

St Mary's Parochial Church Council, Goudhurst

Accounts for the Year Ended 31st December 2019



	Notes	2019	2018
GENERAL FUND Receipts and Payments Account			
RECEIPTS			
Incoming Resources From Donors			
Planned Giving		101,379	99,980
Collections and other giving		10,106	10,396
Call Flow - Masts on St Mary's Tower	1	2,014	2,014
Income Tax recovered	2	27,085	14,435
		140,583	126,825
Other Voluntary Income			
Restricted Donations & Legacies	3	12,638	3,731
Unrestricted Donations & Legacies	4	6,500	2,000
		19,138	5,731
Income From Investments			
Income from CBF Deposits and Investment Funds	5	364	273
		364	273
Income from Operating Activities			
Sales of Parish Magazine		3,281	2,115
Magazine Advertisement Fees		3,696	3,695
Café Toddlers - donations / tea money etc.		204	445
Fees from Weddings and Funerals etc.		8,380	13,302
Connect Clothing		1,044	1,112
Other Connect Projects		348	745
Church AwayDay balance		-	1,057
Fund Raising		2,004	5,272
		18,957	27,743
TOTAL RECEIPTS		179,042	160,572
PAYMENTS			
Grants & Donations			
Contribution to Weald Family Hub		6,000	6,000
Local, UK and Overseas Mission Giving	6	14,543	15,568
		20,543	21,568
Activities relating to the Work of the Church			
Diocesan and Deanery Parish Share		71,206	69,274
Organ, Organist and Choir		5,812	2,685
Service Consumables		2,925	2,321
Weddings & Funerals (including Diocesan share)		4,579	7,909
Clergy Expenses		713	844
Alpha, Small Groups etc		4,020	2,536
Sunday Clubs and Childrens/Youth work		3,014	4,279
Magazine Printing		4,682	4,682
		96,951	94,531
Church Running and Fabric Expenses			
Heating & Utilities		6,640	6,842
Insurance		7,667	7,385
Church Maintenance and Cleaning		1,031	597
Repairs and Maintenance	7	13,870	16,314
Enhancements	8	3,873	4,830
		33,082	35,967
Church Management and Administration			
Church Office, Printing Stationery, Telephone etc.		21,715	19,549
GK Church Branding		3,000	-
		24,715	19,549
Costs of Operating Voluntary Income			
Fund Raising Events		30	116
		30	116
TOTAL PAYMENTS		175,320	171,731
EXCESS / (SHORTFALL) OF RECEIPTS OVER PAYMENTS		3,722	(11,158)
General Fund Balance at 1st January		69,377	80,535
General Fund Balance at 31st December		73,099	69,377

	<u>2019</u>	<u>2018</u>
BEACON FUND (Restricted Fund)	<u>Notes</u>	
RECEIPTS		
Lay Family Worker Donations	7,735	-
Blend - Grant from Canterbury Diocese	1,665	-
Blend Donations received	<u>163</u>	<u>1,318</u>
	9,563	1,318
TOTAL RECEIPTS	<u>9,563</u>	<u>1,318</u>
PAYMENTS		
Lay Minister Costs (including expenses)	26,358	27,020
Support Costs - temporary staff	800	-
Other Costs	<u>383</u>	<u>60</u>
	27,541	27,080
TOTAL PAYMENTS	<u>27,541</u>	<u>27,080</u>
(SHORTFALL) OF RECEIPTS OVER PAYMENTS	(17,977)	(25,762)
Beacon Fund Balance at 1st January	<u>47,375</u>	<u>73,137</u>
Beacon Fund Balance at 31st December	<u>29,397</u>	<u>47,375</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.

WEALD FAMILY HUB	<u>Notes</u>	<u>2019</u>	<u>2018</u>
RECEIPTS			
Donations received		41,148	28,759
St Mary's Goudhurst Contribution		6,000	6,000
Contributions from other Churches		900	300
Contributions from local Schools		<u>2,430</u>	<u>-</u>
		50,478	35,059
TOTAL RECEIPTS		<u>50,478</u>	<u>35,059</u>
PAYMENTS			
Fegans Costs		12,720	10,600
Coordinator Salary and Expenses		9,126	3,304
Counselling & Mentoring Course Costs		1,668	-
Other Expenses		<u>288</u>	<u>354</u>
		23,802	14,259
TOTAL PAYMENTS		<u>23,802</u>	<u>14,259</u>
EXCESS OF RECEIPTS OVER PAYMENTS		26,676	20,800
Weald Family Hub Fund Balance at 1st January		<u>20,800</u>	<u>-</u>
Weald Family Hub Fund Balance at 31st December		<u>47,476</u>	<u>20,800</u>

