

St Mary's Parochial Church Council, Goudhurst

Accounts for the 12 Months Ended 31st December 2022

St Mary's Church PCC Goudhurst  
Accounts for the 12 Months Ended 31st December 2022

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

		2022	2021
GENERAL FUND Receipts and Payments Account	<u>Notes</u>		
<b>RECEIPTS</b>			
Incoming Resources From Donors			
Planned Giving		101,338	94,848
Collections and other giving		10,264	3,456
Call Flow - Masts on St Mary's Tower	1	-	3,596
Card Machine - General Donations		329	216
Card Machine - Building Donations		527	254
Income Tax recovered	2	<u>26,737</u>	<u>18,469</u>
		139,194	120,840
Other Voluntary Income			
Restricted Donations & Legacies	3	1,747	1,200
Unrestricted Donations & Legacies	4	<u>17,039</u>	<u>10,160</u>
		18,785	11,360
Income From Investments			
Income from CBF Deposits and Investment Funds	5	<u>954</u>	<u>251</u>
		954	251
Income from Operating Activities			
Sales of Parish Magazine		1,890	2,049
Magazine Advertisement Fees		3,871	4,066
Café Toddlers - donations / tea money etc.		493	208
Fees from Weddings and Funerals etc.		8,524	5,944
Connect Clothing		625	439
Connect Other		36	-
Fund Raising		<u>6,964</u>	<u>-</u>
		22,404	12,706
<b>TOTAL RECEIPTS</b>		<b><u>181,338</u></b>	<b><u>145,156</u></b>
<b>PAYMENTS</b>			
Grants & Donations			
Contribution to Weald Family Hub		6,000	6,000
Local, UK and Overseas Mission Giving	6	<u>8,816</u>	<u>6,037</u>
		14,816	12,037
Activities relating to the Work of the Church			
Diocesan and Deanery Parish Share		74,875	73,301
Organ, Organist and Choir		1,954	1,549
Service Consumables		2,527	994
Weddings & Funerals (including Diocesan share)		5,776	4,193
Clergy Expenses		1,064	(31)
Alpha, Small Groups etc		1,125	309
Sunday Clubs and Childrens/Youth work		957	547
Magazine Printing		<u>3,338</u>	<u>3,338</u>
		91,617	84,200
Church Running and Fabric Expenses			
Heating & Utilities		4,123	4,393
Insurance		8,530	8,192
Church Cleaning & Supplies		6,187	4,420
Repairs and Maintenance	8	2,971	3,104
QI Works to Tower and Stonework	9	3,213	59,670
Enhancements	10	<u>1,013</u>	<u>2,717</u>
		26,037	82,496
Church Management and Administration			
Church Office, Printing Stationery, Telephone etc.		23,870	24,242
IT and Social Media costs		<u>1,087</u>	<u>1,685</u>
		24,956	25,927
Costs of Operating Voluntary Income			
Fund Raising Events		<u>336</u>	<u>-</u>
		336	-
<b>TOTAL PAYMENTS</b>		<b><u>157,763</u></b>	<b><u>204,660</u></b>
<b>EXCESS / (SHORTFALL) OF RECEIPTS OVER PAYMENTS</b>		<b><u>23,575</u></b>	<b><u>(59,504)</u></b>
General Fund Balance at 1st January		<u>(4,612)</u>	<u>54,892</u>
<b>General Fund Balance at 31st December</b>		<b><u>18,963</u></b>	<b><u>(4,612)</u></b>

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<b>COMMUNITY CUPBOARD</b>			
<b>RECEIPTS</b>			
Donations received		9,342	6,549
Transfer from Local Community Fund		-	2,019
<b>TOTAL RECEIPTS</b>		<b><u>9,342</u></b>	<b><u>8,568</u></b>
<b>PAYMENTS</b>			
Cost of produce purchased		6,275	7,617
Purchase of storage cupboards		-	1,118
Support payments to Community		<u>40</u>	<u>1,633</u>
<b>TOTAL PAYMENTS</b>		<b><u>6,315</u></b>	<b><u>10,368</u></b>
<b>EXCESS / (SHORTFALL) OF RECEIPTS OVER PAYMENTS</b>		<b>3,027</b>	<b>(1,801)</b>
Community Cupboard Fund Balance at 1st January		<u>1,556</u>	<u>3,357</u>
<b>Community Cupboard Fund Balance at 31st December</b>		<b><u>4,584</u></b>	<b><u>1,556</u></b>

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

This fund continues to support a number of local families with provision of basic food and household items. A loyal group of helpers collect, purchase and deliver on a weekly basis, together with some additional support for a number of these clients.

