



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

**ANNUAL REPORT**  
  
**of the**  
  
**PAROCHIAL CHURCH COUNCIL**  
  
**2021**

## HAYES (KENT) PAROCHIAL CHURCH COUNCIL Annual Report for 2020

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 **1<sup>st</sup> January 2020** until this report was approved are:

### \* Trustee during 2020

#### EX OFFICIO:-

<i>Incumbent:</i>	The Revd Napoleon John	*	Chairman (January 2013)
<i>Licensed Lay Minister:</i>	Mrs Becky Willoughby	*	
<i>Churchwardens:</i>	Mrs Sarah Willis	*	Appointed April 2018 (Resigned October 2020)
	Mr Mark Willoughby	*	Appointed April 2019
	Mrs Yvonne Pickford	*	Appointed October 2020
<i>Representatives on the Deanery Synod:</i>	Mrs Mary Whytock	*	(to April 2023) (PCC Secretary)
	Mrs Yvonne Pickford	*	(to April 2020)
	Mr Mark Willoughby		"
	Mr David James	*	(to April 2023)
<b>CO-OPTED:</b>	Mr Richard Truelove	*	Honorary Treasurer

<b>ELECTED:</b>	Mrs Shirley Neal	*	(Resigned February 2021)
	Mrs Carol Crouch	*	(to April 2022)
	Mr Tudor Griffiths	*	"
	Ms Francesca Lauri	*	"
	Mrs Barbara Marsden	*	"
	Mrs Clare Scriven	*	"
	Mrs Carolyn Tooley	*	"
	Mr Peter Wickert	*	"
	Mrs Eileen Cohen	*	(Resigned October 2020)

<b>Church Administrator:</b>	Mrs Brenda Harper		Appointed October 2015
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#### 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 OCS Trust has ceased to exist and the PCC have appointed a management group to oversee the day-to-day management issues of the OCS Complex, whose accounting detail will be within the Church's accounting system.



## RECTOR'S REVIEW – ANNUAL PARISH CHURCH MEETING 2021

### And Finally

This is my ninth and the last review for St. Mary the Virgin Hayes. What shall I write in my last review? I can't yet say good bye to you, I am still here for the next few months. Perhaps, it is okay to begin the last review by referring to my first review, (2013) for St. Mary's Hayes. Not sure if many of us would remember 2013's review so let me remind it in part. The review started with the words, "What is your vision for Hayes Napo? I have been asked this question repeatedly since my arrival to St. Mary's Hayes in January. I have often responded saying; my hope for Hayes is HAYES"! What did I mean by 'HAYES'?

**H**, for holy living. "For he chose us in him before the creation of the world to be holy and blameless in his sight" (Ephesians 1:4). I expressed my hope that we may live lives that are worthy of the name of our Saviour.

**A**, for authority. Jesus said, "All authority in heaven and on earth has been given to me..." (Matthew 28:18-20). The one who has all authority has given us authority to proclaim and live his gospel. I said, I hope through my teaching and preaching you would have confidence in the message we have and be able to speak of your faith confidently.

**Y** for a Finnish word 'ystava' meaning 'friend'. The hope was expressed that through our attitude people around us would know, 'Jesus is a friend of sinners'.

**E** for evangelism. Hope that we will strike a right balance between maintenance (meaning maintaining what we have) and communicating the message we have with those who need to hear it.

**S** for service. To train men and women to be servants for Christ.

Probably a better way would be for you to reflect on the last eight plus years and see where we are today. But I guess a better chance for that would be your 'Vision Day' in May. I pray that you would prayerfully look back on the past years, thank God for what we managed to do together. Boldly recognise the areas of ministry where more work is needed and joyfully commit yourself to work on those areas with a new and fresh leadership.

