



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

**ANNUAL MEETING
of the
PAROCHIAL CHURCH COUNCIL**

Held on Wednesday 10th April 2019

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

Annual Report for 2018

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 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 2018** until this report was approved are:

* Trustee during 2018

EX OFFICIO:-

<i>Incumbent:</i>	The Revd Napoleon John		Chairman (January 2013)
<i>Curate:</i>	The Revd Lyn Hallam (SSM)		
<i>Licensed Lay Minister:</i>	Becky Willoughby		
<i>Churchwardens:</i>	Mrs Barbara Marsden	*	Retired April 2018
	Mrs Sarah Willis	*	Appointed April 2018
	Mr Mark Willoughby	*	"
<i>Representatives on the Deanery Synod:</i>	Mrs Mary Whytock	*	(to April 2020) (PCC Secretary)
	Mrs Yvonne Pickford	*	"
	Mr Mark Willoughby		"
CO-OPTED:	Mr Richard Truelove		Honorary Treasurer
ELECTED:	Mrs Carol Crouch	*	(to April 2018)
	Mr Tudor Griffiths	*	"
	Mr David Rowedder	*	"
	Mrs Mary Ann Cooper	*	(to April 2019)
	Mrs Julie Clark	*	"
	Mrs Dee King	*	"
	Mrs Ann Lawrence	*	(to April 2020) (Resigned)
	Mr Toni Pincott	*	"
	Mrs Shirley Neal	*	(to April 2021)
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 OCS being a Registered Charity.

RECTOR'S REVIEW – ANNUAL PARISH CHURCH MEETING 2019

By God's grace another APCM year has come to the close and we are ready to step into a new APCM year. I bow my knee to the Father in heaven for all the good that happened here through your commitment and hard work.

Let me start this review by thanking God for our brothers and sisters who completed their earthly journey and are now with the Lord. At each funeral I took I would have said words like, 'it is with sadness we are saying goodbye today but we shall meet again in our Father's home'. Not a vain hope but a hope built upon the solid rock Jesus Christ. I would also like to mention Dr David Langford (have asked his consent) here to thank God for David's recovery. I need not go into details David's testimony is on our church website for you to listen to. May my Saviour's hand remain stretched to heal and restore his people.

On the ministry front the year been challenging due to the fact that our PCC was smaller than usual. But here I stand to confirm that by God's grace, by prayers of the faithful and your commitment to serve God and his people we managed to do more than was scheduled at the start of the APCM year 2018. It is for this fact that I chose the reading of the psalm 126 (especially verses 5-6).

Highlights from the year 2018: The APCM year was the year of my colleagues. Reverend Lyn, Becky and Charlotte gave vision and ideas for the year. Lyn led a short bible course, 'Making Space For God: trying out different ways of meditation and praying'. Those who attended spoke highly of the quality of the teaching. May my God bless his servant Lyn.

Becky continued with the morning 'pilgrim course'. I thank God for Becky who, for her name's sake (see Gen. 24:15-20) does more than is expected of her. Becky started a new group, 'outreach group'. There are a number of things in the pipeline as a result of the work of this group under Becky's leadership. Such as 'Thy Kingdom Come', 'The Turning'. I need not talk here about Charlotte's initiatives, these are covered in her report. Well done Charlotte may the Lord bless your ministry!

During the year we were faced with the challenge of the GDPR and I thank God for Toni who sorted it out very ably and professionally. Another big challenge of the year was to find a new 'Safeguarding Officer' due to Jo Roberts standing down after many years faithful service. A big thank you to Jo Roberts! The filling of this position was not an easy task but once again the Lord been good to St. Mary's and Clare Scriven rose to the challenge and is now our 'Safeguarding Officer', busy sorting out much needed work. May the Lord give Clare all the strength and wisdom as she fulfils her role.

The Stewardship campaign was not something we planned at the last APCM but as the need was felt Richard stepped in and did a great job, many thanks to Richard. These are but just few highlights there is so much more you have been doing as a church that time and space does not allow me to mention every activity and every name. But the Lord knows your name and I give him glory for you.

At the last APCM I suggested the APCM year 2019-2020 to be a Sabbath year. I also said that I will highlight some of the things we did in the past few years so during the year we may prayerfully seek where to next. In the following I highlight some of the things:

I am deliberately leaving the year 2013 out but hope one day someone else would look at the year and see how the Lord been good to us by bringing people of St. Mary's together. We are but human beings and we do fail each other but thank God for his healing power.

2014 - Wholly available for you our Lord: Stewardship Campaign. To train three people for the ministry in our schools. To remove some pews to make room for younger people whom the Lord will bring to us.

