

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

Unaudited Financial Statements for the Year Ended 31 December 2021

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23/03/22 10:44

Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

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for the year ended 31 December 2021**

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**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Report of the Trustees
for the year ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1134149

Principal address

Church Street
Epsom
Surrey
KT17 4PX

Trustees

Revd Canon N Parish
Mrs A Aronson (resigned 23.5.21)
Dr J F Flower
Mrs L I Blackwell (resigned 24.6.21)
D Eggett
Miss J Mitchell
R Deavin
H Bluett
Ms M Topley
M Holloway-Neville
P Keith
Mrs S Jeffery
Mrs H Williams
Mrs M Angus
Revd D Candlin (resigned 30.9.21)
M Gilbert (appointed 23.5.21)
L Impey (appointed 23.5.21)
S Lutton (appointed 23.5.21)

Independent Examiner

Hazel Day
ICAEW
Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Bankers

Natwest Bank Plc. 115 High Street, Epsom, Surrey, KT19 8DX
CCLA, Senator House, 85 Queen Victoria Street, London, EC4V 4ET

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Report of the Trustees
for the year ended 31 December 2021**

Approved by order of the board of trustees on and signed on its behalf by:

.....
Revd Canon N Parish - Trustee

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23/03/22 10:44

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of
St Martins, Epsom**

Independent examiner's report to the trustees of The Parochial Church Council of St Martins, Epsom

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of St Martins, Epsom (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Hazel Day
ICAEW
Tudor John Limited
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date:

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Statement of Financial Activities
for the year ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		135,851	1,102	136,953	152,487
Charitable activities					
Income from Charitable and ancillary activity		96,640	-	96,640	74,709
Investment income	2	20,696	5,398	26,094	26,329
Other income		26,347	-	26,347	30,598
		<hr/>	<hr/>	<hr/>	<hr/>
Total		279,534	6,500	286,034	284,123
 EXPENDITURE ON					
Charitable activities					
Missions Giving		9,885	-	9,885	9,373
Activities directly relating to the work of the church		210,669	123	210,792	208,989
Church Management and administration		74,703	-	74,703	74,695
		<hr/>	<hr/>	<hr/>	<hr/>
Total		295,257	123	295,380	293,057
Net gains on investments		110,582	29,068	139,650	104,321
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME		94,859	35,445	130,304	95,387
 RECONCILIATION OF FUNDS					
Total funds brought forward		1,553,699	306,877	1,860,576	1,765,189
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>1,648,558</u>	<u>342,322</u>	<u>1,990,880</u>	<u>1,860,576</u>

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Balance Sheet
31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	648,070	-	648,070	651,052
Investments	7	828,778	224,650	1,053,428	913,779
		1,476,848	224,650	1,701,498	1,564,831
CURRENT ASSETS					
Stocks	8	637	-	637	742
Debtors	9	10,030	-	10,030	15,991
Cash at bank and in hand		238,508	117,671	356,179	344,984
		249,175	117,671	366,846	361,717
CREDITORS					
Amounts falling due within one year	10	(77,465)	1	(77,464)	(65,972)
		(77,465)	1	(77,464)	(65,972)
NET CURRENT ASSETS					
		171,710	117,672	289,382	295,745
TOTAL ASSETS LESS CURRENT LIABILITIES					
		1,648,558	342,322	1,990,880	1,860,576
NET ASSETS					
		1,648,558	342,322	1,990,880	1,860,576
FUNDS					
Unrestricted funds	11			1,648,558	1,553,699
Restricted funds				342,322	306,877
TOTAL FUNDS					
				1,990,880	1,860,576

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Eggett - Trustee

.....
A Aronson - Trustee

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements
for the year ended 31 December 2021**

1. ACCOUNTING POLICIES

STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with SORP (FRS 102) and the financial standards applicable in the UK and republic of Ireland.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

INCOME

INCOME RECOGNITION

All income is recognised in the Statement of Financial Activities once the Church has a contractual or other right to the funds, it is probable that the income will be received and the amount can be measured reliably. Income with conditions attached to its receipts is recognised when the church has fulfilled those conditions.

INCOMING RESOURCES

Collection and planned giving under gift aid are recognised when received. Income tax recoverable on Gift Aid is recognised when it is claimable. Grants legacies are accounted for as soon as the PCC is notified of its agreed legal entitlement. Parochial fees from weddings and funerals are accounted for net of associated payments to the organist, vergers and others.

DEFERRED INCOME

Income received which is contractually or otherwise not expendable until a future period is deferred. Voluntary income received by way of donations and gifts is included in full when received.

