

St Mary's Parochial Church Council, Goudhurst

Accounts for the Year Ended 31st December 2020

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2020 Effect of Covid Pandemic

General Fund

Overall, the General Fund showed a shortfall for the year of £18,208

Due to the Covid pandemic, the normal church services were adversely affected for much of 2020. Other activities were cancelled, including fund-raising events. As a result, regular income for the year was some £20,000 lower than expected. Costs were reviewed by the PCC and savings made where possible on non-essential items ,of some £5,000, to partially offset this shortfall. Additional costs, including provision of hand sanitiser etc was £466. The church audio-visual system was upgraded during the year, mainly to facilitate on-line services, amounting to £5,767. Advantage was taken of the Government Furlough Scheme in respect of the Organist's salary costs, giving a benefit of £1,492

Beacon Fund

Advantage was taken of the Government Furlough Scheme in respect of the salary costs, amounting to £4,116

Weald Family Hub

Advantage was taken of the Government Furlough Scheme in respect of the salary costs, amounting to £2,646

		2020	2019
GENERAL FUND Receipts and Payments Account	<u>Notes</u>		
RECEIPTS			
Incoming Resources From Donors			
Planned Giving		91,631	101,379
Collections and other giving		3,875	10,106
Call Flow - Masts on St Mary's Tower	1	2,044	2,014
Income Tax recovered	2	<u>20,282</u>	<u>27,085</u>
		117,832	140,583
Other Voluntary Income			
Restricted Donations & Legacies	3	3,710	12,638
Unrestricted Donations & Legacies	4	<u>2,500</u>	<u>6,500</u>
		6,210	19,138
Income From Investments			
Income from CBF Deposits and Investment Funds	5	<u>315</u>	<u>364</u>
		315	364
Income from Operating Activities			
Sales of Parish Magazine		2,649	3,281
Magazine Advertisement Fees		4,278	3,696
Café Toddlers - donations / tea money etc.		-	204
Fees from Weddings and Funerals etc.		3,619	8,380
Connect Clothing		932	1,044
Other Connect Projects		-	348
Fund Raising		<u>772</u>	<u>2,004</u>
		12,250	18,957
TOTAL RECEIPTS		<u>136,606</u>	<u>179,042</u>
PAYMENTS			
Grants & Donations			
Contribution to Weald Family Hub		6,000	6,000
Local, UK and Overseas Mission Giving	6	<u>5,872</u>	<u>14,543</u>
		11,872	20,543
Activities relating to the Work of the Church			
Diocesan and Deanery Parish Share		72,918	71,206
Organ, Organist and Choir		3,120	5,812
Service Consumables		949	2,925
Weddings & Funerals (including Diocesan share)		2,566	4,579
Clergy Expenses		2,268	713
Alpha, Small Groups etc		2,306	4,020
Sunday Clubs and Childrens/Youth work		2,053	3,014
Magazine Printing		<u>2,134</u>	<u>4,682</u>
		88,315	96,951
Church Running and Fabric Expenses			
Heating & Utilities		5,287	6,640
Insurance		7,703	7,667
Church Cleaning & Supplies		4,662	5,411
Covid related costs	7	466	-
Repairs and Maintenance	8	5,891	9,490
Enhancements	9	<u>5,767</u>	<u>3,873</u>
		29,776	33,082
Church Management and Administration			
Church Office, Printing Stationery, Telephone etc.		24,208	21,366
IT and Social Media costs		642	349
GK Church Branding		<u>-</u>	<u>3,000</u>
		24,850	24,715
Costs of Operating Voluntary Income			
Fund Raising Events		<u>-</u>	<u>30</u>
		-	30
TOTAL PAYMENTS		<u>154,814</u>	<u>175,320</u>
(SHORTFALL) / EXCESS OF RECEIPTS OVER PAYMENTS		<u>(18,208)</u>	<u>3,722</u>
General Fund Balance at 1st January		<u>73,099</u>	<u>69,377</u>
General Fund Balance at 31st December		<u>54,892</u>	<u>73,099</u>