2015 - Here for you St. Mary's faithful. A systematic visiting of those who belonged to St. Mary's Church.

2016 - Reach out and grow: To dream a dream to have a full-time youth and family worker. To start two new home groups – one for those new to faith and second the mountain movers prayer group. This group by the way still meets at Jan and David Langford's home.

2017 - A year of battles: Parish prayer walks. A day time bible study group. Raising new Champions. Reviewing all our Sunday services.

2018 - Year of my colleagues' visions: Details given above.

I hope during the coming days you will prayerfully look at what we have done so far and ask the Lord where he wants this church be heading next. The new PCC's will be looking into the things mentioned above in more detail at their quite day and seek the Lord to lead the church to new things.

My hope is our future direction will be very much Christ centred and PCC led. I have no doubt in my mind that there is much more the Lord wants to see happen in this great place. The Lord be with you today and always!

NJ.
April 2019

**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 2018**

Rector:	The Reverend Napoleon John
Churchwardens:	Mrs Sarah Willis Mr Mark Willoughby
Secretary:	Mrs Mary Whytock
Treasurer:	Mr Richard Truelove
Independent Examiner:	Mrs Carol Page

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

Honorary Treasurer's Report for the year ended 31st December 2018

2018 saw a modest rise in the Church's income but this was negated by an anticipated rise in expenditure to leave an increased deficit. This deficit however was satisfactorily offset by a number of items, most notably through donations and income from the OCS Flat and the OCS Grant, to leave a small overall surplus. The table below seeks to highlight the main numbers:

	<u>2018</u>	<u>2017</u>
Income from Ordinary Activities	£78,595	£77,031
Expenditure from Ordinary Activities	- £100,479	- £97,189
Deficit on Ordinary Items	- £21,884	- £20,158
Income from OCS Flat and Car Park	£5,880	£5,580
One-Off Donations	£6,628	£2,497
Interest	£2,210	£1,705
Charity Giving	- £1,981	- £2,063
Quinquennial Savings	- £3,000	- £3,000
OCS - Surplus Funds	£14,000	£13,000
Final Result	£1,853	- £2,439

Income: Total income saw an increase of c£2,500 which was mainly down to a record year for Fee Income - 2018 saw higher than usual numbers of both weddings and burials. Pledged Giving also saw a modest rise as the initial benefits of the Stewardship Campaign were seen - the full year impact though of c£5,000 will only be seen in 2019. There remains however a reliance on a few "large givers": as such it remains critically important for more parishioners, especially more recent newcomers, to join the scheme.

Expenditure: Total expenditure increased by just over £3,200 (circa 3.4%): the two main reasons for this were a 4% increase in the Diocesan payment and a need to slightly increase the hours worked by the Church Administrator. 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 £21,884. It is however expected that this figure will reduce to below £20,000 in 2019 as the full year benefit of the increased levels of Pledged Giving (and associated Gift Aid) is seen.

Overall Result: As can be seen from both the above table and the formal accounts the overall result for the year sees a modest surplus of £1,853 - with, as usual, the importance of income from the OCS complex being a major factor. This surplus, plus a transfer from a Designated Fund, has led to the General Reserve increasing to £73,810 - a level which leaves us reasonably well placed and importantly in excess of the minimum level of £50,000 set by the PCC.

Other Notable Points: During 2017 significant sums (from legacies) were set aside in separate Designated Funds to cover agreed costs for (1) essential refurbishment at the OCS complex and (2) the anticipated three-year cost to the Church of the Youth & Children's Worker. I am pleased to confirm that expenditure attributed to both these Funds in 2018 has been exactly in line (or indeed, slightly lower) than planned.

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: 7th MARCH 2019.....

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						
<i>Incoming resources from donors</i>	2(a)	71,015	0	0	71,015	66,419
<i>Other voluntary income</i>	2(b)	0	5,026	9,321	14,348	54,951
<i>Income from events & activities</i>	2(c)	14,780	440	8,400	23,621	21,063
<i>Other ordinary income</i>	2(d)	21,180	12,460	(300)	33,339	29,021
<i>Income from investments</i>	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						
<i>Missionary and charity giving</i>	3(a)	1,981	0	5,881	7,862	8,592
<i>Activities directly relating to the work of the church</i>	3(b)	102,015	95,878	10,186	208,080	148,198
<i>Fund-raising and publicity</i>	3(c)	0	0	0	0	0
<i>Church management and administration</i>	3(d)	336	0	0	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 2018**