Let me now say a few things about the year that is behind us. I hope you would agree that the year 2020 was exceptional by every measure. The doors of the parish church were locked up for five months between March and December. The first two months of 2021 also saw the public worship in person suspended, that is seven months of closer in one year. I believe never before the doors of this church were locked to the worshippers for so long. But as the situation was exceptional so was exceptional God's grace to us and the resilience of St. Mary's church family. In fact, so much that during the first lockdown our church slogan became, 'the doors are shut but the church remains open'. By God's grace, your prayerful support, your commitment to the Lord and your church the ministry continued one way or the other. In the first lockdown most of the time we ministered on Zoom from the Rectory. In the second and third lockdown we managed to Zoom and live stream services from the church building. My thanks are due to all of you for your unfailing support for your church and the Ministry Team.

During the extraordinary times we as a church, not only managed to keep the church going but our reach-out and ministry expanded too. Our LLM, Mrs Becky Willoughby was instrumental in setting up the Foodbank in Hayes, well done to Becky and her team. Our halls were very well looked after in these hard times. The booking Manager, Mrs Julie Clark did everything possible to open the halls for a group that was able to safely meet and she continued to give information and hope to other groups. Halls' management is a big project and I thank God for Julie and her team. And who can forget the resilience of our dear Churchwarden Mrs Yvonne Pickford and Mrs Brenda Harper, Administrator during those tough times.

On the financial front under the capable leadership of Mr Richard Truelove we managed to pay all the bills and our parish share. We also contributed generously to Diocesan's Covid 19 support fund so that some other church within our Diocese may be blessed. We are all aware Richard has resigned his position after many faithful years of service and I want to take this opportunity to record thank you for his work. I also thank God who has raised Mr Edward (Ed) Roberts to look after the church finances and I have every faith that like Richard, Ed is going to be a great asset for St. Mary's Hayes. And finally knowing God's grace extended to this church I have every reason to believe that my going too will be beneficial for you. In the Lord's time a right person will come to lead you in your ministry to your community and beyond. In closing I would like to say to you what St. Paul said to the Philippians church, "Rejoice in the Lord always; again I will say, Rejoice" (Philippians 4:4). May my God provide for all your needs!

Yours in Christ's services  
**Napo John**



## **St Mary the Virgin Hayes - Safeguarding Report for APCM 2021**

St Mary's Church promotes and maintains a safer culture that protects and promotes the welfare of children, young people and vulnerable adults.

All PCC members, along with the incumbent, have a duty of care to ensure the protection of the vulnerable in their Church Community. Safeguarding is an item on the monthly PCC agenda and any items of concern or updates can be discussed. The PCC are encouraged to complete the Foundation Level of Safeguarding Training, on top of the mandatory Basic Level, and members are in the process of completing this. In line with good practice contact details of the Safeguarding Officer and links to further support and information can now be found on the front page of the website.

Articles on Domestic Violence and Mental Health, have appeared in the Hayes Herald to help to raise awareness and to provide contact details for relevant organisations.

An online forum for Parish Safeguarding Officers in the Dioceses was held in January to share good practice, to provide further details about the latest advice and to discuss recent changes to the Dioceses Safeguarding Team. One of the outcomes of this meeting was for local Parish Safeguarding Officers to provide their contact details with each other to enable networking and further meetings to be set up.

In October a report by into Child Sexual Abuse was published, which found that the Church of England failed to protect children and young people from within its ranks and it made a number of significant recommendations. In line with this the Church will be reviewing its practices and forwarding revised guidelines which will be shared with Parishes in due course.

If you, or anyone you are in contact with has been affected by the publication of the report and wants to talk to someone independently about any concerns or experiences a new Safe Spaces helpline has been set up. This was launched at the end of September before the publication of the report and is a free, national support service independently run by Victim Support. You can contact the Safe Spaces team via telephone on: 0300 303 1056, via email: [safespaces@victimsupport.org.uk](mailto:safespaces@victimsupport.org.uk) or via their website: [www.SafeSpacesEnglandandWales.org.uk](http://www.SafeSpacesEnglandandWales.org.uk)

There have not been any Safeguarding issues in this year that have been referred to the Diocese Safeguarding Team.

