2,422	22,368	33,425

<i>Church premises:</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>This year</i>	<i>Last year</i>
Heat, light, power	5,423		5,423	5,133
Insurance	4,456		4,456	4,345
Cleaning materials	1,364		1,364	717
Maintenance contracts	1,663		1,663	2,042
Security system contracts	557		557	578
Repairs and renewals	4,137		4,137	1,518
Redecoration	0		0	770
Major works	4,590		4,590	2,836
Equipment	813		813	3,070
Admin. wages, NI, pension, expenses	2,456		2,456	4,302
Verger wages, NI, pension	13,148		13,148	9,901
Miscellaneous	0		0	169
Subtotal	38,607	0	38,607	35,382
<i>Curate's house:</i>				
Rates, water, security, maintenance	1,454		1,454	2,251
Insurance	321		321	314
Repairs	118		118	311
Letting agents fees	299		299	1,034
Admin. wages, NI, pension, expenses	460		460	1,451
Subtotal	2,652	0	2,652	5,361
<i>Churchyard:</i>				
Gardening		230	230	7,100
Equipment		0	0	56
Maintenance		199	199	159
Memorial repairs		-1,685	-1,685	0
Churchyard asset depreciation		760	760	680
Stocks of tablets and vases		630	630	1,398
Admin. wages, NI, pension, expenses		1,535	1,535	4,352
Verger wages, NI, pension		1,004	1,004	6,931
Miscellaneous			0	116
Subtotal	0	2,672	2,672	20,791
<i>Public communications:</i>				
Magazine production	5,294		5,294	5,022
Chester Diocesan News	173		173	173
Admin. wages, NI, pension, expenses	3,070		3,070	2,901
Notice board and public announcements	424		424	0
Web site	45		45	55
Subtotal	9,005	0	9,005	8,151
Total charitable activities	195,217	9,456	204,673	226,427
Governance costs				
Office expenses	7		7	43
Employment expenses	-32		-32	0
Admin. wages, NI, pension, expenses	921		921	1,886
Professional fees	-1,000		-1,000	0
Total	-104	0	-104	1,929
Other resources expended				
Total	0	0	0	0
Total resources expended	199,355	9,456	208,811	231,355

Note 5. Support costs

The support costs of the church are mainly provided by volunteers. These include management, finance, information technology and human resources. As a result the support costs are not analysed in these accounts.

Note 6. Details of certain items of expenditure

6.1. Trustee expenses	<i>This year</i>	<i>Last year</i>
No trustees were paid expenses	0	0
6.2 Fees for examination of audit of the accounts	<i>This year</i>	<i>Last year</i>
Independent examiner's fees in 2009	0	0

Note 7. Paid employees

7.1 Staff costs

	<i>This year</i>	<i>Last year</i>
Gross wages and benefits in kind	50,342	56,795
Employer's National Insurance costs	3,647	3,929
Contributions to employee's private pension schemes	1,692	1,262
Total amount paid	55,681	61,986

7.2 Average number of full-time equivalent employees in the year

	<i>This year</i>	<i>Last year</i>
Fundraising	0.0	0.0
Charitable activities (3.2 up to April, 2.7 for the rest of the year)	2.9	3.2
Governance	0.1	0.1
Total full-time equivalent employees	3.0	3.3

7.3 Allocation of wages and expenses

	<i>This year</i>		<i>Last year</i>	
	<i>Hours/month</i>	<i>£</i>	<i>Hours/month</i>	<i>£</i>
<i>Administrator</i>				
Churchyard	10	1,535	30	4,352
Flowers (to Jul.08) Narthex hire (from Aug.08)	0	0	4	580
Governance	6	921	13	1,886
Curate's house (27 Davenport Road)	3	460	10	1,451
Premises	16	2,456	28	4,062
Public Communications	20	3,070	20	2,901
Worship	76	11,665	40	5,803
Total	131	20,106	145	21,034
<i>Vergers</i>				
Churchyard	10	1,004	70	6,931
Premises	131	13,148	100	9,901
Worship	90	9,033	50	4,950
Total	231	23,185	220	21,782

