



**The Parish Church of
ST MARY THE VIRGIN
Hayes, Kent**

**ANNUAL REPORT
of the
PAROCHIAL CHURCH COUNCIL
2020**

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT FOR 2019

St Mary's Parochial Church Council has the responsibility of co-operating with the Rector, present the Reverend Napoleon John, in promoting within the ecclesiastical parish, the whole mission of the Church, pastoral evangelistic, social and ecumenical. It also has the maintenance responsibilities for the ancient church building and the Old Church Schools, used as the Church Hall, both of which are located in Hayes Street, Hayes.

Members of the PCC are either ex-officio or elected by the annual Parochial Church Meeting in accordance with the Church Representation Rules. PCC Members who have served from **1st January 2019** until this report was approved are:

• Trustees during 2019

EX OFFICIO:-

<i>Incumbent:</i>	The Revd Napoleon John	*	Chairman (January 2013)
<i>Curate:</i>	The Revd Lyn Hallam (SSM)	*	Resigned May 2019
<i>Licensed Lay Minister:</i>	Mrs Becky Willoughby	*	
<i>Churchwardens:</i>	Mrs Sarah Willis	*	Appointed April 2018
	Mr Mark Willoughby	*	Appointed April 2018
<i>Representatives on the</i>	Mrs Mary Whytock	*	(to APCM 2020) (PCC Secretary)
<i>Deanery Synod:</i>	Mrs Yvonne Pickford	*	(to APCM 2020)
	Mr Mark Willoughby	*	(to APCM 2020)

CO-OPTED: Mr Richard Truelove * Honorary Treasurer

ELECTED:	Mrs Mary Ann Cooper	*	(to April 2019)
	Mrs Julie Clark	*	(to April 2019)
	Mrs Dee King	*	(to April 2019)
	Mrs Ann Lawrence	*	(to APCM 2020) Resigned
	Ms Toni Pincott	*	(to APCM 2020) Resigned
	Mrs Shirley Neal	*	(to April 2021)
	Mrs Lucy Carrol	*	(to April 2022) Resigned
	Mrs Eileen Cohen	*	(to April 2022)
	Mrs Carol Crouch	*	(to April 2022)
	Mr Tudor Griffiths	*	(to April 2022)
	Mr David James	*	(to April 2022)
	Ms Francesca Lauri	*	(to April 2022)
	Mrs Barbara Marsden	*	(to April 2022)
	Mrs Cathy Price	*	(to April 2022) Resigned
	Mrs Clare Scriven	*	(to April 2022)
	Mrs Carolyn Tooley	*	(to April 2022)
	Mr Peter Wickert	*	(to April 2022)

Church Administrator: Mrs Brenda Harper Appointed October 2015

Committees

The PCC operates through a number of committees, which meet between the full meetings of the PCC. A Standing Committee exists that is required by law to transact business when necessary between PCC meetings, subject to any directions given by the PCC. The PCC have appointed the Trustees of Old Church of England School to act as managing agents for the OCS building; excluding the letting of the OCS flat and car park spaces. This enables the PCC to obtain all advantages of the OCS being a Registered Charity.

St Mary the Virgin, Hayes, Kent – Rector's Review 2020

The APCM 2020 was supposed to take place on the 22nd of April but that date has come and gone and I am writing for the APCM 2020 in mid-May. We all know that from mid-March everything turned upside down and in spite of our slogan, 'doors are shut but St. Mary's remain open' things are not normal by any standard. How long will this continue is anyone's guess, at the time of writing a very limited permission is granted for the use of the church buildings, but let us not lose heart - good will come to us.

As I begin to write my heart goes to the church families who have been mourning the loss of loved ones. By the end of the APCM year, seven of our church families have been bereaved. At the time of writing further three church members completed their earthly journey and are now with the Lord. We continue to pray for the bereaved.

The year 2019 was supposed to be 'Sabbath Year' for the church. At the APCM I also suggested that once the new PCC had settled into their role they would prayerfully seek the Lord's will for our church and the parish and come up with ideas that will formulate our vision for the year 2020 and beyond. But as the 2020 progressed both ideas didn't fully materialise. I did manage to have a long overdue mini Sabbatical but the Sabbatical I proposed was for the church which did not work out because soon after the APCM circumstances started to change. In May 2019 the Reverend Lyn Hallam, after a faithful ministry to St. Mary's and to the parish resigned her position as the Parish Curate. We thank God for all the good Lyn did for St. Mary and for the wider community. In July 2019 Charlotte Abernethy, our Youth and Families Worker, resigned and moved to a different ministry. I think Charlotte's leaving took many of us by surprise, she had started some great work and the anticipation was she will be with us for some time to see the fruits of her labour and I thank God for all she managed to achieve. However, Reverend Lyn and Charlotte leaving us left a huge gap to fill. So the focus became not the 'Sabbath Year' but how to effectively continue to minister with 50% less staff. I bow my knee to the Father in heaven that by His grace, your prayerful support and the resilience of the remaining Ministry Team we managed to fill most of the gaps, the only activity we had to drop was 'The Lounge' – a Thursday afternoon drop in for Hayes Secondary School children. The rest is really 'business as usual'. We managed to keep the ministry at St Mary's going but also saw some new things have happened too. The church bells ring again after many years! Thanks be to God who brought Graham Long to us. We did welcome few new people into the fellowship. Our initiatives of 'Thy Kingdom Come 2019' were unique in the area. We managed to have church open for the year six classes and their teachers for reflection before their transition into the secondary school. In 2019 we became a church that admits children to the Holy Communion prior to Confirmation. Hayes Community Foodbank together with the school was set up. We managed to install a new sound and video projecting system in the church. I thank God for each one of you for doing your bit to make St. Mary's church a good place of worship for individuals and for families.