The care and protection of children, young people and vulnerable adults involved in Church activities is the responsibility of the whole Church. Everyone who participates in the Church has a role to play in promoting a safer Church for all.

Should you have any concerns regarding the welfare of a child, young person or vulnerable adult, or wish to find out further information regarding Safeguarding you should contact the Church Safeguarding Officer in the first instance. If you are aware of any immediate danger then you should call 999.

**Clare Scriven - Parish Safeguarding Officer**

**Telephone: 07512 053 362**

**Email: [clare@stmaryshayeskent.co.uk](mailto:clare@stmaryshayeskent.co.uk)**

**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 2020**

Rector:	The Reverend Napoleon John
Churchwardens:	Mrs Yvonne Pickford 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 31<sup>st</sup> December 2020**

Understandably with the pandemic the Church's finances in 2020 are very different to normal and thus any comparison to either previous years and/or the budget set at the beginning or the year is somewhat academic. As such my report this year is a little different to usual, with direct comparisons kept to a minimum.

Although it is not possible to compute an exact sum, the view of the Finance Committee is that the pandemic has cost the Church around £20k, with nearly half of this figure being attributable to lost hiring income at the Old Church Schools. As a result, a one-off transfer of this amount has been made from our legacy funds. In addition some rationalisation of our other Funds has taken place, with the result that the General Fund has actually increased by just under £4k. The table below seeks to highlight the main numbers:

	2020	2019
Income from Ordinary Activities	£61,153	£78,304
Expenditure from Ordinary Activities	- £100,130	- £103,744
<b>Deficit on Ordinary Items</b>	<b>- £38,977</b>	<b>- £25,440</b>
Net Income from OCS Flat and Car Park	£5,966	£5,711
One-Off Donations	£3,524	£2,965
Interest	£1,734	£2,686
Charity Giving	- £2,511	- £2,107
Quinquennial Savings	- £3,000	-£3,000
OCS - Surplus Funds	£6,300	£14,000
COVID-19 Transfer from Legacies	£20,000	
Transfers from Designated/Restricted Funds	£10,847	
<b>Final Result</b>	<b>£3,883</b>	<b>- £5,185</b>

Income: The fall in total income was mainly due to three factors: (1) a fall of c£4,000 in loose plate; (2) a reduction in Fee income of nearly £7,000; and (3) a reduction in Pledged Giving of just over £5,000 (including Gift Aid).

Expenditure: Total expenditure decreased by just over £3,600 (circa 3.6%) as it was possible to save some costs during the Church's closure. However, the majority of expense items still remained including, aside from our payment to the Diocese, such things as insurance, fire safety and the costs of the Church Administrator.

Old Church Schools: In financial terms the biggest impact of the pandemic was the loss of hiring income at the OCS - this fell from £59,238 in 2019 to £27,731 in 2020, although this was partially mitigated by receipt of a £10k COVID grant from the Government. As a result of this income fall the usual grant from the OCS substantially reduced from £14k to £6.3k.

Other Notable Points: Firstly, the pandemic is also going to impact the current year as well and our best estimate is that, assuming some sort of return to normality from April onwards, there will be a further £10,000 negative impact. Secondly, research into the origins of the OCS Trust has shown that this trust should have been disbanded in 1974. As such the OCS finances have now been brought back under the Church's remit, albeit in a separate Designated Fund.