The Weald Family Hub was set up in 2018 to provide funding for Mental Health support in local schools, working through the Fegans charitable organisation. St Mary's employees 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	<u>Notes</u>	<u>2019</u>	<u>2018</u>
RECEIPTS			
Audio System Donations received		750	1,000
Christians Against Poverty Donations received		2,508	-
TOTAL RECEIPTS		<u>3,258</u>	<u>1,000</u>
PAYMENTS			
Released to General Account		<u>1,750</u>	<u>-</u>
		1,750	-
TOTAL PAYMENTS		<u>1,750</u>	<u>-</u>
EXCESS OF RECEIPTS OVER PAYMENTS		1,508	1,000
Projects Fund Balance at 1st January		<u>1,000</u>	<u>-</u>
Projects Fund Balance at 31st December		<u>2,508</u>	<u>1,000</u>

Donations were received to help fund the Audio Visual and have been used in 2019 to be offset against the expenditure.

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. It is intended that these donations will be paid in 2020 to CAP for their national-based work

	2019	2018
CHURCH AWAYDAY FUND	<u>Notes</u>	
RECEIPTS		
Donations received	-	441
Ticket Sales	-	-
Recovery of deposit from 2016	-	-
	-	441
TOTAL RECEIPTS	-	441
PAYMENTS		
Venue Hire	-	2,040
Speaker & Activity Costs	-	1,000
Other Expenses	-	373
Balance transferred to General Fund	-	1,057
	-	4,470
TOTAL PAYMENTS	-	4,470
(SHORTFALL) OF RECEIPTS OVER PAYMENTS	-	(4,029)
Church AwayDayFund Balance at 1st January	-	4,029
Church AwayDay Fund Balance at 31st December	-	-

The Church AwayDay Fund was held to account for the Church Away Day in January 2018, the costs and income being transacted in both 2017 and 2018

	<u>Notes</u>	<u>2019</u>	<u>2018</u>
CHURCH ROOM FUND (Designated Fund)			
RECEIPTS			
Contributions to the use of Church Room		9,303	10,678
Income from Investments			
Income from CBF Deposits and Investment Funds	5	143	78
TOTAL RECEIPTS		<u>9,445</u>	<u>10,756</u>
PAYMENTS			
Repairs and Maintenance	9	2,413	4,173
Insurance		746	738
Utilities		1,055	1,107
Cleaning		<u>1,020</u>	<u>1,144</u>
		5,234	7,162
TOTAL PAYMENTS		<u>5,234</u>	<u>7,162</u>
EXCESS OF RECEIPTS OVER PAYMENTS		4,211	3,595
Church Room Fund Balance at 1st January		<u>33,037</u>	<u>29,442</u>
Church Room Fund Balance at 31st December		<u>37,248</u>	<u>33,037</u>

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

St Mary's Church PCC Goudhurst
 Financial Statements for the Year Ended 31st December 2019

		<u>2019</u>	<u>2018</u>
LOCAL COMMUNITY FUND (Designated Fund)	<u>Notes</u>		
RECEIPTS			
Restricted Donations		4,496	1,257
TOTAL RECEIPTS		<u>4,496</u>	<u>1,257</u>
PAYMENTS			
Discretionary Support	10	201	1,161
Danny Funeral Costs		4,400	-
TOTAL PAYMENTS		<u>4,601</u>	<u>1,161</u>
(SHORTFALL) / EXCESS OF RECEIPTS OVER PAYMENTS		(105)	96
Local Community Fund Balance at 1st January		<u>2,058</u>	<u>1,962</u>
Local Community Fund Balance at 31st December		<u>1,953</u>	<u>2,058</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>2019</u>	<u>2018</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	12	<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>2019</u>	<u>2018</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	13	500	500
Other Costs		<u>-</u>	<u>-</u>
		500	500
TOTAL PAYMENTS		<u>500</u>	<u>500</u>
(SHORTFALL) OF RECEIPTS OVER PAYMENTS		(500)	(500)
Mustard Seed Fund Balance at 1st January		<u>3,287</u>	<u>3,787</u>
Mustard Seed Fund Balance at 31st December		<u>2,787</u>	<u>3,287</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>2019</u>	<u>2018</u>
SUMMARY OF RECEIPTS OVER PAYMENTS			
General Fund		3,722	(11,158)
Beacon Fund		(17,977)	(25,762)
Weald Family Hub	14	26,676	20,800
Projects Fund		1,508	1,000
2018 Church AwayDay	11	-	(4,029)
Church Room Fund		4,211	3,595
Local Community Fund		(105)	96
Sri Lanka Fund	12	-	-
Mustard Seed Project Fund	13	(500)	(500)
		<u>17,535</u>	<u>(15,959)</u>
SUMMARY OF BALANCES			
General Fund		73,099	69,377
Projects Fund		2,508	1,000
Church AwayDay Fund		-	-
Beacon Fund (Restricted)		29,397	47,375
Weald Family Hub (Restricted)		47,476	20,800
Church Room Fund (Designated)		37,248	33,037
Local Community Fund (Designated)		1,953	2,058
Sri Lanka Fund (Restricted)		7,933	7,933
Mustard Seed Project Fund (Restricted)		2,787	3,287
		<u>202,401</u>	<u>184,866</u>
REPRESENTED BY:			
Bank Balances - NatWest		109,324	46,940
Bank Balances - CAF Bank		22,379	67,734
Bank Balances - CAF Bank Deposit Account		10,000	10,000
CCLA Deposit Account		59,395	58,952
CCLA Investment Account - cost	15	1,303	1,240
		<u>202,401</u>	<u>184,866</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 2018 nor 2017.