	<u>2020</u>	<u>2019</u>
COMMUNITY CUPBOARD	<u>Notes</u>	
RECEIPTS		
Donations received	8,586	-
TOTAL RECEIPTS	<u>8,586</u>	<u>-</u>
PAYMENTS		
Cost of produce purchased	<u>5,229</u>	<u>-</u>
TOTAL PAYMENTS	<u>5,229</u>	<u>-</u>
EXCESS OF RECEIPTS OVER PAYMENTS	3,357	-
Projects Fund Balance at 1st January	<u>-</u>	<u>-</u>
Projects Fund Balance at 31st December	<u>3,357</u>	<u>-</u>

This fund is being ring-fenced for the Community Cupboard - there are a number of regular and one-off donors

In 2020, as part of the church's response to the Corona virus pandemic, the Community Cupboard was rapidly expanded and deployed to help a number of local families with provision of basic food items. This has continued during the year and is still expanding it's reach. A loyal group of helpers collect, purchase and deliver food on a weekly basis. It is becoming very well know in the locality. The PCC are considering how best to maintain and potentially expand this work in the coming months

St Mary's Church PCC Goudhurst
 Financial Statements for the Year Ended 31st December 2020

	<u>2020</u>	<u>2019</u>
BEACON FUND (Restricted Fund)	<u>Notes</u>	
RECEIPTS		
Lay Family Worker Donations	3,079	7,735
Blend - Grant from Canterbury Diocese	-	1,665
Blend Donations received	<u>135</u>	<u>163</u>
	3,214	9,563
TOTAL RECEIPTS	<u>3,214</u>	<u>9,563</u>
PAYMENTS		
Lay Minister Costs (including expenses)	16,665	26,358
Less: Job Retention Scheme receipts	(4,116)	
Support Costs - temporary staff	-	800
Other Costs	<u>-</u>	<u>383</u>
	12,549	27,541
TOTAL PAYMENTS	<u>12,549</u>	<u>27,541</u>
(SHORTFALL) OF RECEIPTS OVER PAYMENTS	(9,335)	(17,977)
Beacon Fund Balance at 1st January	<u>29,397</u>	<u>47,375</u>
Beacon Fund Balance at 31st December	<u>20,063</u>	<u>29,397</u>

The Beacon Fund is a Restricted Fund. It was set up in 2017 to fund and support the appointment of a Lay Minister to develop work with local children and young people.

	2020	2019
WEALD FAMILY HUB	<u>Notes</u>	
RECEIPTS		
Donations received	17,584	41,148
St Mary's Goudhurst Contribution	6,000	6,000
Contributions from other Churches	-	900
Contributions from local Schools	-	2,430
	<u>23,584</u>	<u>50,478</u>
TOTAL RECEIPTS	<u>23,584</u>	<u>50,478</u>
PAYMENTS		
Fegans Costs	31,060	12,720
Coordinator Salary and Expenses	10,557	9,126
Less: Job Retention Scheme receipts	(2,646)	
Counselling & Mentoring Course Costs	116	1,668
Other Expenses	3	288
	<u>39,091</u>	<u>23,802</u>
TOTAL PAYMENTS	<u>39,091</u>	<u>23,802</u>
(SHORTFALL) / EXCESS OF RECEIPTS OVER PAYMENTS	(15,506)	26,676
Weald Family Hub Fund Balance at 1st January	<u>47,476</u>	<u>20,800</u>
Weald Family Hub Fund Balance at 31st December	<u>31,970</u>	<u>47,476</u>

The Weald Family Hub was set up in 2018 to provide funding for Mental Health counselling in local schools and parent support, working through the Fegans charitable organisation. St Mary's employs the coordinator on a 2 days per week basis and acts as a centre for support in partnership with other churches in the Deanery and a number of local schools

St Mary's Church PCC Goudhurst
 Financial Statements for the Year Ended 31st December 2020