## **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: 9 March 2021



**HAYES (KENT) PAROCHIAL CHURCH COUNCIL****STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31st December 2020**

All figures in £'s

	Note	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>Total 2020</u>	<u>Total 2019</u>
		<u>General</u>	<u>Designated</u>			
<b>INCOMING RESOURCES</b>						
<i>Incoming resources from donors</i>	2(a)	60,280	0	0	60,280	69,085
<i>Other voluntary income</i>	2(b)	0	2,223	11,924	14,147	23,258
<i>Income from events &amp; activities</i>	2(c)	4,684	130	2,476	7,290	18,611
<i>Other ordinary income</i>	2(d)	13,329	0	0	13,329	21,624
<i>Income from investments</i>	2(e)	1,734	92	0	1,825	2,768
<b>TOTAL INCOMING RESOURCES</b>		<u>80,027</u>	<u>2,444</u>	<u>14,400</u>	<u>96,871</u>	<u>135,345</u>
<b>RESOURCES USED</b>						
<i>Missionary and charity giving</i>	3(a)	2,511	0	2,415	4,926	7,748
<i>Activities directly relating to the work of the church</i>	3(b)	99,908	14,831	13,042	127,782	137,586
<i>Fund-raising and publicity</i>	3(c)	0	0	0	0	0
<i>Church management and administration</i>	3(d)	1,572	0	0	1,572	1,930
<b>TOTAL RESOURCES USED</b>		<u>103,991</u>	<u>14,831</u>	<u>15,457</u>	<u>134,279</u>	<u>147,263</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(23,964)	(12,387)	(1,058)	(37,408)	(11,918)
<b>NET MOVEMENT IN FIXED ASSETS</b>		-	-	-	0	-
<b>CLOSING GRANT FROM OCS TRUST</b>	11	-	88,740	-	88,740	-
<b>GAINS AND LOSSES ON INVESTMENTS</b>						
- realised		-	-	-	0	0
- unrealised		-	-	66	66	151
<b>TRANSFERS BETWEEN FUNDS</b>		27,847	(27,358)	(489)	0	0
<b>NET MOVEMENT IN FUNDS</b>		<u>3,883</u>	<u>48,995</u>	<u>(1,481)</u>	<u>51,397</u>	<u>(11,767)</u>
<b>BALANCES BROUGHT FORWARD</b>		68,626	309,810	32,060	410,496	422,263
<b>BALANCES CARRIED FORWARD</b>		<u>72,509</u>	<u>358,805</u>	<u>30,580</u>	<u>461,894</u>	<u>410,496</u>



**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>			
<b>INCOMING RESOURCES</b>						
Incoming resources from donors	2(a)	69,085	0	0	69,085	71,015
Other voluntary income	2(b)	0	10,000	13,258	23,258	14,348
Income from events & activities	2(c)	12,015	470	6,126	18,611	23,621
Other ordinary income	2(d)	21,674	0	(50)	21,624	33,339
Income from investments	2(e)	2,686	82	0	2,768	2,283
<b>TOTAL INCOMING RESOURCES</b>		<u>105,459</u>	<u>10,552</u>	<u>19,334</u>	<u>135,345</u>	<u>144,605</u>
<b>RESOURCES USED</b>						
Missionary and charity giving	3(a)	2,107	0	5,641	7,748	7,862
Activities directly relating to the work of the church	3(b)	103,607	19,595	14,383	137,585	208,080
Fund-raising and publicity	3(c)	0	0	0	0	0
Church management and administration	3(d)	1,930	-	-	1,930	336
<b>TOTAL RESOURCES USED</b>		<u>107,644</u>	<u>19,595</u>	<u>20,024</u>	<u>147,263</u>	<u>216,277</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(2,185)	(9,043)	(690)	(11,918)	(71,672)
<b>NET MOVEMENT IN FIXED ASSETS</b>		-	-	-	0	(700)
<b>GAINS AND LOSSES ON INVESTMENTS</b>						
- realised		-	-	-	0	0
- unrealised		-	-	151	151	179
<b>TRANSFERS BETWEEN FUNDS</b>		(3,000)	3,000	-	0	0
<b>NET MOVEMENT IN FUNDS</b>		<u>(5,185)</u>	<u>(6,043)</u>	<u>(539)</u>	<u>(11,767)</u>	<u>(72,193)</u>
<b>BALANCES BROUGHT FORWARD</b>		73,811	315,853	32,599	422,263	494,456
<b>BALANCES CARRIED FORWARD</b>		<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****BALANCE SHEET AS AT 31ST DECEMBER 2020**