All figures in £'s

	Note	<u>2018</u>	<u>2017</u>
FIXED ASSETS			
Tangible fixed assets	5(a)	0	700
Investment assets	5(b)	807	628
		<u>807</u>	<u>1,328</u>
CURRENT ASSETS			
Debtors	7	12,659	12,804
Short term deposits:			
Diocese of Rochester		199,286	235,427
CCLA deposit fund		270,978	309,569
Cash at bank and in hand		15,357	19,524
		<u>498,279</u>	<u>577,325</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	(76,824)	(84,197)
NET CURRENT ASSETS		<u>421,456</u>	<u>493,128</u>
NET ASSETS		<u>422,263</u>	<u>494,456</u>
FUNDS			
Unrestricted - General	9(a)	73,811	61,958
Unrestricted - Designated	9(b)	315,853	405,346
Total unrestricted funds		<u>389,664</u>	<u>467,303</u>
Restricted	9(c)	32,599	27,152
TOTAL FUNDS		<u>422,263</u>	<u>494,456</u>

Approved by the Parochial Church Council on 7th March 2019 and signed on its behalf by:

The Reverend Napoleon John (Chairman)



Richard Truelove (Honorary Treasurer)



The notes numbered one to nine 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 2018

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 2018

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 2018**

All figures in £'s

2. INCOMING RESOURCES

	<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) <i>Incoming resources from donors</i>					
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) <i>Other voluntary income</i>					
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) <i>Income from events & activities</i>					
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) <i>Other ordinary income</i>					
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) <i>Income from investments</i>					
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 2018

All figures in £'s

3. RESOURCES USED

	<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) <i>Missionary and charity giving</i>					
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) <i>Activities directly relating to the work of the church</i>					
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) <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	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 2018

All figures in £'s

4. STAFF COSTS

	<u>2018</u>	<u>2017</u>
Wages and salaries	33,274	19,317
Pension costs	665	291
Social security costs	644	1,287
	<u>34,583</u>	<u>20,895</u>

The PCC employed Brenda Harper as the Church Administrator and Charlotte Abernethy as the Youth and Families' Worker throughout the year.

5. FIXED ASSETS FOR USE BY THE PCC

5(a)	<i>Tangible fixed assets</i>	<u>2018</u>	<u>2017</u>
	Gross and Net Book Value		
	At 1st January	700	1,400
	Additions	-	-
	Depreciation	(700)	(700)
	Disposals	-	-
	At 31st December	<u>0</u>	<u>700</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>2018</u>	<u>2017</u>
	Income Shares		
	At 1st January	628	628
	Additions	-	-
	Disposals	-	-
	Revaluation Gain/(Loss)	179	-
	At 31st December	<u>807</u>	<u>628</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 2018 amounted to £5,646 (£7,732) in respect of Unrestricted Funds and £240 (£440) 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 £850 (£502).

Accountancy services totalling £100 (£800) were paid to Olivia Truelove-Dodd, who is related to the Honorary Treasurer.

HAYES (KENT) PAROCHIAL CHURCH COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31st December 2018**

All figures in £'s

7. DEBTORS

	<u>2018</u>	<u>2017</u>
Gift aid recoverable	12,659	12,249
Other debtors	0	555
	<u>12,659</u>	<u>12,804</u>

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2018</u>	<u>2017</u>
Amount owed to OCS Trust	74,180	83,537
Amounts owed to charities	0	0
Hayes Herald advance income	660	660
Year-end accruals	1,640	0
Sundry other creditors	345	0
	<u>76,824</u>	<u>84,197</u>

9. ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS**9(a) General Funds**2018 2017

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	109,185	101,850
Outgoings during the year	(104,332)	(101,288)
Fund Transfers (net)	7,000	(3,000)
Net Movement	11,853	(2,439)
At 1st January	61,958	64,396
At 31st December	<u>73,811</u>	<u>61,958</u>

Represented by:-

Fixed Assets	-	-
Current Assets	150,634	146,155
Current Liabilities	(76,824)	(84,197)
	<u>73,811</u>	<u>61,958</u>

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31st December 2018

All figures in £'s

9. ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS (continued)

9(b) Designated Funds

The designated funds are Sundry Memorials & Legacies, the Churchyard Upkeep Fund, the Fabric and Bells Fund, the Organ Repair Fund, the Youth & Families Worker's Reserve, the OCS Flat Renovations Reserve, the Fabric Reserve and the Hand Bells Fund.

