

**St. Martin's, Eynsford  
Parochial Church Council**

**Accounts for the year ending 31 December 2020  
and Independent Examiners Report**

**Independent Examiner's Report to the PCC of St Martins, Eynsford**

2020

This report on the financial statements of the PCC for the year ended 31 December 2019, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 and section 43 of the Charities Act 1993('the Act').

**Respective responsibilities of the PCC and the examiner**

As the members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirement of Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

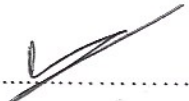
**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the *Church Guidance*, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulations
 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed  Date 5-3-2021

Mr David Carey  
Evenden Oast House  
Wrotham Road  
Meopham  
DA13 0JE

# St Martin's Church, Eynsford

Financial Statements as at 31 December 2020

## GENERAL FUND RECEIPTS AND PAYMENTS ACCOUNT

	Month Ended 31/12/2020 £	Year Ended 31/12/2019 £
<b>RECEIPTS</b>		
<b>Voluntary Receipts</b>		
Planned giving - Gift Aided	24,682.00	21,657.00
Planned Giving - Not Gift Aided	80.00	530.00
Gift Aid - Income Tax refund	8,010.93	7,476.52
Plate - Sunday collection	1,366.72	5,502.66
Plate - Baptism, Wedding, Funeral	0.00	60.00
Sundry donation - Wall box	286.05	1,015.59
SubTotal	<u>34,425.70</u>	<u>36,241.77</u>
<b>Other Voluntary Receipts</b>		
Donation - Gift Aided	3,600.00	0.00
Donation for Re-ordering - Non Gift Aided	0.00	0.00
Wall box envelopes and Other Donations - Gift Aided	0.00	0.00
Other Donations - Non Gift Aided	846.80	1,582.34
Donations for Churchyard	4,430.00	5,932.80
Donations for Rose Garden	0.00	0.00
Donations for Flowers	0.00	0.00
Legacies	0.00	0.00
Grants -One off	0.00	0.00
Grants -Recurring	0.00	0.00
Grant - Re-ordering Project	0.00	0.00
SubTotal	<u>8,876.80</u>	<u>7,515.14</u>
<b>Activities for Generating Funds</b>		
Easyfundraising	17.64	29.44
Sale of literature	16.56	337.71
Fund Raising/Social Functions	2,095.00	4,810.80
SubTotal	<u>2,129.20</u>	<u>5,177.95</u>
<b>Investment Income</b>		
Interest - Bank account	0.00	0.00
Interest - Diocese accounts	86.79	81.73
SubTotal	<u>86.79</u>	<u>81.73</u>
<b>Church Activities</b>		
PCC Fees	3,974.00	7,544.00
Church Letting fees	500.00	1,158.00
Olive Seal Hall Letting Fees	1,124.00	2,768.50
SubTotal	<u>5,598.00</u>	<u>11,470.50</u>
<b>Other Receipts</b>		
Bell Ringers Fees - W. F.	20.00	600.00
Choir Fees - W.F.	0.00	420.00
Organist Fees -W.F.	260.00	1,260.00
Rector Travel exp. - W.F.	33.75	75.51
Vergers Fees - W.F.	105.00	525.00
Insurance claims	0.00	0.00
Other Parish income	5.75	200.00
Refund LPWS	0.00	0.00
SubTotal	<u>424.50</u>	<u>3,080.51</u>
<b>TOTAL RECEIPTS (before charity collections)</b>	<b><u>51,540.99</u></b>	<b><u>63,567.60</u></b>
Plate - Sunday collection for Charity	289.80	941.58
Funeral collection for Charity	0.00	228.79
	<u>289.80</u>	<u>1,170.37</u>
<b>TOTAL RECEIPTS</b>	<b><u>51,830.79</u></b>	<b><u>64,737.97</u></b>

	<b>Month Ended</b> <b>31/12/2020</b>	<b>Year Ended</b> <b>31/12/2019</b>	
	<b>£</b>	<b>£</b>	
<b><u>PAYMENTS</u></b>			
<b>Costs of Generating Funds</b>			
	Fund Raising activities	0.00	240.00
	Olive Seal Hall	903.03	1,151.86
	SubTotal	<u>903.03</u>	<u>1,391.86</u>
<b>Charitable Activities:</b>			
<b>Charitable giving</b>			
	Mission Giving	4,660.55	5,467.26
	SubTotal	<u>4,660.55</u>	<u>5,467.26</u>
<b>Ministry</b>			
	United Benefice Expenses / Diocese Offer	29,289.00	30,540.00
	SubTotal	<u>29,289.00</u>	<u>30,540.00</u>
<b>Church Activities and Running expenses</b>			
	Benefice Administrator's Salary	6,317.70	6,331.00
	Organists	760.00	2,140.00
	Churchyard maintenance	2,000.00	2,903.00
	Rose Garden maintenance	0.00	0.00
	Insurance	3,480.49	1,947.04
	Music, Choir, Organ expenses	0.00	0.00
	Flowers	0.00	0.00
	Fees for Weddings, Funerals	420.00	2,762.40
	Sundries	107.00	1,781.16
	Utilities	7,291.08	3,922.92
	Routine/Fabric Maintenance	0.00	0.00
	Quinquennial Repairs	0.00	0.00
	Professional Fees	0.00	0.00
	New Equipment	0.00	0.00
	Redevelopment Plan	0.00	0.00
	SubTotal	<u>20,376.27</u>	<u>21,787.52</u>
<b>Church Management and Administration:</b>			
	Loan Repayment	0.00	0.00
	Misc . Running expenses	1,650.58	2,076.54
	SubTotal	<u>1,650.58</u>	<u>2,076.54</u>
	<b>TOTAL PAYMENTS (before spec charity collections)</b>	<b><u>56,879.43</u></b>	<b><u>61,263.18</u></b>
	St. Martins charity collection	289.80	503.05
	Funeral collection for charity	455.53	223.79
		<u>745.33</u>	<u>726.84</u>
	<b>TOTAL PAYMENTS</b>	<b><u>57,624.76</u></b>	<b><u>61,990.02</u></b>
	<b>EXCESS OF RECEIPTS OVER PAYMENTS</b>	<b><u>-5,793.97</u></b>	<b><u>2,747.95</u></b>
			-5,793.97
	<b>2020</b>	<b>2019</b>	
	<b>Cash, current and deposit accounts at 1 January</b>	42,593.82	39,845.87
	Receipts	51,830.79	64,737.97
	Payments	<u>57,624.76</u>	<u>61,990.02</u>
	Excess of Receipts over Payments	<u>-5,793.97</u>	<u>2,747.95</u>
	<b>Cash, current and deposit accounts at 31 May</b>	36,799.86	42,593.82