All figures in £'s

	Note	<u>2020</u>	<u>2019</u>
<b>FIXED ASSETS</b>			
Tangible fixed assets	5(a)	0	0
Investment assets	5(b)	<u>1,024</u>	<u>958</u>
		<u>1,024</u>	<u>958</u>
<b>CURRENT ASSETS</b>			
Debtors	7	11,113	13,285
Short term deposits:			
Diocese of Rochester		201,678	173,007
CCLA deposit fund		234,165	273,015
Cash at bank and in hand		<u>17,805</u>	<u>39,329</u>
		<u>464,761</u>	<u>498,635</u>
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	8	(3,892)	(89,098)
<b>NET CURRENT ASSETS</b>		<u>460,869</u>	<u>409,538</u>
<b>NET ASSETS</b>		<u>461,894</u>	<u>410,496</u>
<b>FUNDS</b>			
Unrestricted - General	9(a)	72,509	68,626
Unrestricted - Designated	9(b)	<u>358,805</u>	<u>309,810</u>
Total unrestricted funds		<u>431,314</u>	<u>378,436</u>
Restricted	9(c)	30,580	32,060
<b>TOTAL FUNDS</b>		<u>461,894</u>	<u>410,496</u>

Approved by the Parochial Church Council on 9th March 2021 and signed on its behalf by:

The Reverend Napoleon John (Chairman)



Richard Truelove (Honorary Treasurer)



The notes numbered one to eleven 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 2020**

#### **CHARITY REGISTRATION**

In accordance with the requirements of the Charities Act the PCC was registered as a separate charity with effect from 28<sup>th</sup> 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 1<sup>st</sup> 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 2020**

#### **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 2020**

All figures in £'s

**2. INCOMING RESOURCES - 2020**

	<u>Unrestricted Funds</u>		<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2020</u>	<u>2019</u>
2(a) <i>Incoming resources from donors</i>					
Planned Giving:					
Covenants/Gift Aid	43,762	-	-	43,762	47,956
Income tax recoverable	9,802	-	-	9,802	10,707
Collections and boxes	3,192	-	-	3,192	7,458
Sundry donations	3,524	-	-	3,524	2,965
	<u>60,280</u>	<u>0</u>	<u>0</u>	<u>60,280</u>	<u>69,085</u>
2(b) <i>Other voluntary income</i>					
Churchyard donations	-	-	11,624	11,624	12,598
Youth and families' worker	-	360	300	660	660
Memorials and legacies	-	1,863	-	1,863	10,000
	<u>0</u>	<u>2,223</u>	<u>11,924</u>	<u>14,147</u>	<u>23,258</u>
2(c) <i>Income from events &amp; activities</i>					
Fees	3,448	-	-	3,448	10,390
Magazine and bookstall	1,236	-	-	1,236	1,625
Fabric and bells fund	-	30	-	30	30
Organ fund	-	100	-	100	440
Flower fund	-	-	61	61	465
Parents and toddler group	-	-	-	0	0
Ringers' Guild	-	-	-	0	20
Fund-raising activities	-	-	2,415	2,415	5,641
	<u>4,684</u>	<u>130</u>	<u>2,476</u>	<u>7,290</u>	<u>18,611</u>
2(d) <i>Other ordinary income</i>					
Churchyard Income	-	-	-	0	0
Income from OCS flat	6,080	-	-	6,080	5,880
Grant from OCS Trust	6,300	-	-	6,300	14,000
Net movement in wedding deposits	-	-	-	0	(50)
Sundry Income	949	-	-	949	1,794
	<u>13,329</u>	<u>0</u>	<u>0</u>	<u>13,329</u>	<u>21,624</u>
2(e) <i>Income from investments</i>					
Dividends and interest	1,734	92	-	1,825	2,768
	<u>1,734</u>	<u>92</u>	<u>0</u>	<u>1,825</u>	<u>2,768</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>80,027</u>	<u>2,444</u>	<u>14,400</u>	<u>96,871</u>	<u>135,345</u>