	2020	2019
PROJECTS FUND	<u>Notes</u>	
RECEIPTS		
Audio System Donations received	-	750
Christians Against Poverty Donations received	-	2,508
Church Wall Insurance Claim	30,000	
FOSM Contribution to Tower Works	15,000	
TOTAL RECEIPTS	<u>45,000</u>	<u>3,258</u>
PAYMENTS		
Released to General Account	<u>-</u>	<u>1,750</u>
TOTAL PAYMENTS	<u>-</u>	<u>1,750</u>
EXCESS OF RECEIPTS OVER PAYMENTS	45,000	1,508
Projects Fund Balance at 1st January	<u>2,508</u>	<u>1,000</u>
Projects Fund Balance at 31st December	<u>47,508</u>	<u>2,508</u>

In 2019 donations were made at the service led by the Archbishop of Canterbury amounting to £2,508, to be used for local work with Christians Against Poverty, where currently there is no local provision. However, as at 31st December 2019, no such opportunities had been able to be developed. These donations are still held awaiting a decision on how best to use them.

In 2020 a settlement claim of £30,000 was reached regarding the repeated damage to the church wall. Work is ongoing to establish the most appropriate action to avoid further damage, for which this fund will be used. A donation of £15,000 was received from the Friends of St Mary's as part of the Tower repair works - this is carried forward against payment, expected to be made in early 2021.

St Mary's Church PCC Goudhurst
 Financial Statements for the Year Ended 31st December 2020

		<u>2020</u>	<u>2019</u>
CHURCH ROOM FUND (Designated Fund)	<u>Notes</u>		
RECEIPTS			
Contributions to the use of Church Room		6,512	9,303
Income from Investments			
Income from CBF Deposits and Investment Funds	5	85	143
TOTAL RECEIPTS		<u>6,597</u>	<u>9,445</u>
PAYMENTS			
Repairs and Maintenance		1,254	2,413
Insurance		858	746
Utilities		598	1,055
Cleaning		<u>1,058</u>	<u>1,020</u>
		<u>3,768</u>	<u>5,234</u>
TOTAL PAYMENTS		<u>3,768</u>	<u>5,234</u>
EXCESS OF RECEIPTS OVER PAYMENTS		2,830	4,211
Church Room Fund Balance at 1st January		<u>37,248</u>	<u>33,037</u>
Church Room Fund Balance at 31st December		<u>40,077</u>	<u>37,248</u>

The Church Room Fund is a Designated Fund, held to ensure the ongoing maintainance and repair of the Church Rooms

		<u>2020</u>	<u>2019</u>
LOCAL COMMUNITY FUND (Designated Fund)	<u>Notes</u>		
RECEIPTS			
Restricted Donations		96	4,496
TOTAL RECEIPTS		<u>96</u>	<u>4,496</u>
PAYMENTS			
Discretionary Support	10	30	201
Danny Funeral Costs		-	4,400
TOTAL PAYMENTS		<u>30</u>	<u>4,601</u>
EXCESS / (SHORTFALL) OF RECEIPTS OVER PAYMENTS		66	(105)
Local Community Fund Balance at 1st January		<u>1,953</u>	<u>2,058</u>
Local Community Fund Balance at 31st December		<u>2,019</u>	<u>1,953</u>

The Local Community Fund is a Designated Fund. Payments are made to individuals, based on specific needs by the Vicar and authorised through a small support team

		<u>2020</u>	<u>2019</u>
SRI LANKA FUND (Restricted Fund)	<u>Notes</u>		
RECEIPTS			
GK Church donations		<u>-</u>	<u>-</u>
		-	-
		<u>-</u>	<u>-</u>
TOTAL RECEIPTS		<u>-</u>	<u>-</u>
PAYMENTS			
Payments out	11	<u>-</u>	<u>-</u>
		-	-
		<u>-</u>	<u>-</u>
TOTAL PAYMENTS		<u>-</u>	<u>-</u>
EXCESS OF RECEIPTS OVER PAYMENTS		-	-
Sri Lanka Fund Balance at 1st January		<u>7,933</u>	<u>7,933</u>
Sri Lanka Fund Balance at 31st December		<u>7,933</u>	<u>7,933</u>