If it is business as usual then was Charlotte's appointment a waste or would there be need to have a youth worker or children's worker in the future you may be asking? My answer is far from a waste, the ministry was much expanded with Charlotte's arrival but the present level of staffing can only maintain things for a short time. If we as a church would like St. Mary's to continue to reach out to the wider community effectively, and to see our youth grow in faith then getting a new staff member is essential. Obviously first we need to see what the church and the ministry will look like after the Covid-19 crisis is over.

During the year our PCC members came up with brilliant ideas as to what next for St. Mary's Ministry. A vision building date was in the diary and we were looking forward to a half day with the Venerable Paul Wright, the Archdeacon of Bromley and Bexley on the 9 May, but obviously that had to be postponed. 'Many are the plans in a man's heart, but it is the LORD's purpose that prevails' (Proverbs 19:21). Thank you to the PCC members on your behalf for working hard and for providing some great ideas which will be a guiding light for St. Mary's in the years to come.

On our Safeguarding front all has been well, and by God's grace and please join me to thank God for Clare Scriven, our Safeguarding Officer.

I am writing this report during the lockdown when our Ministry has changed so much. I am deliberately avoiding writing about ministry experience in the lockdown. I think the best time to talk about it would be at the 2021 APCM, which we all hope will take place at a normal time. Until then please continue to pray for the Ministry Team for wisdom, understanding, resilience and desire to continue to serve their Lord and the great community of Hayes.

Stay safe and stay blessed!

Always yours - Napo

Safeguarding

Over the last year we have been working to comply with the items in the Safeguarding Audit which was submitted at the end of April 2019.

The PCC signed a formal statement to adopt the House of Bishops 'Promoting a Safer Church; safeguarding policy statement' on 30th April 2019. The policy is displayed on the Church noticeboard and there is a link on the St Mary's website which can be found under the Safeguarding Section. This is in line with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The Safeguarding Officer has attended the relevant training courses offered over the past 12 months and will continue to attend the ones offered by the Diocese and Thirtyone:Eight (recruitment and DBS)

The PCC has safeguarding as an agenda item for each meeting, so that any issues or concerns can be discussed.

As well as a secure email address and mobile phone. The Safeguarding Officer has a lockable cabinet in the Church Offices for record storage.

Training and DBS checks are under constant review, with records maintained by the Safeguarding Officer.

A safeguarding noticeboard has been set up in the meeting rooms so that relevant posters can be displayed.

The non-critical Safeguarding Officer role has been recently been filled by Shirley Neal and details of this will shortly be made available on the website and noticeboards.

Going forward, the Safeguarding Self Assessment Tool has recently been issued by the Diocese and this will enable St Mary's to ensure compliance with the recommendations.



Clare Scriven
Parish Safeguarding Officer

THE PARISH CHURCH OF ST MARY THE VIRGIN

HAYES, KENT

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

PARISH CHURCH COUNCIL

for the year ended 31st December 2019

Rector:	The Reverend Napoleon John
Churchwardens:	Mrs Sarah Willis Mr Mark Willoughby
Secretary:	Mrs Mary Whytock
Treasurer:	Mr Richard Truelove
Independent Examiner:	David Wheeler, Bournier Bullock

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

Honorary Treasurer's Report for the year ended 31st December 2019

Whilst in 2019 the Church's income remained static, expenditure rose roughly in line with inflation to leave an increased deficit. This deficit however was mostly offset by a number of items, most notably through income from the OCS Flat and the OCS Grant, to leave a more manageable overall deficit. The table below seeks to highlight the main numbers:

	<u>2019</u>	<u>2018</u>
Income from Ordinary Activities	£78,304	£78,595
Expenditure from Ordinary Activities	- £103,744	- £100,479
Deficit on Ordinary Items	- £25,440	- £21,884
Net Income from OCS Flat and Car Park	£5,711	£5,880
One-Off Donations	£2,965	£6,628
Interest	£2,686	£2,210
Charity Giving	- £2,107	- £1,981
Quinquennial Savings	- £3,000	-£3,000
OCS - Surplus Funds	£14,000	£14,000
Final Result	- £5,185	£1,853

Income: Total income was slightly down with the main negative being an anticipated fall in Fee Income from the record levels seen in 2018 to a more usual number. Pledged Giving saw a satisfactory rise of just under £1,700 (including Gift Aid) as the full benefits of last year's Stewardship Campaign were seen. There remains however a reliance on a few "large givers": as such it remains critically important for parishioners to continually review their level of giving, especially with inflation in mind.

Expenditure: Total expenditure increased by just over £3,200 (circa 3.2%): the two main reasons for this were higher levels of routine Church Buildings' maintenance and a significant increase in energy costs following the expiry of some attractive fixes. Levels of expenditure remain at acceptable levels but the general focus on costs will continue.

