

St Mary's Parochial Church Council, Goudhurst

Accounts for the 12 Months Ended 31st December 2021

St Mary's Church PCC Goudhurst
Accounts for the 12 Months Ended 31st December 2021

Index	Page
General Fund	1
Community Cupboard	2
Beacon Fund	3
Weald Family Hub	4
Projects Fund	5
Church Room Fund	6
Local Community Fund	7
Sri Lanka Fund	8
Mustard Seed Fund	9
Summary and Balance Sheet	10
Notes to the Accounts	11 & 12
Examiners Report	13

		2021	2020
GENERAL FUND Receipts and Payments Account	<u>Notes</u>		
RECEIPTS			
Incoming Resources From Donors			
Planned Giving		94,848	91,631
Collections and other giving		3,926	3,875
Call Flow - Masts on St Mary's Tower	1	3,596	2,044
Income Tax recovered	2	<u>18,469</u>	<u>20,282</u>
		120,840	117,832
Other Voluntary Income			
Restricted Donations & Legacies	3	1,200	3,710
Unrestricted Donations & Legacies	4	<u>10,160</u>	<u>2,500</u>
		11,360	6,210
Income From Investments			
Income from CBF Deposits and Investment Funds	5	<u>251</u>	<u>315</u>
		251	315
Income from Operating Activities			
Sales of Parish Magazine		2,049	2,649
Magazine Advertisement Fees		4,066	4,278
Café Toddlers - donations / tea money etc.		208	-
Fees from Weddings and Funerals etc.		5,944	3,619
Connect Clothing		439	932
Fund Raising		<u>-</u>	<u>772</u>
		12,706	12,250
TOTAL RECEIPTS		<u>145,156</u>	<u>136,606</u>
PAYMENTS			
Grants & Donations			
Contribution to Weald Family Hub		6,000	6,000
Local, UK and Overseas Mission Giving	6	<u>6,037</u>	<u>5,872</u>
		12,037	11,872
Activities relating to the Work of the Church			
Diocesan and Deanery Parish Share		73,301	72,918
Organ, Organist and Choir		1,549	3,120
Service Consumables		994	949
Weddings & Funerals (including Diocesan share)		4,193	2,566
Clergy Expenses		(31)	2,268
Alpha, Small Groups etc		309	2,306
Sunday Clubs and Childrens/Youth work		547	2,053
Magazine Printing		<u>3,338</u>	<u>2,134</u>
		84,200	88,315
Church Running and Fabric Expenses			
Heating & Utilities		4,393	5,287
Insurance		8,192	7,703
Church Cleaning & Supplies		4,420	4,662
Covid related costs	7	-	466
Repairs and Maintenance	8	3,104	1,802
QI Works to Tower and Stonework (including FOSM support of £49,257)	9	59,670	4,089
Enhancements	10	<u>2,717</u>	<u>5,767</u>
		82,496	29,776
Church Management and Administration			
Church Office, Printing Stationery, Telephone etc.		24,242	24,208
IT and Social Media costs		<u>1,685</u>	<u>642</u>
		25,927	24,850
Costs of Operating Voluntary Income			
Fund Raising Events		<u>-</u>	<u>-</u>
		-	-
TOTAL PAYMENTS		<u>204,660</u>	<u>154,814</u>
(SHORTFALL) OF RECEIPTS OVER PAYMENTS		<u>(59,504)</u>	<u>(18,208)</u>
General Fund Balance at 1st January		<u>54,892</u>	<u>73,099</u>
General Fund Balance at 31st December		<u>(4,612)</u>	<u>54,892</u>

	<u>2021</u>	<u>2020</u>
COMMUNITY CUPBOARD	<u>Notes</u>	
RECEIPTS		
Donations received	6,549	8,586
Transfer from Local Community Fund	2,019	-
TOTAL RECEIPTS	<u>8,568</u>	<u>8,586</u>
PAYMENTS		
Cost of produce purchased	7,617	5,229
Purchase of storage cupboards	1,118	-
Support payments to Community	<u>1,633</u>	<u>-</u>
TOTAL PAYMENTS	<u>10,368</u>	<u>5,229</u>
(SHORTFALL) / EXCESS OF RECEIPTS OVER PAYMENTS	(1,801)	3,357
Community Cupboard Fund Balance at 1st January	<u>3,357</u>	<u>-</u>
Community Cupboard Fund Balance at 31st December	<u>1,556</u>	<u>3,357</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 into 2021. A loyal group of helpers collect, purchase and deliver food on a weekly basis, together with some additional support for a number of these clients.