The Sri Lanka Fund is a Restricted Fund, held to provide support for students of the Sri Lank Theological College whilst they are on placement in the UK, plus other specific needs, as decided and agreed with the College staff

		<u>2020</u>	<u>2019</u>
MUSTARD SEED PROJECT FUND (Restricted Fund)	<u>Notes</u>		
RECEIPTS			
Donations received		<u>-</u>	<u>-</u>
		-	-
		<u> </u>	<u> </u>
TOTAL RECEIPTS		<u>-</u>	<u>-</u>
PAYMENTS			
Mustard Seed Project Payments	12	350	500
Other Costs		<u>-</u>	<u>-</u>
		350	500
TOTAL PAYMENTS		<u>350</u>	<u>500</u>
(SHORTFALL) OF RECEIPTS OVER PAYMENTS		(350)	(500)
Mustard Seed Fund Balance at 1st January		<u>2,787</u>	<u>3,287</u>
Mustard Seed Fund Balance at 31st December		<u>2,437</u>	<u>2,787</u>

The Mustard Seed Project is a Restricted Fund. It was set up in 2016 to fund and support projects relating to local asylum seeking teenagers and young people.

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
SUMMARY OF RECEIPTS OVER PAYMENTS			
General Fund		(18,208)	3,722
Community Cupboard		3,357	-
Beacon Fund		(9,335)	(17,977)
Weald Family Hub	13	(15,506)	26,676
Projects Fund		45,000	1,508
Church Room Fund		2,830	4,211
Local Community Fund		66	(105)
Mustard Seed Project Fund	12	(350)	(500)
		<u>7,854</u>	<u>17,535</u>
SUMMARY OF BALANCES			
General Fund		54,892	73,099
Community Cupboard (Restricted)		3,357	-
Projects Fund (Restricted)		47,508	2,508
Beacon Fund (Restricted)		20,063	29,397
Weald Family Hub (Restricted)	13	31,970	47,476
Church Room Fund (Designated)		40,077	37,248
Local Community Fund (Designated)		2,019	1,953
Sri Lanka Fund (Restricted)	11	7,933	7,933
Mustard Seed Project Fund (Restricted)	12	2,437	2,787
		<u>210,255</u>	<u>202,401</u>
REPRESENTED BY:			
Bank Balances - NatWest		131,118	109,324
Bank Balances - CAF Bank		8,039	22,379
Bank Balances - CAF Bank Deposit Account		10,081	10,000
CCLA Deposit Account		59,648	59,395
CCLA Investment Account - cost	14	1,370	1,303
		<u>210,255</u>	<u>202,401</u>

The accounts are prepared on a Receipts and Payments basis - no provision is made for items that do not fall within the year. There are no significant items that were outstanding at 31st December 2020 nor 2019

Note

- 1 CallFlow Charges are made to Callflow for the Licence Agreement relating to equipment on the Church Tower. The agreement has been terminated by Callflow in 2021
- 2 Income Tax recovered Income Tax is recovered on a monthly basis, through the Diocese.
- 3 Restricted Donations & Legacies These were mainly specific donations to be paid onto third party charities - see Note 6 below
- 4 Unrestricted Donations & Legacies Two donations were received during the year; none of these contained any restrictions on use
- 5 Income from CBF Deposits and Investment Funds Income represents deposit account interest and dividend income received during the year, It is allocated between the funds on the basis of the balances at 1st January

6	Local, UK and Overseas Mission Giving	The list of charities supported during the year is as follows:	<u>2020</u>	<u>2019</u>
			900	610
		Lisell Mukola Community School - Rose's Project	-	2,500
		Kent Search & Rescue (May We Say Thank You Project)	500	900
		Christians Against Poverty	500	900
		Fegans	500	900
		Goudhurst Scouts	500	900
		Lend With Care	500	900
		Maidstone Samaritans	500	900
		ReadyCall	500	900
		TearFund	500	900
		TearFund - Toilet Twinning	-	252
		Blackthorn Trust (including Lent Lunches collections)	-	342
		South American Mission - Student support	-	4,020
		Bibles for GK Primary School & Preschool leavers	451	489
		Eli Nelson - Donation for Nepal trip (funded by specific donation)	1,000	
		Other	<u>21</u>	<u>30</u>
		Total Payments	<u>5,872</u>	<u>14,543</u>