Note that the allocations above are based on an assessment of the average hours spent on each activity

Youth work

Children's worker	79	10,830	79	9,573
Youth worker	109	4,595	109	14,324
Total	188	15,426	188	23,897

Note 8. Grantmaking

8.1 Grants made from PCC general funds

	<i>Purpose</i>	<i>This year</i>	<i>Last year</i>
<i>Church mission overseas:</i>			
Bible Society	Production and distribution of the Bible worldwide	350	360
Church Mission Society	Church mission worldwide and support for our mission partners in Kenya	3,000	3,060
South American Missionary Society	Church mission in Brazil and the Olinda farm project	350	360
<i>Overseas relief and development</i>			
Christian Aid	Relief and aid to the third world	500	540
Tearfund	Relief and aid to the third world	350	540
The Leprosy Mission	Medical aid to leprosy sufferers worldwide	500	540
<i>Home mission</i>			
Christians in Schools Trust	Stockport Christian schools workers	2,100	2,160
Church Pastoral Aid Society	Church education and mission support	500	720
Mission to Seafarers	Church mission to seafarers	175	180
Scripture Union	Youth work support	200	0
<i>Home relief and development</i>			
Adoption Matters Northwest	Child adoption services	350	360
Churches Together Sunday Lunches	Christmas lunches for lonely people	0	90
The Children's Society	Support for homeless and abused children	700	720
The Wellspring (Stockport)	Feeding and support for homeless people in Stockport	175	180
<i>Parachurch Organisations</i>			
CARE	Christian lobbying of government	300	360
Churches Together in Hazel Grove	Expenses for running the local Churches Together	200	200
Deanery Synod	Expenses for running the local deanery synod	83	66
Evangelical Alliance	Christian lobbying of government	0	90
St Luke's Hospital	Medical treatment for clergy	100	180
Total grants		9,933	10,706

8.2 Designated special collections passed through the PCC accounts

	<i>Purpose</i>	<i>This year</i>	<i>Last year</i>
Bible Society (Christmas card 2009)	Production and distribution of the Bible worldwide	282	14
Chester clergy training (Confirmation service)	Training and support for Chester diocese clergy		143
Children's Society (Christingle service)	Support for homeless and abused children	617	626
CMS Colin/Anita Smith (Christmas card 2008)	Minister's training		256
Christians in Schools (Christmas card 2008)	Secondary schools outreach		191
Church Pastoral Aid (Deputation visit)	Christian training	175	0

Rainbow Family Trust (Junior Schools carols)	Child special needs care	583	376
Harvest collection (Tear Fund/Christian Aid)	Aid to the third world		539
Leprosy Mission	Medical aid to leprosy sufferers worldwide		514
Mathieson Music School, India (Concert)	Christian music school for deprived children, Calcutta		1,030
Tearfund (Christmas card 2009)	Aid to the third world	399	
Mission to Seafarers	Church mission to seafarers		361
Shoe box appeal	Christmas gifts for poor children	897	1,290
	Total special collections	2,953	5,340

Note 9. Assets

9.1 Tangible fixed assets

Freehold land and buildings

	(Restricted) Recreational land	(Restricted) Curates house	(Restricted) Gardens of remembrance	Total
Balance brought forward	1	110,000	16,294	126,295
Additions	0	0	0	0
Revaluation	0	0	0	0
Disposals	0	0	760	760
Balance carried forward	1	110,000	15,534	125,535

The value of the Gardens of Remembrance is based on the original cost less the value of plots already used.

9.2 Current assets

Churchyard stock

Balance brought forward

	(Restricted) Tablets	(Restricted) Vases	Total
Balance brought forward	3,740	3,901	7,641
Additions	0	0	0
Revaluations	0	0	0
Disposals	264	366	630
Balance carried forward	3,476	3,535	7,011

Note 10. Investment Assets

The charity does not have any investment assets.