Deficit on Ordinary Items: As shown in the above table the Church continues to run at a deficit, with this deficit unfortunately increasing further to £25,440. This is disappointing and of some concern, although it is recognised that there is good financial support from the OCS complex.

Overall Result: As can be seen from both the above table and the formal accounts the overall result for the year sees a loss of £5,185 - with, as usual, the importance of income from the OCS complex being a major factor in reducing this loss to a more manageable level. This deficit has led to the General Reserve decreasing to £68,626 - a level which still leaves us reasonably placed and importantly in excess of the minimum level of £50,000 set by the PCC.

Other Notable Points: Notwithstanding sums set aside in 2017 to cover agreed costs for (1) essential refurbishment at the OCS complex and (2) the costs to the Church of the Youth & Children's Worker, there remain significant legacy funds available to the Church. These funds though are important in firstly being a buffer for future losses and secondly for funding one-off items such as the recent replacement of the Church's sound system.

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for the charity for that year. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Church Accounting Regulations 2006, the current Statement of Recommended Practice for Accounting and Reporting (FRS102) and the Charities Act 2011;
- Make judgements and estimates that are reasonable and prudent;
- State whether (or not) applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping efficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the various accounting regulations as set out above. They are also responsible for the safeguarding of the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees and signed on its behalf by:



.....
Napo John, Chairman of the Parochial Church Council

Date: 5TH MARCH 2020

HAYES (KENT) PAROCHIAL CHURCH COUNCIL**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2019**

All figures in £'s

	Note	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>Total 2019</u>	<u>Total 2018</u>
		<u>General</u>	<u>Designated</u>			
INCOMING RESOURCES						
<i>Incoming resources from donors</i>	2(a)	69,085	0	0	69,085	71,015
<i>Other voluntary income</i>	2(b)	0	10,000	13,258	23,258	14,348
<i>Income from events & activities</i>	2(c)	12,015	470	6,126	18,611	23,621
<i>Other ordinary income</i>	2(d)	21,674	0	(50)	21,624	33,339
<i>Income from investments</i>	2(e)	2,686	82	0	2,768	2,283
TOTAL INCOMING RESOURCES		<u>105,459</u>	<u>10,552</u>	<u>19,334</u>	<u>135,345</u>	<u>144,605</u>
RESOURCES USED						
<i>Missionary and charity giving</i>	3(a)	2,107	0	5,641	7,748	7,862
<i>Activities directly relating to the work of the church</i>	3(b)	103,607	19,595	14,383	137,585	208,080
<i>Fund-raising and publicity</i>	3(c)	0	0	0	0	0
<i>Church management and administration</i>	3(d)	1,930	0	0	1,930	336
TOTAL RESOURCES USED		<u>107,644</u>	<u>19,595</u>	<u>20,024</u>	<u>147,263</u>	<u>216,277</u>
NET INCOMING/(OUTGOING) RESOURCES		(2,185)	(9,043)	(690)	(11,918)	(71,672)
NET MOVEMENT IN FIXED ASSETS		-	-	-	0	(700)
GAINS AND LOSSES ON INVESTMENTS						
- realised		-	-	-	0	0
- unrealised		-	-	151	151	179
TRANSFERS BETWEEN FUNDS		(3,000)	3,000	-	0	0
NET MOVEMENT IN FUNDS		<u>(5,185)</u>	<u>(6,043)</u>	<u>(539)</u>	<u>(11,767)</u>	<u>(72,193)</u>
BALANCES BROUGHT FORWARD		73,811	315,853	32,599	422,263	494,456
BALANCES CARRIED FORWARD		<u>68,626</u>	<u>309,810</u>	<u>32,060</u>	<u>410,496</u>	<u>422,263</u>

HAYES (KENT) PAROCHIAL CHURCH COUNCIL**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2018**

All figures in £'s

	Note	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>Total 2018</u>	<u>Total 2017</u>
		<u>General</u>	<u>Designated</u>			
INCOMING RESOURCES						
Incoming resources from donors	2(a)	71,015	0	0	71,015	66,419
Other voluntary income	2(b)	0	5,026	9,321	14,348	54,951
Income from events & activities	2(c)	14,780	440	8,400	23,621	21,063
Other ordinary income	2(d)	21,180	12,460	(300)	33,339	29,021
Income from investments	2(e)	2,210	73	0	2,283	1,781
TOTAL INCOMING RESOURCES		<u>109,185</u>	<u>17,999</u>	<u>17,422</u>	<u>144,605</u>	<u>173,235</u>
RESOURCES USED						
Missionary and charity giving	3(a)	1,981	0	5,881	7,862	8,592
Activities directly relating to the work of the church	3(b)	102,015	95,878	10,186	208,080	148,198
Fund-raising and publicity	3(c)	0	0	0	0	0
Church management and administration	3(d)	336	-	-	336	872
TOTAL RESOURCES USED		<u>104,332</u>	<u>95,878</u>	<u>16,067</u>	<u>216,277</u>	<u>157,662</u>
NET INCOMING/(OUTGOING) RESOURCES		4,853	(77,880)	1,354	(71,672)	15,573
NET MOVEMENT IN FIXED ASSETS		-	(700)	-	(700)	(700)
GAINS AND LOSSES ON INVESTMENTS						
- realised		-	-	-	0	0
- unrealised		-	-	179	179	0
TRANSFERS BETWEEN FUNDS		7,000	(10,913)	3,913	0	0
NET MOVEMENT IN FUNDS		<u>11,853</u>	<u>(89,493)</u>	<u>5,447</u>	<u>(72,193)</u>	<u>14,873</u>
BALANCES BROUGHT FORWARD		61,958	405,346	27,152	494,456	479,582
BALANCES CARRIED FORWARD		<u>73,811</u>	<u>315,853</u>	<u>32,599</u>	<u>422,263</u>	<u>494,456</u>