St Mary's Church PCC Goudhurst  
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	<u>2022</u>	<u>2021</u>
BEACON FUND (Restricted Fund)	<u>Notes</u>	
RECEIPTS		
Lay Family Worker Donations	12,952	13,952
	<u>12,952</u>	<u>13,952</u>
TOTAL RECEIPTS	<u><b>12,952</b></u>	<u><b>13,952</b></u>
PAYMENTS		
Lay Minister Costs (including expenses)	14,973	5,606
Other Costs	-	95
	<u>14,973</u>	<u>5,701</u>
TOTAL PAYMENTS	<u><b>14,973</b></u>	<u><b>5,701</b></u>
<b>(SHORTFALL) / EXCESS OF RECEIPTS OVER PAYMENTS</b>	<b>(2,021)</b>	<b>8,251</b>
Beacon Fund Balance at 1st January	<u>28,313</u>	<u>20,063</u>
<b>Beacon Fund Balance at 31st December</b>	<u><b>26,292</b></u>	<u><b>28,313</b></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.

We employed Kat Ogden as Youth and Childrens Pastor in 2022 before she started Ordinand training. We are considering how best to fulfill this role in 2023

	<u>2022</u>	<u>2021</u>
WEALD FAMILY HUB	<u>Notes</u>	
RECEIPTS		
Donations received	62,985	40,954
Fund Raising - 50% St Mary's Charity Ball	4,235	-
St Mary's Goudhurst Contribution	<u>6,000</u>	<u>6,000</u>
	73,220	46,954
TOTAL RECEIPTS	<u><b>73,220</b></u>	<u><b>46,954</b></u>
PAYMENTS		
Fegans Costs	24,963	39,588
Coordinator Salary and Expenses	10,646	10,658
Other Expenses	<u>24</u>	<u>-</u>
	35,634	50,245
TOTAL PAYMENTS	<u><b>35,634</b></u>	<u><b>50,245</b></u>
<b>EXCESS / (SHORTFALL) OF RECEIPTS OVER PAYMENTS</b>	<b>37,586</b>	<b>(3,291)</b>
Weald Family Hub Fund Balance at 1st January	<u>28,679</u>	<u>31,970</u>
<b>Weald Family Hub Fund Balance at 31st December</b>	<u><b>66,265</b></u>	<u><b>28,679</b></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

	2022	2021
PROJECTS FUND		
	<u>Notes</u>	
RECEIPTS		
Christians Against Poverty Donations received	-	4,600
Church Wall Insurance Claim	-	-
Donation for Interns	-	13,000
FOSM Contribution to Tower Works	-	-
Community Care Fund - donations received	30,000	
	<u>30,000</u>	<u>17,600</u>
TOTAL RECEIPTS		
	<u>30,000</u>	<u>17,600</u>
PAYMENTS		
FOSM Contribution to Tower Works held from prior year	-	15,000
Released to Canterbury for Ordinand training	8,000	-
Costs re Wall Repairs Project	656	2,364
Paid to Christians Against Poverty (CAP)	4,608	2,500
	<u>13,264</u>	<u>19,864</u>
TOTAL PAYMENTS		
	<u>13,264</u>	<u>19,864</u>
<b>EXCESS / (SHORTFALL) OF RECEIPTS OVER PAYMENTS</b>	<b>16,736</b>	<b>(2,264)</b>
Projects Fund Balance at 1st January	45,244	47,508
<b>Projects Fund Balance at 31st December</b>	<b><u>61,980</u></b>	<b><u>45,244</u></b>

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. In 2022 all funds were paid to CAP for their existing facilities, as we were unable to meet the criteria for a local team. We are continuing to work with CAP with their Life Skills programme starting in 2023

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 have been paid in both 2022 and 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.

In 2022 we received two significant donations totalling £60,000 for use within the local community. Working with the donors, we agreed to use half of this for Weald Family Hub support and the remaining £30,000 to set up a Care Fund for the local community, providing crisis and emergency support. This has been launched in early 2023

Balance of funds at 31st December	2022	2,021
Wall Repairs Project	26,980	27,636
Community Care Fund	30,000	
FOSM Contribution to Tower Works	-	-
One-Off Donation (not Restricted)	5,000	13,000
CAP Balance	-	4,608
	<u>61,980</u>	<u>45,244</u>





		<u>2022</u>	<u>2021</u>
SRI LANKA FUND (Restricted Fund)	<u>Notes</u>		
<b>RECEIPTS</b>			
GK Church donations		<u>-</u>	<u>-</u>
		-	-
		<u>-</u>	<u>-</u>
<b>TOTAL RECEIPTS</b>		<u>-</u>	<u>-</u>
<b>PAYMENTS</b>			
Payments out	11	<u>7,933</u>	<u>-</u>
		7,933	-
<b>TOTAL PAYMENTS</b>		<u>7,933</u>	<u>-</u>
<b>SHORTFALL OF RECEIPTS OVER PAYMENTS</b>		<b>(7,933)</b>	-
Sri Lanka Fund Balance at 1st January		<u>7,933</u>	<u>7,933</u>
<b>Sri Lanka Fund Balance at 31st December</b>		<u>-</u>	<u>7,933</u>

The Sri Lanka Fund was 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

It was repaid in full to the College in 2023

		<u>2022</u>	<u>2021</u>
MUSTARD SEED PROJECT FUND (Restricted Fund)	<u>Notes</u>		
<b>RECEIPTS</b>			
Donations received		<u>-</u>	<u>-</u>
		-	-
		<u>-</u>	<u>-</u>
<b>TOTAL RECEIPTS</b>		<u>-</u>	<u>-</u>
<b>PAYMENTS</b>			
Paid to the DEC for their work with Ukraine refugees	12	2,437	-
Other Costs		<u>-</u>	<u>-</u>
		2,437	-
<b>TOTAL PAYMENTS</b>		<u>2,437</u>	<u>-</u>
<b>(SHORTFALL) OF RECEIPTS OVER PAYMENTS</b>		<b>(2,437)</b>	-
Mustard Seed Fund Balance at 1st January		<u>2,437</u>	<u>2,437</u>
<b>Mustard Seed Fund Balance at 31st December</b>		<u>-</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 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.

