

Independent Examiner's Report to the Trustees of The Parochial Church Council of St Mary's, Eastham

I report to the trustees, the Parochial Church Council (PCC) of St Mary's, Eastham, on the accounts for the year ended 31 December 2020, as set out on pages 2 to 4.

Responsibilities and basis of report

As the charity trustees of the Trust, the PCC are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian Dodd
26/3/21

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The Parochial Church Council of St Mary's, Eastham

Financial Statements for the Year Ended 31 December 2020

Receipts and Payments Accounts

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Receipts						
<i>Regular Giving</i>	5a	83017.25	—	—	83017.25	92756.19
<i>Other Voluntary Receipts</i>	5b	6347.85	105.00	1136.25	7589.10	48252.48
<i>Activities for generating funds:</i>	5c	2297.20	7086.72	—	9383.92	10588.44
<i>Receipts from Church Activities</i>	5d	12480.25	—	—	12480.25	10282.24
<i>Interest</i>		148.47	67.28	—	215.75	318.88
<i>Other Receipts</i>	5e	469.80	5636.40	—	6106.20	968.50
Total Receipts		104760.82	12895.40	1136.25	118792.47	163166.73
Payments						
<i>Mission Giving and Donations</i>		1137.56	—	—	1137.56	2387.64
<i>Parish Share</i>		67699.32	—	—	67699.32	66034.92
<i>Church Activities</i>	4, 5f	47115.37	6562.08	4272.06	57949.51	149057.76
Total Payments		115952.25	6562.08	4272.06	126786.39	217480.32
Excess of Receipts over Payments		(11191.43)	6333.32	(3135.81)	(7993.92)	(54313.59)
Transfers between funds	3	12000.00	(12000.00)		—	
		808.57	(5666.68)	(3135.81)	(7993.92)	(54313.59)
Bank current and deposit accounts 1 Jan		1820.26	83011.15	3135.81	87631.22	141944.81
Bank current and deposit accounts 31 Dec		2628.83	77344.47	0.00	79973.30	87631.22

Statement of Assets and Liabilities

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<i>Cash Funds</i>						
General Current Account		2628.83	—	—	2628.83	1820.26
Building Account		—	6729.27	—	6729.27	8475.67
Business Reserve Account		—	70615.20	—	70615.20	80547.92
		2628.83	77344.47	—	79973.30	141944.81
<i>Other Monetary Assets</i>						
Income tax recoverable		9600.00	—	—	9600.00	12000.00
VAT recoverable		—	—	—	—	5636.40
		9600.00	—	—	9600.00	17636.40
<i>Assets retained for Church use</i>	2	169950.00	—	—	169950.00	169950.00
<i>Liabilities</i>						
Assigned fees, April to December		4989.00	—	—	4989.00	1012.00
		4989.00	—	—	4989.00	1012.00

Notes

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.
2. A fixed asset retained for church use is the freehold house at 107 Eastham Rake, last valued in 2012 at £169950.
3. The movements in designated and restricted funds during the year were:

	Bal. B/fwd	Receipts	Payments	Transfer	Bal. C/fwd
Restricted					
Church Centre repair fund	3135.81	1136.25	4272.06	—	—
Designated					
Church fabric fund	83011.15	12895.40	6562.08	12000.00	77344.47

4. Projects undertaken during the year, and financed from Designated/Restricted funds, include:

	Cost £
Church Centre roof repair	7513.08

5. Further Analysis of Receipts and Payments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Receipts					
<i>a) Regular Giving</i>					
Planned Giving (Standing Orders)	56328.00	—	—	56328.00	57086.00
Planned Giving (Envelopes)	7621.20	—	—	7621.20	10463.94
Collections (Offertory Plate)	2612.93	—	—	2612.93	7572.77
Income tax recovered (Gift Aid)	16455.12	—	—	16455.12	17633.48
	83017.25	—	—	83017.25	92756.19
<i>b) Other Voluntary Receipts</i>					
Baptisms	88.44	—	—	88.44	1169.94
Donations	6091.03	105.00	1136.25	7332.28	47082.54
Legacies	168.38	—	—	168.38	—
	6347.85	105.00	1136.25	7589.10	48252.48
<i>c) Activities for generating funds:</i>					
Parish Events	206.70	—	—	206.70	1526.55
Rent - Church Lodge	—	7086.72	—	7086.72	7068.89
Lettings - St Peter's	470.50	—	—	470.50	978.00
Lettings - Church Centre	1620.00	—	—	1620.00	1015.00
	2297.20	7086.72	—	9383.92	10588.44
<i>d) Receipts from Church Activities</i>					
Fees - weddings	1845.00	—	—	1845.00	2225.00
Fees - funerals	7632.00	—	—	7632.00	5530.00
Parish magazine	3003.25	—	—	3003.25	2527.24
	12480.25	—	—	12480.25	10282.24
<i>Interest</i>	148.47	67.28	—	215.75	318.88
<i>e) Other Receipts</i>					
Miscellaneous	469.80	—	—	469.80	968.50
Insurance claims	—	—	—	—	—
Listed Places of Worship Grant Scheme	—	5636.40	—	5636.40	—
	469.80	5636.40	—	6106.20	968.50
Total Receipts	104760.82	12895.40	1136.25	118792.47	163166.73
Payments					
<i>Mission Giving and Donations</i>	1137.56	—	—	1137.56	2387.64
<i>Parish Share</i>	67699.32	—	—	67699.32	66034.92
<i>f) Church Activities</i>					
Church Running Expenses					
Utilities	5957.87	—	—	5957.87	5105.81
Young People's Activities	148.00	—	—	148.00	1010.20
Other (incl. insurance)	9403.88	—	—	9403.88	9613.29
Church Maintenance & Projects					
General	1641.13	1713.60	—	3354.73	5806.46
Pipe organ restoration	—	—	—	—	86623.80
Clergy Expenses	4124.68	—	—	4124.68	4590.06
Cost of Services	4072.13	—	—	4072.13	10327.89
Church Centre	5663.66	4241.02	4272.06	14176.74	3668.20
St Peter's	2483.58	64.30	—	2547.88	2371.35
Vicarage	3831.46	—	—	3831.46	3650.96
Church Lodge	773.50	543.16	—	1316.66	3368.42
Parish Events	—	—	—	—	—
Parish magazine	1956.95	—	—	1956.95	2376.55
Management & Admin	3864.47	—	—	3864.47	3654.80
Assigned Fees					
Arrears from previous year	1012.00	—	—	1012.00	1006.00
Current Year	2022.00	—	—	2022.00	5192.00
Other	160.06	—	—	160.06	691.97