HAYES (KENT) PAROCHIAL CHURCH COUNCIL**BALANCE SHEET AS AT 31ST DECEMBER 2019**

All figures in £'s

	Note	<u>2019</u>	<u>2018</u>
FIXED ASSETS			
Tangible fixed assets	5(a)	0	0
Investment assets	5(b)	958	807
		<u>958</u>	<u>807</u>
CURRENT ASSETS			
Debtors	7	13,285	12,659
Short term deposits:			
Diocese of Rochester		173,007	199,286
CCLA deposit fund		273,015	270,978
Cash at bank and in hand		39,329	15,357
		<u>498,635</u>	<u>498,279</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	(89,098)	(76,824)
NET CURRENT ASSETS		<u>409,538</u>	<u>421,456</u>
NET ASSETS		<u>410,496</u>	<u>422,263</u>
FUNDS			
Unrestricted - General	9(a)	68,626	73,811
Unrestricted - Designated	9(b)	309,810	315,853
Total unrestricted funds		<u>378,436</u>	<u>389,664</u>
Restricted	9(c)	32,060	32,599
TOTAL FUNDS		<u>410,496</u>	<u>422,263</u>

Approved by the Parochial Church Council on 5th March 2020 and signed on its behalf by:

The Reverend Napoleon John (Chairman)



Richard Truelove (Honorary Treasurer)



The notes numbered one to ten on the following pages form part of these accounts.

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st December 2019

CHARITY REGISTRATION

In accordance with the requirements of the Charities Act the PCC was registered as a separate charity with effect from 28th January 2010 (registration number: 1133878). The charity name is "The Parochial Church Council of the Ecclesiastical Parish of St Mary's, Hayes, Kent": however the working name remains "Hayes (Kent) Parochial Church Council". The trustees are both the ex-officio and the elected members of the PCC.

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the current Statement of Recommended Practice for Accounting and Reporting (FRS102 - applied from 1st January 2016) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

The accounts include all transactions, assets and liabilities for which the trustees are responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of Church members.

Funds

The *General Reserve* represents 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. The current policy of the PCC is for the General Reserve to be at a minimum level of £50,000, which is approximately six months' ordinary expenditure. On this basis the trustees continue to adopt the going concern basis in preparing these financial statements.

Designated Funds and Reserves represent monies that have been set aside by the PCC for specific needs or projects but which remain under the control of the PCC. As such they may be subject in the future to either re-designation or transfer back to the General Reserve.

Restricted Funds and Reserves represent monies that have been either donated or received in connection with a specific use, need or project and thus they may only be used in this connection. As such they are not normally available for the general use of the PCC.

Incoming Resources

Planning giving, collections and similar donations are recognised when received. Tax refunds (usually through Gift Aid) are accrued for in the same accounting period as the incoming resource to which they relate is received. Grants and legacies are accounted for as soon as the PCC is notified of legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Dividends are accounted for when payable, interest as and when accrued by the payer. All incoming resources are accounted for on a gross basis.

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31st December 2019

1. ACCOUNTING POLICIES (continued)

Resources Used

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding obligation on the PCC. The diocesan "offer payment" is accounted for when payable, with any amount unpaid at 31st December provided for in the accounts as an operational (though not a legal) liability and thus shown as a creditor in the Balance Sheet.

All other expenditure is generally recognised when it is occurred and is accounted for gross. In addition accruals are raised at the end of each accounting period for expenditure which has been incurred in that period but which has not been paid out by the period end.

Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property is excluded from the accounts in accordance with the Charities Act 2011. Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is separately disclosed and usually written-off as expenditure in the accounts.

Other fixtures, fittings and office equipment

Equipment used within the church premises is usually written-off when the asset is acquired. Any exceptions to this policy are fully disclosed, together with a note regarding depreciation policy.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on the revaluation of investments at 31st December.

Current Assets

Debtors

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less any provision for amounts that may prove uncollectable.

Short-term deposits

Short-term deposits include cash held on deposit with either Barclays Bank, the Diocese of Rochester or in the CBF Church of England Deposit Fund.