	<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 Renovations</u>	<u>Fabric Reserve</u>	<u>Hand Bells</u>
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	<u>230,084</u>	<u>0</u>	<u>2,965</u>	<u>2,195</u>	<u>48,387</u>	<u>6,458</u>	<u>25,765</u>	<u>0</u>
Represented by:-								
Fixed Assets	-	-	-	-	-	-	-	-
Current Assets	230,084	0	2,965	2,195	48,387	6,458	25,765	-
Current Liabilities	-	-	-	-	-	-	-	-
	<u>230,084</u>	<u>0</u>	<u>2,965</u>	<u>2,195</u>	<u>48,387</u>	<u>6,458</u>	<u>25,765</u>	<u>0</u>

9(c) Restricted Funds

The restricted funds are the Churchyard Fund, the Flower Fund, the Parents and Toddlers Group, the Youth and Families' Worker Fund, the OCS Flat Deposit Fund, the Investment Fund, the Wedding Deposit Fund and the Ringers' Guild Fund.

	<u>Churchyard Donations 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 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	<u>27,006</u>	<u>2,059</u>	<u>136</u>	<u>0</u>	<u>700</u>	<u>807</u>	<u>50</u>	<u>1,841</u>
Represented by:-								
Fixed Assets	-	-	-	-	-	628	-	-
Current Assets	27,006	2,059	136	0	700	-	50	1,841
Current Liabilities	-	-	-	-	-	-	-	-
	<u>27,006</u>	<u>2,059</u>	<u>136</u>	<u>0</u>	<u>700</u>	<u>628</u>	<u>50</u>	<u>1,841</u>

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 2018, 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:



Mrs Carol Page

20 March 2019

HAYES (KENT) PAROCHIAL CHURCH COUNCIL**Additional Information Sheet (1) not forming part of the formal Financial Statements****SUMMARY OF CHARITY GIVING IN 2018**

All figures in £'s

	<u>General Funds</u>	<u>Restricted Funds</u>	<u>Total 2018</u>	<u>Total 2017</u>
<i>Local Charities:</i>				
Bromley Food Bank		123	123	0
CASPA		1,019	1,019	1,347
Demelza House		430	430	434
Friends of Rochester Cathedral	20		20	10
St Christopher's Hospice		373	373	455
Welcare	521	779	1,300	1,300
	<u>541</u>	<u>2,723</u>	<u>3,264</u>	<u>3,546</u>
<i>National Charities:</i>				
Children's Society		672	672	856
Mission to Seafarers		267	267	133
Mothers' Union Charity		201	201	154
Royal British Legion		927	927	626
Save The Children Fund		130	130	124
	<u>0</u>	<u>2,197</u>	<u>2,197</u>	<u>1,894</u>
<i>Overseas Charities:</i>				
Christian Aid - General		3,274	3,274	4,169
Church Missionary Society		664	664	620
CMS re Specific Missionary Partners	1,440		1,440	1,440
East African Crisis Appeal			0	174
Gideons International			0	110
Kerala Floods Appeal		108	108	0
Operation Christmas Child		390	390	0
Poverty and Hope Appeal		315	315	403
Rochester Links re Confirmation			0	0
Traidcraft		100	100	115
	<u>1,440</u>	<u>4,851</u>	<u>6,291</u>	<u>7,031</u>
Total Charity Giving	<u>1,981</u>	<u>9,771</u>	<u>11,752</u>	<u>12,471</u>

There was an decrease of 6% (c£700) in total charity giving in 2018. The most notable decreases were with CASPA (-£328) and Christain Aid (-£895), partially offset by an increase of £301 with the Royal British Legion.

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 will not appear in the formal accounts from 2015 onwards.

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 2018**

All figures in £'s

	<u>2018</u>	<u>2017</u>
<u>Income</u>		
Letting to Pre-School	13,022	12,450
Other Lettings	45,972	49,005
Sundry Income	0	0
	<u>58,994</u>	<u>61,455</u>
<u>Expenditure</u>		
Cleaning - Direct Costs	12,521	11,957
Cleaning - Other Costs	1,864	2,414
Fire Equipment	1,015	494
Insurance	2,526	1,817
Light, Heat and Water	4,192	4,445
Rates and Refuse Collections	1,672	1,582
Repairs and Refurbishments	4,696	11,397
Telephone	380	310
Sundry Expenses	2,051	1,934
	<u>30,917</u>	<u>36,350</u>
Surplus for Year	28,077	25,106
Grant to Hayes Parish Church	-14,000	-13,000
Agreed Contribution to OCS Renovations	-23,700	
Overall Surplus	<u>-9,623</u>	<u>12,106</u>
<u>General Reserve</u>		
Opening Balance	82,494	70,389
Surplus as above	-9,623	12,106
Closing Balance	<u>72,871</u>	<u>82,494</u>

Please note that the above figures are subject to final audit