Note

- 1 CallFlow Charges are made to Callflow for the Licence Agreement relating to equipment on the Church Tower.
- 2 Income Tax recovered Income Tax is recovered on a monthly basis, through the Diocese. It is allocated against the relevant source of income. Due to system changes, 2019 includes the catch-up of delayed payments from 2018, as identified in last year's accounts and financial report
- 3 Restricted Donations & Legacies These were mainly specific donations and offset by payments made to 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>2019</u>	<u>2018</u>
		Lisell Mukola Community School - Rose's Project	610	3,225
		Kent Search & Rescue (May We Say Thank You Project)	2,500	-
		Kent Air Ambulance	-	950
		Christians Against Poverty	900	950
		Church Mission Society	-	950
		Clear International	-	950
		Fegans	900	950
		Goudhurst Scouts	900	950
		Lend With Care	900	950
		Maidstone Samaritans	900	950
		ReadyCall	900	950
		Shelter Box	-	950
		The Living Well	-	950
		TearFund	900	-
		TearFund - Toilet Twinning	252	-
		Blackthorn Trust (including Lent Lunches collections)	342	182
		Christian Aid	-	385
		Lend With Care - In Memory	-	937
		South American Mission - Student support	4,020	289
		Other donations - in Memory	-	59
		Bibles for GK Primary School & Preschool leavers	489	36
		Other	30	5
		Total Payments	<u>14,543</u>	<u>15,568</u>

In addition, £500 was paid to Kent Kindness for specific projects related to local refugees (see the Mustard Seed Project Fund)

- 7 Repairs and Maintenance A number of items raised in the recent Quinquennial inspection were carried out during the year, including the following:
- | | |
|--|----------------|
| Electrical Repairs | 1,426 |
| Architects Fees | 6,400 |
| Window Repairs | 4,460 |
| Less: fully funded by the Friends of St Mary's | <u>(4,460)</u> |
| | <u>7,826</u> |
- 8 Enhancements
- | | |
|---|----------------|
| Replacement Notice Boards and entrance tables | 435 |
| Architects drawings for church office development | 1,188 |
| Updates to sound system | 4,000 |
| Less: Donations received | <u>(1,750)</u> |
| | <u>3,873</u> |
- 9 Church Room Repairs Various maintenance projects were carried out during the year, including drain unblocking of £1,380, window repairs £345 and Fencing £266

- 10 Discretionary Support During the year £201 was paid to support specific needs within the Parish. These payments are made by the Vicar, and authorised through a small support team. All these costs were met by specific donations . In addition specific donations were received to fund the funeral of Danny, a local teenager, amounting to £4,400
- 11 2018 Church AwayDay Fund The Church AwayDay Fund was held to account for the Church Away Day in January 2018.. The balance of income was transferred back to the General Account in 2018.
- 12 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
- 13 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 2019 £500 was paid out to support a project to buy reference books to further help guide refugees through the immigration and UK legal process.
- 14 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 response to the WFH throughout 2018 and 2019 and continued counselling successes. St Mary's has committed to funding this for three years
- 15 CCLA Investment Account The market value of the CBF Investment Fund was as follows:
- | | 31-Dec
2019 | 31-Dec
2018 |
|-----------------------|----------------|----------------|
| Number of shares held | 115.86 | 112.37 |
| Value per share | 1,916.91 | 1,614.85 |
| Market Value | £2,220.93 | £1,814.61 |
- 16 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
- 17 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 and progress is being made on other high-priority items. It is considered that the costs of works will continue to be met by a combination of General Account and donations from the Friends of St Mary's Church over the next couple of years
- 18 Other Items During the year, donations were received to enable the Vicar and his family to visit Nepal, where their son Eli was working. All of these donations, amounting to £9,900 were paid to the Nelson family for travel, accomodation and living expenses. This income and payments have been excluded from the Church Accounts on the basis that we were only the conduit, rather than being part of the church finances

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 2018, 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: 27th March 2020

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