HAYES (KENT) PAROCHIAL CHURCH COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31st December 2019

All figures in £'s

2. INCOMING RESOURCES - 2019

		<u>Unrestricted Funds</u>		<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2019</u>	<u>2018</u>
2(a)	<i>Incoming resources from donors</i>					
	Planned Giving:					
	Covenants/Gift Aid	47,956	-	-	47,956	46,568
	Income tax recoverable	10,707	-	-	10,707	10,416
	Collections and boxes	7,458	-	-	7,458	7,403
	Sundry donations	2,965	-	-	2,965	6,628
		<u>69,085</u>	<u>0</u>	<u>0</u>	<u>69,085</u>	<u>71,015</u>
2(b)	<i>Other voluntary income</i>					
	Churchyard donations	-	-	12,598	12,598	1,603
	Youth and families' worker	-	-	660	660	7,726
	Memorials and legacies	-	10,000	-	10,000	5,018
		<u>0</u>	<u>10,000</u>	<u>13,258</u>	<u>23,258</u>	<u>14,348</u>
2(c)	<i>Income from events & activities</i>					
	Fees	10,390	-	-	10,390	12,908
	Magazine and bookstall	1,625	-	-	1,625	1,872
	Fabric and bells fund	-	30	-	30	60
	Organ fund	-	440	-	440	380
	Flower fund	-	-	465	465	679
	Parents and toddler group	-	-	-	0	0
	Ringers' Guild	-	-	20	20	1,841
	Fund-raising activities	-	-	5,641	5,641	5,881
		<u>12,015</u>	<u>470</u>	<u>6,126</u>	<u>18,611</u>	<u>23,621</u>
2(d)	<i>Other ordinary income</i>					
	Churchyard Income	-	-	-	0	12,460
	Income from OCS flat	5,880	-	-	5,880	5,880
	Grant from OCS Trust	14,000	-	-	14,000	14,000
	Net movement in wedding deposits	-	-	(50)	(50)	(300)
	Sundry Income	1,794	-	-	1,794	1,300
		<u>21,674</u>	<u>0</u>	<u>(50)</u>	<u>21,624</u>	<u>33,339</u>
2(e)	<i>Income from investments</i>					
	Dividends and interest	2,686	82	-	2,768	2,283
		<u>2,686</u>	<u>82</u>	<u>0</u>	<u>2,768</u>	<u>2,283</u>
TOTAL INCOMING RESOURCES		<u>105,459</u>	<u>10,552</u>	<u>19,334</u>	<u>135,345</u>	<u>144,605</u>

HAYES (KENT) PAROCHIAL CHURCH COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2019**

All figures in £'s

2. INCOMING RESOURCES - 2018

		<u>Unrestricted Funds</u>		<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2018</u>	<u>2017</u>
2(a)	Incoming resources from donors					
	Planned Giving:					
	Covenants/Gift Aid	46,568	-	-	46,568	45,933
	Income tax recoverable	10,416	-	-	10,416	10,392
	Collections and boxes	7,403	-	-	7,403	7,598
	Sundry donations	6,628	-	-	6,628	2,497
		<u>71,015</u>	<u>0</u>	<u>0</u>	<u>71,015</u>	<u>66,419</u>
2(b)	Other voluntary income					
	Churchyard donations	-	-	1,603	1,603	2,001
	Youth and families' worker	-	8	7,718	7,726	9,194
	Memorials and legacies	-	5,018	-	5,018	43,756
		<u>0</u>	<u>5,026</u>	<u>9,321</u>	<u>14,348</u>	<u>54,951</u>
2(c)	Income from events & activities					
	Fees	12,908	-	-	12,908	11,530
	Magazine and bookstall	1,872	-	-	1,872	1,811
	Fabric and bells fund	-	60	-	60	60
	Organ fund	-	380	-	380	340
	Flower fund	-	-	679	679	658
	Parents and toddler group	-	-	-	0	136
	Ringers' Guild	-	-	1,841	1,841	0
	Fund-raising activities	-	-	5,881	5,881	6,529
		<u>14,780</u>	<u>440</u>	<u>8,400</u>	<u>23,621</u>	<u>21,063</u>
2(d)	Other ordinary income					
	Churchyard Income	-	12,460	-	12,460	8,437
	Income from OCS flat	5,880	-	-	5,880	5,805
	Grant from OCS Trust	14,000	-	-	14,000	13,000
	Net movement in wedding deposits	-	-	(300)	(300)	200
	Sundry Income	1,300	-	-	1,300	1,579
		<u>21,180</u>	<u>12,460</u>	<u>(300)</u>	<u>33,339</u>	<u>29,021</u>
2(e)	Income from investments					
	Dividends and interest	2,210	73	-	2,283	1,781
		<u>2,210</u>	<u>73</u>	<u>0</u>	<u>2,283</u>	<u>1,781</u>
	TOTAL INCOMING RESOURCES	<u>109,185</u>	<u>17,999</u>	<u>17,422</u>	<u>144,605</u>	<u>173,235</u>

HAYES (KENT) PAROCHIAL CHURCH COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2019**