EXPENDITURE

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

RESOURCES USED

Missionary giving and donations by the PCC are accounted for when paid over, or when awarded, if that award creates a binding obligation of the PCC. The Parish share, payable to the Diocese, is accounted for when due.

GOVERNANCE COSTS

These are costs associated with the governance arrangements of the church which relate to the general running of the church as opposed to those costs associated with fundraising or charitable activity and are costs associated with constitutional and statutory requirements such as Examiner's Fees.

TANGIBLE FIXED ASSETS

CONSECRATED PROPERTY AND MOVEABLE CHURCH FURNISHINGS

Consecrated and beneficed property of any kind is excluded from the accounts by S.96 (2) (c) of the Charities Act 1993. No value is placed on movable church furnishings held by the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure on consecrated buildings and moveable church furnishings is written off as incurred.

PROPERTY AT VALUATION

This consists of the clergy house in Worple Road which was valued informally in 2008 at £375,000, in consultation with a local estate agent.

PROPERTY AT COST

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

Income is received from Church House which is used as a Community Hall and Parish Office and is a functional property used by the Parish. The cost of these Premises is unknown and it is held at nil cost. The Cost of Improvements is shown in the Balance Sheet and depreciated over the estimated economic life of those improvements. The estimated life is 25 years.

OTHER PROPERTIES

A further property is St John's Church Road, this has no cost in the Balance Sheet as it was a consecrated property. Rental income is received and is shown in the Statement of Financial Activities.

The cost of Valuation is in excess of any benefit which might arise from such a Valuation.

EQUIPMENT

Office Equipment is stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computers being part of a Network	- 50% on cost per annum
Other office equipment	- 33% on cost per annum
Piano and musical equipment	- Piano 4% p.a. however some equipment at 10%, 20% and 25% rates.
Sound and AV equipment	- 10% on cost per annum
Lighting equipment	- 4% on cost per annum

Other items of equipment and furniture are only capitalised where the purchase price exceeds £1,000. All Software is written off in the year of acquisition.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The Church does not trade or undertake non-charitable activities and has been granted tax exempted by HMRC.

FUND ACCOUNTING

UNRESTRICTED FUNDS

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for the general purposes of the PCC.

DESIGNATED FUNDS

These are General funds which the PCC has decided to earmark for a specific purpose, it can decide to amend these designations at any time.

RESTRICTED FUNDS

Restricted funds are to be used for specified purposes as laid down by the Donor. Direct and support expenditure which meets these criteria is identified to the fund together with a fair allocation of other costs.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

1. ACCOUNTING POLICIES - continued

VOLUNTEERS CONTRIBUTION

No financial benefit has been reflected in these financial statements in respect of the time and effort, freely given by many members of St Martin's and St Stephen's Churches, involved in the running and administration of church activities.

CURRENT ASSETS

DEBTORS AND PREPAYMENTS

Amounts owing to the PCC at 31st December in respect of fees, rents, tax refund or other income are shown as debtors.

CASH RESOURCES

Short term deposits consist of cash held with the Central Board Finance of the Church of England which is repayable on demand.

CASH AT BANK

This includes monies held at CCLA Bank in Deposit Account repayable on demand which receives interest at the current day to day rates.

2. INVESTMENT INCOME

	2021	2020
	£	£
Other fixed asset invest - FII	25,960	25,180
Deposit account interest	134	1,149
	<u>26,094</u>	<u>26,329</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

4. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	63,242	65,430
Social security costs	399	1,155
Other pension costs	1,136	1,183
	64,777	67,768
	64,777	67,768

The average monthly number of employees during the year was as follows:

	2021	2020
	4	4
	4	4
	4	4

No employees received emoluments in excess of £60,000.

The above includes payments for the Verger and for Secretarial support.
The honorariums for the Choirmaster and Organist are included under costs for Choir and Music.
The salary for the Children and Families worker is included under the costs for Children and Families.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	121,017	31,470	152,487
Charitable activities			
Income from Charitable and ancillary activity	74,709	-	74,709
Investment income	20,817	5,512	26,329
Other income	30,598	-	30,598
	247,141	36,982	284,123
Total	247,141	36,982	284,123
EXPENDITURE ON			
Charitable activities			
Missions Giving	9,373	-	9,373
Activities directly relating to the work of the church	207,958	1,031	208,989
Church Management and administration	74,695	-	74,695
	292,026	1,031	293,057
Total	292,026	1,031	293,057
Net gains on investments	82,562	21,759	104,321
NET INCOME	37,677	57,710	95,387