In addition, £350 was paid to Kent Kindness for specific projects related to local refugees (see the Mustard Seed Project Fund)

- 7 Covid Costs This includes the provision of hand sanitiser and a hand sanitiser station in the church
- 8 Repairs and Maintenance A number of items raised in the recent Quinquennial inspection were carried out during the year, including the following:
- | | |
|-----------------|--------------|
| Architects Fees | 3,525 |
| Other | <u>885</u> |
| | <u>4,410</u> |
- In addition, £1,481 was incurred on window repairs, following vandalism - the insurance proceeds were received in 2019
- 9 Enhancements Updates to sound and video system (including on-line service provision) 5,767

- 10 Discretionary Support During the year £30 was paid to support specific needs within the Parish. These payments are made by the Vicar, and authorised through a small support team.
- 11 Sri Lanka Fund The Sri Lanka Link charity was closed in 2016. The balance of funds was transferred to St Mary's to be used for future funding of students from the college to the UK and for fieldwork training. No support payments were made in the period after the transfer of funds occurred
- 12 Mustard Seed Project Fund Donations from the Kings Singers concert in 2015, together with other donations are held in 'The Mustard Seed Fund' - this is used to fund and support projects to local asylum seeking teenagers and young people. Applications to the Fund are required to meet pre-set criteria and are assessed by a small team from the church. During 2020 £350 was paid out to support buying Christmas presents for a large cohort of new refugee teenagers.
- 13 Weald Family Hub Fund The Weald Family Hub (WFH) was set up in 2018 to provide support for young people and their families who are struggling with issues of mental health across the Wealden villages, working with the Fegans charitable organisation. St Mary's employs the coordinator on a 2 days per week basis and acts as a centre for support in partnership with other churches in the Deanery and local Primary schools. There are a number of regular donors to the Fund, together with donations from local fund raising events and charitable trusts. There has been an amazing ongoing response to the WFH and continued counselling successes, despite the impact of Corona virus shutdowns within the schools. St Mary's has committed to funding this for three years
- 14 CCLA Investment Account The market value of the CBF Investment Fund was as follows:
- | | 31-Dec
<u>2020</u> | 31-Dec
<u>2019</u> |
|-----------------------|-----------------------|-----------------------|
| Number of shares held | 119.32 | 115.86 |
| Value per share | 2,012.35 | 1,916.91 |
| Market Value | £2,401.14 | £2,220.93 |
- 15 Physical Assets The PCC is responsible for certain physical assets in St Mary's Church both fixed and movable which are not detailed in the financial statements, but are covered by insurance
- 16 Quinquennial Report The regular inspection was carried out in November 2017 and the report issued in January 2018. A number of urgent actions have already been attended to. The first stage of work on the tower stonework commenced in late 2020 and is due to be paid in early 2021. The Friends of St Mary's (FOSM) have paid £15,000 to assist the works - this is held in the Projects Fund at 31st December 2020. Further expenditure will continue to be met by a combination of General Account and donations from FOSM over the next couple of years

Independent Examiner's Report to the PCC of St Mary's Goudhurst

This report on the financial statements of the PCC for the year ended 31st December 2020, which are set out on pages 1 to 12

Respective responsibilities of the PCC and the Independent Examiner

The members of the PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed

It is my responsibility to:

- a. Examine the accounts under section 145 of the 2011 Act
- b. Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145 (5)(b) of the 2011 Act
- c. State whether particular matters have come to my attention

Basis of this 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 PCC and a comparison of the accounts presented with those records, It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

- a. which give me reasonable cause to believe that in any material respect the requirements
 - i) to keep accounting records in accordance with s.130 of the 2011 Act; and
 - ii) to prepare accounts which accord with these accounting records have not been met; or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed:



Dated: 29 March 2021

Mr J A Tapper FCA
Chartered Accountant
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Mill Lane
Sissinghurst
Kent TN17 2HX