All figures in £'s

3. RESOURCES USED - 2019

		<u>Unrestricted Funds</u>		<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2019</u>	<u>2018</u>
3(a)	<i>Missionary and charity giving</i>					
	Local Charities	667	-	2,393	3,060	3,011
	National Charities	-	-	1,600	1,600	2,197
	Overseas Charities	1,440	-	1,648	3,088	2,654
		<u>2,107</u>	<u>0</u>	<u>5,641</u>	<u>7,748</u>	<u>7,862</u>
3(b)	<i>Activities directly relating to the work of the church</i>					
	Ministry:					
	"Offer" payment to Diocese	67,800	-	-	67,800	67,800
	Administration costs	8,517	-	-	8,517	8,040
	Rectory upkeep costs	3,192	-	-	3,192	3,117
	Church service expenses	833	-	-	833	860
	Youth and families' worker	-	15,838	660	16,498	28,392
	General running expenses	4,175	-	-	4,175	4,401
	General repairs	1,773	-	-	1,773	496
	Insurance costs	3,270	-	-	3,270	3,189
	Light, heat and water	4,583	-	-	4,583	3,895
	Expenditure on magazine	2,220	-	-	2,220	2,460
	Organist, choir and music	5,538	-	-	5,538	5,775
	Churchyard expenditure	-	-	13,020	13,020	14,186
	Flower fund	-	-	655	655	852
	Parents and Toddler Group	-	-	47	47	0
	OCS Flat Costs	168	661	-	829	52,608
	Use of legacies	-	3,096	-	3,096	10,027
	Sundry expenses	1,538	-	-	1,538	1,982
		<u>103,607</u>	<u>19,595</u>	<u>14,383</u>	<u>137,585</u>	<u>208,080</u>
3(c)	<i>Fund-raising and publicity</i>					
	Appeal expenses	-	-	-	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3(d)	<i>Church management and administration</i>					
	Accountancy and bank charges	1,930	-	-	1,930	336
		<u>1,930</u>	<u>0</u>	<u>0</u>	<u>1,930</u>	<u>336</u>
	TOTAL RESOURCES USED	<u>107,644</u>	<u>19,595</u>	<u>20,024</u>	<u>147,263</u>	<u>216,277</u>

HAYES (KENT) PAROCHIAL CHURCH COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2019**

All figures in £'s

3. RESOURCES USED - 2018

		<u>Unrestricted Funds</u>		<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2018</u>	<u>2017</u>
3(a)	Missionary and charity giving					
	Local Charities	541	-	2,470	3,011	3,546
	National Charities	-	-	2,197	2,197	1,894
	Overseas Charities	1,440	-	1,214	2,654	3,152
		<u>1,981</u>	<u>0</u>	<u>5,881</u>	<u>7,862</u>	<u>8,592</u>
3(b)	Activities directly relating to the work of the church					
	Ministry:					
	"Offer" payment to Diocese	67,800	-	-	67,800	65,190
	Administration costs	8,040	-	-	8,040	6,690
	Rectory upkeep costs	3,117	-	-	3,117	2,774
	Church service expenses	860	-	-	860	1,364
	Youth and families' worker	-	20,674	7,718	28,392	17,557
	General running expenses	4,401	-	-	4,401	8,894
	General repairs	496	-	-	496	1,821
	Insurance costs	3,189	-	-	3,189	2,436
	Light, heat and water	3,895	-	-	3,895	3,385
	Expenditure on magazine	2,460	-	-	2,460	2,460
	Organist, choir and music	5,775	-	-	5,775	5,440
	Churchyard expenditure	-	12,570	1,616	14,186	12,371
	Flower fund	-	-	852	852	1,158
	Refurbishments - OCS Flat	-	52,608	-	52,608	3,159
	Use of legacies	-	10,027	-	10,027	11,636
	Sundry expenses	1,982	-	-	1,982	1,864
		<u>102,015</u>	<u>95,878</u>	<u>10,186</u>	<u>208,080</u>	<u>148,198</u>
3(c)	Fund-raising and publicity					
	Appeal expenses	-	-	-	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3(d)	Church management and administration					
	Accountancy and bank charges	336	-	-	336	872
		<u>336</u>	<u>0</u>	<u>0</u>	<u>336</u>	<u>872</u>
	TOTAL RESOURCES USED	<u>104,332</u>	<u>95,878</u>	<u>16,067</u>	<u>216,277</u>	<u>157,662</u>

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31st December 2019

All figures in £'s

4. STAFF COSTS

	<u>2019</u>	<u>2018</u>
Wages and salaries	24,598	33,274
Pension costs	652	665
Social security costs	(1,931)	644
	<u>23,319</u>	<u>34,583</u>

The PCC employed Brenda Harper as the Church Administrator throughout the year and Charlotte Abernethy as the Youth and Families' Worker from 1st January to 19th August. The negative figure against Social Security costs is due to a credit on account of Employment Allowance for both the current and prior years.

5. FIXED ASSETS FOR USE BY THE PCC

5(a)	<i>Tangible fixed assets</i>	<u>2019</u>	<u>2018</u>
	Gross and Net Book Value		
	At 1st January	-	700
	Additions	-	-
	Depreciation	-	(700)
	Disposals	-	-
	At 31st December	<u>0</u>	<u>0</u>

The fixed assets consist of the Old Church Schools and the flat therein, together with the Hand Bells which are valued at their cost less depreciation. During 2009 the value of the old Hand Bells was written-off, whilst a new set was purchased for £7,324: a first year depreciation charge of £1,024 was taken, whilst the balance has been depreciated over a further nine years.

The Trustees have taken a fresh view of the OCS land and buildings and decided not to ascribe a value from hereon (and restate the previous year) due to the historic nature of the building, its inalienable nature and the lack of any supportable evidence for a valuation. By way of information the building ceased to be a school with ownership "transferring" to the Church in 1938: however no note of any consideration is available. The current insured value of the buildings is c£2.7mn.