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,516,022	249,167	1,765,189
TOTAL FUNDS CARRIED FORWARD	1,553,699	306,877	1,860,576

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021	463,523	295,231	758,754
Additions	-	18,550	18,550
At 31 December 2021	463,523	313,781	777,304
DEPRECIATION			
At 1 January 2021	44,250	63,452	107,702
Charge for year	3,540	17,992	21,532
At 31 December 2021	47,790	81,444	129,234
NET BOOK VALUE			
At 31 December 2021	415,733	232,337	648,070
At 31 December 2020	419,273	231,779	651,052

Properties at Cost includes the valuation of Worple Road of £375,000 and improvements undertaken to Church House during 2008. The improvements are being written off over their estimated useful life.

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2021	913,779
Revaluations	139,649
	1,053,428
NET BOOK VALUE	
At 31 December 2021	1,053,428
At 31 December 2020	913,779

There were no investment assets outside the UK.

8. STOCKS

	2021	2020
	£	£
Stocks	637	742
	637	742

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	9,200	7,180
Prepayments	830	8,811
	10,030	15,991

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	77,464	65,972
	<u>77,464</u>	<u>65,972</u>

11. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
St Martins General Fund	184,997	(38,121)	-	146,876
St Martins Investment Fund	520,074	94,386	-	614,460
St Martins Property Fund	375,000	-	-	375,000
St Stephens General Fund	33,774	1,722	-	35,496
Provision for Future Repairs and redecoration	79,707	14,443	-	94,150
Designated Legacy fund (Hanley)	350,147	(2,571)	(146,000)	201,576
Designated Legacy fund (Davison)	10,000	-	-	10,000
Upgrade of Church House	-	-	146,000	146,000
Designated Legacy (Syrad)	-	25,000	-	25,000
	<u>1,553,699</u>	<u>94,859</u>	<u>-</u>	<u>1,648,558</u>
Restricted funds				
Legacy Fund	40,069	-	-	40,069
Organ Legacy	162,910	20,645	-	183,555
Fabric Legacy	8,982	-	-	8,982
Bell Renovation Fund	11,720	2,124	-	13,844
Memorial Garden	3,495	1,000	-	4,495
War Memorial	1,598	-	-	1,598
Choir & Organ Legacy	77,333	11,675	-	89,008
Saint Stephens Legacy	770	1	-	771
	<u>306,877</u>	<u>35,445</u>	<u>-</u>	<u>342,322</u>
TOTAL FUNDS	<u>1,860,576</u>	<u>130,304</u>	<u>-</u>	<u>1,990,880</u>

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
St Martins General Fund	234,584	(291,624)	18,919	(38,121)
St Martins Investment Fund	14,904	-	79,482	94,386
St Stephens General Fund	2,784	(1,062)	-	1,722
Provision for Future Repairs and re-decoration	2,262	-	12,181	14,443
Designated Legacy fund (Hanley)	-	(2,571)	-	(2,571)
Designated Legacy (Syrad)	25,000	-	-	25,000
	<u>279,534</u>	<u>(295,257)</u>	<u>110,582</u>	<u>94,859</u>
Restricted funds				
Organ Legacy	3,233	-	17,412	20,645
Bell Renovation Fund	333	-	1,791	2,124
Piano Fund	100	(100)	-	-
Memorial Garden	1,000	-	-	1,000
Choir & Organ Legacy	1,833	(23)	9,865	11,675
Saint Stephens Legacy	1	-	-	1
	<u>6,500</u>	<u>(123)</u>	<u>29,068</u>	<u>35,445</u>
TOTAL FUNDS	<u><u>286,034</u></u>	<u><u>(295,380)</u></u>	<u><u>139,650</u></u>	<u><u>130,304</u></u>

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
St Martins General Fund	203,180	(44,527)	26,344	184,997
St Martins Investment Fund	448,358	71,716	-	520,074
St Martins Property Fund	375,000	-	-	375,000
St Stephens General Fund	30,422	3,352	-	33,774
Provision for Future Repairs and re-decoration	68,716	10,991	-	79,707
Designated Legacy fund (Hanley)	356,781	(3,855)	(2,779)	350,147
Designated Legacy fund (Wiltshire)	23,565	-	(23,565)	-
Designated Legacy fund (Davison)	10,000	-	-	10,000
	<u>1,516,022</u>	<u>37,677</u>	<u>-</u>	<u>1,553,699</u>
Restricted funds				
Legacy Fund	8,416	31,653	-	40,069
Organ Legacy	146,717	16,193	-	162,910
Fabric Legacy	8,946	36	-	8,982
Bell Renovation Fund	10,104	1,616	-	11,720
Memorial Garden	4,132	(637)	-	3,495
War Memorial	1,598	-	-	1,598
Choir & Organ Legacy	68,487	8,846	-	77,333
Saint Stephens Legacy	767	3	-	770
	<u>249,167</u>	<u>57,710</u>	<u>-</u>	<u>306,877</u>
TOTAL FUNDS	<u><u>1,765,189</u></u>	<u><u>95,387</u></u>	<u><u>-</u></u>	<u><u>1,860,576</u></u>