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<b>SUMMARY OF RECEIPTS OVER PAYMENTS</b>			
General Fund		23,575	(59,504)
Community Cupboard		3,027	(1,801)
Beacon Fund		(2,021)	8,251
Weald Family Hub	13	37,586	(3,291)
Projects Fund		16,736	(2,264)
Church Room Fund		(3,642)	1,771
Local Community Fund		-	(2,019)
Mustard Seed Project Fund	12	(2,437)	-
		<u>64,890</u>	<u>(58,856)</u>
<b>BALANCE SHEET - SUMMARY OF BALANCES</b>			
General Fund		18,963	(4,612)
Church Room Fund (Designated)		38,206	41,848
Projects Fund (Designated)		61,980	45,244
Community Cupboard (Restricted)		4,584	1,556
Beacon Fund (Restricted)		26,292	28,313
Weald Family Hub (Restricted)	13	66,265	28,679
Sri Lanka Fund (Restricted)	11	-	7,933
Mustard Seed Project Fund (Restricted)	12	-	2,437
		<u>216,289</u>	<u>151,399</u>
<b>REPRESENTED BY:</b>			
Bank Balances - NatWest		50,721	28,352
Bank Balances - CAF Bank		93,292	51,684
Bank Balances - CAF Bank Deposit Account		10,294	10,242
CCLA Deposit Account		60,464	59,679
CCLA Investment Account - cost	14	1,518	1,442
		<u>216,289</u>	<u>151,399</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 2022 nor 2021

Note

1	CallFlow	Charges were 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. This will change in 2023 when the Diocese transfer the scheme to a third party together with direct claims made to HMRC		
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>2022</u>	<u>2021</u>
		Lisell Mukola Community School - Rose's Project	1,200	1,200
		Porchlight	1,200	-
		Goudhurst Scouts	1,200	600
		Lend With Care	1,200	600
		Maidstone Samaritans	1,200	600
		TearFund	1,200	600
		Bibles for GK Primary School & Preschool leavers	516	499
		Lunch Club - Hire of Parish Hall	895	-
		TearFund - Harvest Offerings	-	443
		Christian Aid	-	290
		Christians Against Poverty	-	600
		Fegans	-	600
		Other	5	5
		Total Payments	<u>8,616</u>	<u>6,037</u>
8	Repairs and Maintenance	Heating System Repairs & Servicing	557	699
		Electrical Maintenance and Repairs	775	-
		Fire Safety Maintenance	546	-
		Roof Repairs	300	-
		Bat assessment in Tower	-	334
		Piano & Organ Tuning	-	712
		Other	793	1,359
			<u>2,971</u>	<u>3,104</u>
9	Quinquennial Report	The regular inspection was carried out in November 2017 and the report issued in January 2018. The retention on the tower stone works were paid in early 2022		
		Traditional Stone - Tower and other stone work	3,213	125,312
		Architects Fees	-	4,583
		Other Costs	-	1,248
		Less: VAT reclaims under Government Scheme	-	(22,216)
		Less: Support from the Friends of St Marys	-	(49,257)
			<u>3,213</u>	<u>59,670</u>
10	Enhancements	Updates to sound and video system (including on-line service provision)	-	-
		CCTV installation	90	1,131
		TV Monitors	923	-
		Upgrade to WiFi	-	1,079
		Card Payments system	-	507
			<u>1,013</u>	<u>122,057</u>

A payment of £5,592 was also made during the year to forward purchase glass for the restoration of the window above the Cuplepper Tomb. This was reimbursed by the Friends of St Mary's as they will be funding the works. This was made to fix the cost of the glass which was expected to increase significantly.

- 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. Contact was re-established in 2022 and the funds were paid in full to the College.
- 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. The fund was closed in 2022 when the remaining balance was paid to the DEC Disasters Emergency Committee.
- 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.  
St Mary's has committed to continue financial support for this project
- 14 CCLA Investment Account        The market value of the CBF Investment Fund was as follows:
- |                         | 31-Dec<br><u>2022</u> | 31-Dec<br><u>2021</u> |
|-------------------------|-----------------------|-----------------------|
| Number of shares held   | 126.12                | 122.59                |
| Value per share (pence) | 2,106.60              | 2,338.76              |
| Market Value            | £2,656.84             | £2,867.09             |
- 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 2022, which are set out on pages 1 to 11

**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 April 2023

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