5(b)	<i>Investments</i>	<u>2019</u>	<u>2018</u>
	Income Shares		
	At 1st January	807	628
	Additions	-	-
	Disposals	-	-
	Revaluation Gain/(Loss)	151	179
	At 31st December	<u>958</u>	<u>807</u>

The investment represents bequeathed shares held by the Diocesan Board of Finance, the income of which is paid to the PCC. The current value is as notified by the Diocese.

6. RELATED PARTY TRANSACTIONS

The total amount received (excluding any associated Gift Aid) during the year, either by way of Planned Giving or donations, from any person (or their spouse/partner) who was a Trustee at any point in 2019 amounted to £7,864 (£5,646) in respect of Unrestricted Funds and £240 (£240) in respect of Restricted Funds.

The total amount paid by way of expenses, as opposed to reimbursement in the normal course for materials and/or services purchased on behalf of the PCC, to Trustees during the year amounted to £1,169 (£850).

The Church has utilised Bournier Bullock, Chartered Accountants for the 2019 Independent Examination. Olivia Truelove-Dodd, who is the daughter of Richard Truelove (Honorary Treasurer), is employed by Bournier Bullock but is not involved in the Independent Examination.

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31st December 2019

All figures in £'s

7. DEBTORS

	<u>2019</u>	<u>2018</u>
Gift aid recoverable	13,285	12,659
Other debtors	0	0
	<u>13,285</u>	<u>12,659</u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2019</u>	<u>2018</u>
Amount owed to OCS Trust	87,621	74,180
Amounts owed to charities	0	0
Hayes Herald advance income	480	660
Year-end accruals	960	1,640
Sundry other creditors	37	345
	<u>89,098</u>	<u>76,824</u>

9. ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS

9(a)	<i>General Funds</i>	<u>2019</u>	<u>2018</u>
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The movements on the Unrestricted General Fund are summarised in the Statement of Financial Activities, with detail contained in Notes 2 and 3.

Income during the year	105,459	109,185
Outgoings during the year	(107,644)	(104,332)
Fund Transfers (net)	(3,000)	7,000
Net Movement	(5,185)	11,853
At 1st January	73,811	61,958
At 31st December	<u>68,626</u>	<u>73,811</u>

Represented by:-

Fixed Assets	-	-
Current Assets	157,724	150,634
Current Liabilities	(89,098)	(76,824)
	<u>68,626</u>	<u>73,811</u>

10. LONG SERVING TRUSTEES

Charity Governance Code (the "Code") recommends that trustees are appointed for an agreed length of time and the current policy of Hayes (Kent) PCC is that trustees who are not ex-officio are required to "step down" for at least one year at the end of their usual three-year appointment. The code also stipulates that if a trustee has served for more than nine years, then their reappointment should be subject to both a specific review and explained in the annual report.

Mary Whytock and Richard Truelove have both served for more than nine years in their specific roles of Honorary Secretary and Honorary Treasurer respectively. They have both been in situ in these roles since 2008. It is the intention that they both continue in these roles for another year and this was discussed and passed as a motion at a meeting of the PCC on 5th March 2020. The rationale for this is their specific expertise and the lack of any alternative nominations.

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31st December 2019

All figures in £'s

9. ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS (continued)

9(b) Designated Funds

	<u>Sundry Memorials Legacies</u>	<u>Churchyard Upkeep Fund</u>	<u>Fabric and Bells Fund</u>	<u>Organ Repair Fund</u>	<u>Youth and Families' Worker</u>	<u>OCS Flat & Car Park</u>	<u>Fabric Reserve</u>	<u>Hand Bells</u>
Income in 2019	10,000	-	30	440	-	-	3,082	-
Outgoings in 2019	(3,096)	-	-	-	(15,838)	(661)	-	-
Transfers/Depreciation	-	-	-	-	-	-	-	-
Net Movement	6,904	0	30	440	(15,838)	(661)	3,082	0
At 1st January	230,084	0	2,965	2,195	48,387	6,458	25,765	0
At 31st December	236,988	0	2,995	2,635	32,548	5,797	28,847	0
Represented by:-								
Fixed Assets	-	-	-	-	-	-	-	-
Current Assets	236,988	0	2,995	2,635	32,548	5,797	28,847	-
Current Liabilities	-	-	-	-	-	-	-	-
	236,988	0	2,995	2,635	32,548	5,797	28,847	0
Income in 2018	5,018	12,460	60	380	8	-	3,073	-
Outgoings in 2018	(10,027)	(12,570)	-	-	(20,674)	(52,608)	-	-
Transfers/Depreciation	-	(13,913)	-	-	-	-	-	(700)
Net Movement	(5,009)	(14,023)	60	380	(20,666)	(52,608)	3,073	(700)
At 1st January	235,093	14,023	2,905	1,815	69,052	59,066	22,692	700
At 31st December	230,084	0	2,965	2,195	48,387	6,458	25,765	0