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
St Martins General Fund	227,128	(287,577)	15,922	(44,527)
St Martins Investment Fund	13,932	-	57,784	71,716
St Stephens General Fund	3,946	(594)	-	3,352
Provision for Future Repairs and re-decoration	2,135	-	8,856	10,991
Designated Legacy fund (Hanley)	-	(3,855)	-	(3,855)
	<u>247,141</u>	<u>(292,026)</u>	<u>82,562</u>	<u>37,677</u>
Restricted funds				
Legacy Fund	31,653	-	-	31,653
Organ Legacy	3,146	-	13,047	16,193
Fabric Legacy	36	-	-	36
Bell Renovation Fund	314	-	1,302	1,616
Memorial Garden	1	(638)	-	(637)
Choir & Organ Legacy	1,829	(393)	7,410	8,846
Saint Stephens Legacy	3	-	-	3
	<u>36,982</u>	<u>(1,031)</u>	<u>21,759</u>	<u>57,710</u>
TOTAL FUNDS	<u><u>284,123</u></u>	<u><u>(293,057)</u></u>	<u><u>104,321</u></u>	<u><u>95,387</u></u>

The Property Fund represents the valuation placed on 12 Worple Road (see note 6 Property at valuation)

Usage of the organ legacy is restricted to the repair and upkeep of the organ in St Martins of Tours Church. It may be used for the payment of other expenditure in relation to the organ.

12. CONTINGENT LIABILITIES

There were no contingent liabilities at 31st December 2021.

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

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**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Detailed Statement of Financial Activities
for the year ended 31 December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Giving subject to Gift Aid	84,663	86,834
Tax recoverable	20,256	27,958
Legacies	25,000	31,470
Collections	2,372	1,227
Sundry Donations	4,662	4,998
	136,953	152,487
Investment income		
Other fixed asset invest - FII	25,960	25,180
Deposit account interest	134	1,149
	26,094	26,329
Charitable activities		
PCC Fees	4,056	2,522
Church house and income from Community use	23,665	20,207
St John's Chandler Hall income	51,200	38,400
Magazine and St Martin's cards	426	113
Mobile telephone mast rental	13,750	12,880
Fund Raising Activities	3,543	587
	96,640	74,709
Other income		
Coffee and photocopying	163	176
Grants	26,184	30,422
	26,347	30,598
Total incoming resources	286,034	284,123
EXPENDITURE		
Charitable activities		
Wages	63,239	58,324
Social security	399	1,155
Pensions	1,136	1,183
Telephone	2,615	2,041
Postage and stationery	3,043	3,272
Carried forward	70,432	65,975

This page does not form part of the statutory financial statements

**THE PAROCHIAL CHURCH COUNCIL OF
ST MARTINS, EPSOM**

**Detailed Statement of Financial Activities
for the year ended 31 December 2021**

	2021 £	2020 £
Charitable activities		
Brought forward	70,432	65,975
Church overseas	2,500	4,353
Home mission and other Church Societies	7,295	5,020
Ministry - Parish share	103,988	99,029
Ministry - Clergy expenses	10,604	9,487
Ministry - Sanctuary and Service Costs	1,037	738
Ministry - Choir & Music	5,953	13,087
Parish activities - Training and courses	1,220	1,585
Magazine and card stall costs	428	201
Property costs - Church repairs	12,653	20,129
Property costs - Upkeep of other buildings	19,018	14,006
Light, heat, rates and insurance	23,489	17,042
Depreciation	21,534	21,460
Bank charges	569	652
Equipment maintenance	5,516	11,474
Sundry expenses	451	687
Children and Families	115	363
Covid related expenses	878	3,490
	<hr/>	<hr/>
	287,680	288,778
 Support costs		
Governance costs		
Accountancy and legal fees	4,284	2,816
Book keeping services	3,416	1,463
	<hr/>	<hr/>
	7,700	4,279
	<hr/>	<hr/>
Total resources expended	295,380	293,057
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Net expenditure	<u>(9,346)</u>	<u>(8,934)</u>