St Mary's Church PCC Goudhurst
 Accounts for the 12 Months Ended 31st December 2021

	<u>2021</u>	<u>2020</u>
BEACON FUND (Restricted Fund)	<u>Notes</u>	
RECEIPTS		
Lay Family Worker Donations	13,952	3,079
Blend Donations received	<u>-</u>	<u>135</u>
	13,952	3,214
TOTAL RECEIPTS	<u>13,952</u>	<u>3,214</u>
PAYMENTS		
Lay Minister Costs (including expenses)	5,606	16,665
Less: Job Retention Scheme receipts	-	(4,116)
Other Costs	<u>95</u>	<u>-</u>
	5,701	12,549
TOTAL PAYMENTS	<u>5,701</u>	<u>12,549</u>
EXCESS / (SHORTFALL) OF RECEIPTS OVER PAYMENTS	8,251	(9,335)
Beacon Fund Balance at 1st January	<u>20,063</u>	<u>29,397</u>
Beacon Fund Balance at 31st December	<u>28,313</u>	<u>20,063</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.

In 2019 further contributions were invited to fund an additional Lay Family Worker. This fund will now be used to support the Youth and Childrens Pastor role which has started at the beginning of 2022.

St Mary's Church PCC Goudhurst
Accounts for the 12 Months Ended 31st December 2021

	<u>2021</u>	<u>2020</u>
WEALD FAMILY HUB	<u>Notes</u>	
RECEIPTS		
Donations received	40,954	17,584
St Mary's Goudhurst Contribution	<u>6,000</u>	<u>6,000</u>
	46,954	23,584
TOTAL RECEIPTS	<u>46,954</u>	<u>23,584</u>
PAYMENTS		
Fegans Costs	39,588	31,060
Coordinator Salary and Expenses	10,658	10,557
Less: Job Retention Scheme receipts	-	(2,646)
Counselling & Mentoring Course Costs	-	116
Other Expenses	<u>-</u>	<u>3</u>
	50,245	39,091
TOTAL PAYMENTS	<u>50,245</u>	<u>39,091</u>
(SHORTFALL) OF RECEIPTS OVER PAYMENTS	(3,291)	(15,506)
Weald Family Hub Fund Balance at 1st January	<u>31,970</u>	<u>47,476</u>
Weald Family Hub Fund Balance at 31st December	<u>28,679</u>	<u>31,970</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

PROJECTS FUND	Notes	2021	2020
RECEIPTS			
Christians Against Poverty Donations received		4,600	-
Church Wall Insurance Claim		-	30,000
Donation for Interns		13,000	-
FOSM Contribution to Tower Works		-	15,000
TOTAL RECEIPTS		17,600	45,000
PAYMENTS			
Released to General Account		15,000	-
Costs re Wall Repairs Project		2,364	-
Paid to Christians Against Poverty (CAP)		2,500	-
TOTAL PAYMENTS		19,864	-
(SHORTFALL) / EXCESS OF RECEIPTS OVER PAYMENTS		(2,264)	45,000
Projects Fund Balance at 1st January		47,508	2,508
Projects Fund Balance at 31st December		45,244	47,508

In 2019 donations were made at the service led by the Archbishop of Canterbury amounting to £2,508 for Christians Against Poverty. Dialogue commenced with CAP regarding the possibility of using the donation to go toward funding a local CAP Debt Manager where currently there is no local provision. CAP were in favour of this and further donations towards the cost of running this were received in 2021. The original £2,500 was paid to CAP which they are holding for a local scheme if we are able to recruit a volunteer.

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. Architect costs were paid in 2021 in respect of this project.

In 2020 a donation of £15,000 was received from the Friends of St Mary's as part of the Tower repair works - this was carried forward against invoices paid in early 2021.

Balance of funds at 31st December			
Wall Repairs Project		27,636	30,000
FOSM Contribution to Tower Works		-	15,000
Donation re Interns (not Restricted)		13,000	-
CAP Balance		4,608	2,508
		45,244	47,508

St Mary's Church PCC Goudhurst
Accounts for the 12 Months Ended 31st December 2021

		<u>2021</u>	<u>2020</u>
CHURCH ROOM FUND (Designated Fund)	<u>Notes</u>		
RECEIPTS			
Contributions to the use of Church Room		7,895	6,512
Income from Investments			
Income from CBF Deposits and Investment Funds	5	13	85
TOTAL RECEIPTS		<u>7,908</u>	<u>6,597</u>
PAYMENTS			
Repairs and Maintenance		3,595	1,254
Insurance		867	858
Utilities		1,347	598
Cleaning		<u>328</u>	<u>1,058</u>
TOTAL PAYMENTS		<u>6,137</u>	<u>3,768</u>
EXCESS OF RECEIPTS OVER PAYMENTS		1,771	2,830
Church Room Fund Balance at 1st January		<u>40,077</u>	<u>37,248</u>
Church Room Fund Balance at 31st December		<u>41,848</u>	<u>40,077</u>

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

St Mary's Church PCC Goudhurst
 Accounts for the 12 Months Ended 31st December 2021

	<u>2021</u>	<u>2020</u>
LOCAL COMMUNITY FUND (Designated Fund)		
RECEIPTS		
Restricted Donations	-	96
TOTAL RECEIPTS	<u>-</u>	<u>96</u>
PAYMENTS		
Discretionary Support	-	30
Transfer to Community Cupboard Fund	2,019	-
TOTAL PAYMENTS	<u>2,019</u>	<u>30</u>
(SHORTFALL) / EXCESS OF RECEIPTS OVER PAYMENTS	(2,019)	66
Local Community Fund Balance at 1st January	<u>2,019</u>	<u>1,953</u>
Local Community Fund Balance at 31st December	<u>-</u>	<u>2,019</u>