**STATEMENT OF ASSETS AND LIABILITIES**

<b><u>CASH FUNDS</u></b>	<b>Year Ended</b>	<b>Year Ended</b>	<b>Year Ended</b>	<b>Year Ended</b>
	<b>31/12/2020</b>	<b>31/12/2019</b>	<b>31/12/2020</b>	<b>31/12/2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>CO-OP Current account</b>			<b>CO-OP Current account represented by</b>	
Balance Brought Forward	23,534.58	20,572.09		
plus uncleared cheques/receipt prev yr	66.64	501.15		
Cleared receipts	51,744.00	64,601.24	Unrestricted Funds	9,378.24
Cleared payments	59,007.85	62,073.26	Mission Account	6,890.67
uncleared receipts	0.00	0.00	Rose Garden Fund	68.46
uncleared payments	0.00	66.64		
<b>Balance Carried Forward</b>	<b><u>16,337.37</u></b>	<b><u>23,534.58</u></b>		
			<b><u>16,337.37</u></b>	<b><u>23,534.58</u></b>
 <b>Cash account</b>				
Balance Brought Forward	110.36	110.36		
Receipts	0	0		
Payments	0.00	0.00		
<b>Balance Carried Forward</b>	<b><u>110.36</u></b>	<b><u>110.36</u></b>		
 <b>Diocese Savings (Repair) Fund</b>				
Balance Brought Forward	15,548.69	15,502.18		
Receipts	2,901.33	46.51		
Payments	0.00	0.00		
<b>Balance Carried Forward</b>	<b><u>18,450.02</u></b>	<b><u>15,548.69</u></b>		
 <b>Diocese Loan Fund</b>				
Balance Brought Forward	8,825.77	8,790.55	General Fund	36,799.86
Receipts	35.46	35.22	Mission Account	6,890.67
Payments	0.00	0.00	Rose Garden Fund	68.46
<b>Balance Carried Forward</b>	<b><u>8,861.23</u></b>	<b><u>8,825.77</u></b>	Diff	68.46
 <b>Total Cash Funds</b>	<b><u>43,758.98</u></b>	<b><u>48,019.40</u></b>		
			<b><u>43,758.98</u></b>	<b><u>48,019.40</u></b>
Gift Aid Tax Claim (pending at y/e)	6,250.00	6,250.00		
<b><u>LIABILITIES</u></b>				
<b>Re-ordering Loan</b>				
Outstanding Balance Brought Forward	0.00	0.00		
Repayments	0.00	0.00		
<b>Outstanding Balance Carried Forward</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>		
 <b>BALANCE AT YEAR END</b>	<b><u>43,758.98</u></b>	<b><u>48,019.40</u></b>		

## **INFORMATION ONLY - Mission Giving and Rose Garden**

The total of Payments made to Charities from the list below are shown in the General Account  
These charities are those supported by St Martins in recent years and may be amended  
by the PCC each year.

### **Mission Giving - Charities Supported**

	<b>Year Ended</b>
	<b>31/12/2020</b>
	<b>£</b>
Balance B/f	5357.12
Aviation Mission Fellowship	0.00
Childrens Society	0.00
Christian Aid	0.00
Care for the Family	500.00
Christian Solidarity Worldwide	0.00
Diocese of Rochester	0.00
Embrace the Middle East	500.00
Friends of Kent Churches	10.00
Friends of Rochester Cathedral	10.00
Home for Good	500.00
Open Doors	500.00
Royal British Legion	0.00
Royal School of Church Music	107.00
Sevenoaks Christian Counselling	500.00
Sevenoaks Area Youth Trust	500.00
Tear Fund	0.00
The Refugee Council	0.00
NSPCC	0.00
Total donated this year	-3127.00
<b>Transfer Mission Giving allocation 2020</b>	<b>4660.55</b>
<b>Total</b>	<b><u><u>6890.67</u></u></b>

### **Rose Garden Fund**

Funds shown here are accounted for in the General Account

	<b>Year Ended</b>	<b>Year Ended</b>
	<b>31/12/2020</b>	<b>31/12/2019</b>
	<b>£</b>	<b>£</b>
Balance Brought Forward	68.46	79.45
Receipts	0.00	0.00
Payments	0.00	10.99
<b>Balance Carried Forward</b>	<b><u><u>68.46</u></u></b>	<b><u><u>68.46</u></u></b>