9(c) Restricted Funds

	<u>Churchyard Fund</u>	<u>Flower Fund</u>	<u>Parents and Toddlers Group</u>	<u>Youth and Families' Worker</u>	<u>OCS Flat Deposit Fund</u>	<u>Investment Fund</u>	<u>Wedding Deposit Fund</u>	<u>Ringers' Guild Fund</u>
Income in 2019	12,598	465	-	660	-	-	50	20
Outgoings in 2019	(13,020)	(655)	(47)	(660)	-	-	(100)	-
Transfers/Revaluations	-	-	-	-	-	151	-	-
Net Movement	(422)	(190)	(47)	0	0	151	(50)	20
At 1st January	27,006	2,059	136	0	700	807	50	1,841
At 31st December	26,583	1,869	89	0	700	958	0	1,861
Represented by:-								
Fixed Assets	-	-	-	-	-	958	-	-
Current Assets	26,583	1,869	89	0	700	-	0	1,861
Current Liabilities	-	-	-	-	-	-	-	-
	26,583	1,869	89	0	700	958	0	1,861
Income in 2018	1,603	679	-	7,718	-	-	50	1,841
Outgoings in 2018	(1,616)	(852)	-	(7,718)	-	-	(350)	-
Transfers/Revaluations	3,913	-	-	-	-	179	-	-
Net Movement	3,900	(173)	0	0	0	179	(300)	1,841
At 1st January	23,106	2,233	136	0	700	628	350	0
At 31st December	27,006	2,059	136	0	700	807	50	1,841

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

Independent Examiner's Report to the Hayes (Kent) Parochial Church Council

This report on the accounts of the PCC for the year ended 31st December 2019, which are set out in the previous pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the "Regulations") and s.145 of the Charities Act 2011 (the "Act").

Respective responsibilities of trustees and examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirements of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on the accounts in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. The 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 accounts 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 material matters have come to my attention which gives 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 those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Act or the Regulations 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.

Signed by:



David Wheeler, FCCA ACA

5/3/20

HAYES (KENT) PAROCHIAL CHURCH COUNCIL**Additional Information Sheet (1) not forming part of the formal Financial Statements****SUMMARY OF CHARITY GIVING IN 2019**

All figures in £'s

	<u>General Funds</u>	<u>Restricted Funds</u>	<u>Total 2019</u>	<u>Total 2018</u>
<i>Local Charities:</i>				
Bromley Food Bank			0	123
CASPA		1,081	1,081	1,019
Demelza House		166	166	430
Friends of Rochester Cathedral	20		20	20
St Christopher's Hospice		393	393	373
Welcare	647	753	1,400	1,300
	<u>667</u>	<u>2,393</u>	<u>3,060</u>	<u>3,264</u>
<i>National Charities:</i>				
Children's Society		639	639	672
Mission to Seafarers		139	139	267
Mothers' Union Charity		133	133	201
Royal British Legion		560	560	927
Save The Children Fund		130	130	130
	<u>0</u>	<u>1,600</u>	<u>1,600</u>	<u>2,197</u>
<i>Overseas Charities:</i>				
Christian Aid - General		2,528	2,528	3,274
Church Missionary Society		611	611	664
CMS re Specific Missionary Partners	1,440		1,440	1,440
Cyclone Idai Appeal		195	195	0
Kerala Floods Appeal			0	108
Mpwapwa Tanzania Project		383	383	0
Operation Christmas Child			0	390
Poverty and Hope Appeal		214	214	315
Rochester Links re Confirmation			0	0
Traidcraft		120	120	100
	<u>1,440</u>	<u>4,051</u>	<u>5,491</u>	<u>6,291</u>
Total Charity Giving	<u>2,107</u>	<u>8,044</u>	<u>10,151</u>	<u>11,752</u>

There was an decrease of 14% (c£1,600) in total charity giving in 2019. The most notable decreases were with Christian Aid (-£746), Royal British Legion (-£367) and Demelza House (-£264).

It should be noted that due to a change in charity accounting rules as to what is allowed to be included in the formal accounts, as opposed to charity money that merely passes through the Church's accounts, the full amount above does not appear in the accounts.

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

Additional Information Sheet (2) not forming part of the formal Financial Statements

**SUMMARY INCOME AND EXPENDITURE FOR OCS TRUST
FOR YEAR ENDED 31ST DECEMBER 2019**

All figures in £'s

	<u>2019</u>	<u>2018</u>
<u>Income</u>		
Letting to Pre-School	12,256	13,022
Other Lettings	46,982	45,972
Sundry Income	0	0
	<u>59,238</u>	<u>58,994</u>
<u>Expenditure</u>		
Cleaning - Direct Costs	12,235	12,521
Cleaning - Other Costs	1,290	1,864
Fire Equipment	838	1,015
Insurance	2,590	2,526
Light, Heat and Water	4,908	4,192
Rates and Refuse Collections	1,464	1,672
Repairs and Refurbishments	7,689	4,696
Telephone	404	380
Sundry Expenses	1,130	2,051
	<u>32,549</u>	<u>30,917</u>
Surplus for Year	26,690	28,077
Grant to Hayes Parish Church	-14,000	-14,000
Agreed Contribution to OCS Renovations		-23,700
Overall Surplus	<u>12,690</u>	<u>-9,623</u>
<u>General Reserve</u>		
Opening Balance	72,871	82,494
Surplus as above	12,690	-9,623
Closing Balance	<u>85,561</u>	<u>72,871</u>

Please note that the above figures are subject to final audit