Note 11. Debtors and Debtor Prepayments

Amounts falling due within one year	Unrestricted	Restricted	This year	Last year
Gift Aid tax due for repayment	4,707		4,707	4,373
Narthex hire: invoices raised but not paid	473		473	471
Event booking fees prepaid for following year	100		100	450
Total	5,280	0	5,280	5,294

Note 12. Creditors and Creditor Prepayments

Amounts falling due within one year	Unrestricted	Restricted	This year	Last year
Inland Revenue: Tax/NI deducted but not paid	1,302		1,302	3,821
Pension deducted but not paid	68		68	354
Solicitors fees incurred (2007) but not invoiced			0	1,000
Churchyard garden maintenance due (SMBC)			0	6,800
Churchyard memorial staking (2007)			0	1,800
Payments due (Council tax Curates house)	33		33	0
Payments due (gas)	494		494	806
Magazine adverts/subscriptions prepaid	737		737	665
Total	2,634	0	2,634	15,247

Note 13. Analysis of Net Assets by Fund

<i>Current assets</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>This year</i>	<i>Last year</i>
General fund	66,367		66,367	96,114
Flower fund		1,351	1,351	975
Churchyard fund		6,942	6,942	-955
Organ fund		11,955	11,955	10,035
Designated funds	125	262	387	406
Total current assets	66,492	20,510	87,001	106,575
<i>Stock assets (Note 9)</i>				
Churchyard tablets and vases		7,011	7,011	7,641
Total current assets and stock	66,492	27,521	94,012	114,216
<i>Fixed Assets for Church use (Note 9)</i>				
Curate's House		110,000	110,000	110,000
Gardens of Remembrance		15,534	15,534	16,294
Recreational land		1	1	1
Net Assets total	66,492	153,056	219,547	240,511

<i>Analysis of General Fund components</i>	<i>Income</i>	<i>Expenditure</i>	<i>Gain/Loss(-)</i>	<i>Balance c/f</i>
Ministry, Premises, Grants	139,811	177,182	-37,371	62,752
Children and Youth	11,660	16,879	-5,219	0
Magazine (expenditure is production only)	6,140	5,294	846	0
Narthex letting income	10,881		10,881	0
Verger's fund (float and deposits)	1,240		1,240	2,240
Vicars aid			0	1,500
General Fund Total	169,732	199,355	-29,623	66,492

<i>Analysis of Events</i>	<i>Income</i>	<i>Expenditure</i>	<i>Gain/Loss(-)</i>	<i>Balance c/f</i>
Christmas Fair	1,041	213	828	0
Duke of Edinburgh Award	50	50	0	0
Fame performances (deficit funded from 2008)	3,149	3,603	-454	0
Holiday Club week	2,475	1,920	555	0
Savio House childrens event	870	1,065	-195	0
Visit to Chester (Children's event)	30	127	-97	0
Visit to Chester (Margaret Darbyshire Licensing)	220	235	-15	0
Events Total	7,834	7,212	622	0

<i>Analysis of Appeals</i>	<i>Income</i>	<i>Expenditure</i>	<i>Gain/Loss(-)</i>	<i>Balance c/f</i>
Notice Board replacement	125	0	0	125
Vicarage refurbishment	848	4,650	-3,802	0
Total	973	4,650	-3,802	125

See also Note 8.2 for analysis of Special collections

Surpluses/losses were transferred to/from the appropriate fund at the conclusion of the event/collection

Report to the Parochial Church Council of St Thomas, Norbury, Hazel Grove

**on the accounts for the year ended 31st December 2009
set out on pages 7 to 18**

**Diocese of Chester - Parish No: 1108
Registered Charity 1130910**

Respective responsibilities of the trustees and the examiner

The members of the PCC, the trustees of the charity, consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 considering any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - a. proper accounting records are kept (in accordance with section 41 of the Act); and
 - b. accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mr Alan Jones
1 Alderley Close
Hazel Grove
Stockport
SK7 6BS