This fund has been amalgamated with the Community Cupboard Fund in 2021

		<u>2021</u>	<u>2020</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

In 2022 we are re-energising contacts with the college to ensure that these funds are best used to support students and will pay this money over as appropriate

		<u>2021</u>	<u>2020</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
Other Costs		<u>-</u>	<u>-</u>
		-	350
TOTAL PAYMENTS		<u>-</u>	<u>350</u>
(SHORTFALL) OF RECEIPTS OVER PAYMENTS		-	(350)
Mustard Seed Fund Balance at 1st January		<u>2,437</u>	<u>2,787</u>
Mustard Seed Fund Balance at 31st December		<u>2,437</u>	<u>2,437</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.

In 2022 we have paid the balance of this fund to the DEC appeal in support of the situation with refugees fleeing from Ukraine. The DEC work through a number of major charities.

St Mary's Church PCC Goudhurst
Accounts for the 12 Months Ended 31st December 2021

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
SUMMARY OF RECEIPTS OVER PAYMENTS			
General Fund		(59,504)	(18,208)
Community Cupboard		(1,801)	3,357
Beacon Fund		8,251	(9,335)
Weald Family Hub	13	(3,291)	(15,506)
Projects Fund		(2,264)	45,000
Church Room Fund		1,771	2,830
Local Community Fund		(2,019)	66
Mustard Seed Project Fund	12	-	(350)
		<u>(58,856)</u>	<u>7,854</u>
BALANCE SHEET - SUMMARY OF BALANCES			
General Fund		(4,612)	54,892
Church Room Fund (Designated)		41,848	40,077
Local Community Fund (Designated)		-	2,019
Projects Fund (Designated)		45,244	47,508
Community Cupboard (Restricted)		1,556	3,357
Beacon Fund (Restricted)		28,313	20,063
Weald Family Hub (Restricted)	13	28,679	31,970
Sri Lanka Fund (Restricted)	11	7,933	7,933
Mustard Seed Project Fund (Restricted)	12	2,437	2,437
		<u>151,399</u>	<u>210,255</u>
REPRESENTED BY:			
Bank Balances - NatWest		28,352	131,118
Bank Balances - CAF Bank		51,684	8,039
Bank Balances - CAF Bank Deposit Account		10,242	10,081
CCLA Deposit Account		59,679	59,648
CCLA Investment Account - cost	14	1,442	1,370
		<u>151,399</u>	<u>210,255</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 2021 nor 2020

Note

1	CallFlow	Charges are made to Callflow for the Licence Agreement relating to equipment on the Church Tower. The agreement was 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	Three donations of over £1,000 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>2021</u>	<u>2020</u>
		Lisell Mukola Community School - Rose's Project	1,200	900
		Christians Against Poverty	600	500
		Fegans	600	500
		Goudhurst Scouts	600	500
		Lend With Care	600	500
		Maidstone Samaritans	600	500
		ReadyCall	-	500
		TearFund	600	500
		TearFund - Harvest Offerings	443	-
		Christian Aid	290	-
		Bibles for GK Primary School & Preschool leavers	499	451
		Eli Nelson - Donation for Nepal trip (funded by specific donation)	-	1,000
		Other	5	21
		Total Payments	<u>6,037</u>	<u>5,872</u>
7	Covid Costs	In 2020 this included the provision of a hand sanitiser station in the church. Ongoing costs are included in Church Cleaning & Supplies		
8	Repairs and Maintenance	Heating System Repairs & Servicing	699	-
		Bat assessment in Tower	334	-
		Piano & Organ Tuning	712	321
		Other	1,359	1,481
			<u>3,104</u>	<u>1,802</u>
9	Quinquennial Report	The regular inspection was carried out in November 2017 and the report issued in January 2018. The majority of the works have now been completed		
		Traditional Stone - Tower and other stone work	125,312	-
		Architects Fees	4,583	3,525
		Other Costs	1,248	564
		Less: VAT reclaims under Government Scheme	(22,216)	-
		Less: Support from the Friends of St Marys	(49,257)	-
			<u>59,670</u>	<u>4,089</u>
10	Enhancements	Updates to sound and video system (including on-line service provision)	-	5,767
		CCTV installation	1,131	-
		Upgrade to WiFi	1,079	-
		Card Payments system	507	-
			<u>122,057</u>	<u>13,945</u>

- 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 2021 there were no support payments made
- 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>2021</u> | 31-Dec
<u>2020</u> |
|-----------------------|-----------------------|-----------------------|
| Number of shares held | 122.59 | 119.32 |
| Value per share | 2,338.67 | 2,012.35 |
| Market Value | £2,870.82 | £2,401.14 |
- 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

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 2021, 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: 1st April 2022

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