**HAYES (KENT) PAROCHIAL CHURCH COUNCIL****NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31st December 2020**

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) Incoming resources from donors					
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) Other voluntary income					
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) Income from events & activities					
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) Other ordinary income					
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) Income from investments					
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>
<b>TOTAL INCOMING RESOURCES</b>	<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 2020**

All figures in £'s

**3. RESOURCES USED - 2020**

		<u>Unrestricted Funds</u>		<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2020</u>	<u>2019</u>
3(a)	<i>Missionary and charity giving</i>					
	Local Charities	1,071	-	1,620	2,690	3,060
	National Charities	-	-	113	113	1,600
	Overseas Charities	1,440	-	682	2,122	3,088
		<u>2,511</u>	<u>0</u>	<u>2,415</u>	<u>4,926</u>	<u>7,748</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	8,440	-	-	8,440	8,517
	Rectory upkeep costs	3,083	-	-	3,083	3,192
	Church service expenses	721	-	-	721	833
	Youth and families' worker	-	-	-	0	16,498
	General running expenses	4,068	-	-	4,068	4,175
	General repairs	1,683	-	-	1,683	1,773
	Insurance costs	3,314	-	-	3,314	3,270
	Light, heat and water	4,749	-	-	4,749	4,583
	Expenditure on magazine	1,295	-	-	1,295	2,220
	Organist, choir and music	3,869	-	-	3,869	5,538
	Churchyard expenditure	-	-	12,942	12,942	13,020
	Flower fund	-	-	100	100	655
	Parents and Toddler Group	-	-	-	0	47
	OCS Flat Costs	114	-	-	114	829
	Use of legacies	-	14,831	-	14,831	3,096
	Sundry expenses	772	-	-	772	1,538
		<u>99,908</u>	<u>14,831</u>	<u>13,042</u>	<u>127,782</u>	<u>137,586</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	1,572	-	-	1,572	1,930
		<u>1,572</u>	<u>0</u>	<u>0</u>	<u>1,572</u>	<u>1,930</u>
	<b>TOTAL RESOURCES USED</b>	<u>103,991</u>	<u>14,831</u>	<u>15,457</u>	<u>134,279</u>	<u>147,263</u>

**HAYES (KENT) PAROCHIAL CHURCH COUNCIL****NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**for the year ended 31st December 2020**

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)	Missionary and charity giving					
	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)	Activities directly relating to the work of the church					
	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
	Refurbishments - OCS Flat	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)	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	1,930	-	-	1,930	336
		<u>1,930</u>	<u>0</u>	<u>0</u>	<u>1,930</u>	<u>336</u>
	<b>TOTAL RESOURCES USED</b>	<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 2020

All figures in £'s

#### 4. STAFF COSTS

	<u>2020</u>	<u>2019</u>
Wages and salaries	7,363	24,598
Pension costs	221	652
Social security costs	-	(1,931)
	<u>7,584</u>	<u>23,319</u>

The PCC employed Brenda Harper as the Church Administrator throughout both years and Charlotte Abernethy as the Youth and Families' Worker until 19th August 2019. The negative figure against Social Security costs in 2019 is due to a credit on account of Employment Allowance for both 2018 and 2019.

#### 5. FIXED ASSETS FOR USE BY THE PCC

5(a)	<i>Tangible fixed assets</i>		<u>2020</u>	<u>2019</u>
	Gross and Net Book Value	At 1st January	-	-
		Additions	-	-
		Depreciation	-	-
		Disposals	-	-
		At 31st December	<u>0</u>	<u>0</u>

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>2020</u>	<u>2019</u>
	Income Shares	At 1st January	958	807
		Additions	-	-
		Disposals	-	-
		Revaluation Gain/(Loss)	66	151
		At 31st December	<u>1,024</u>	<u>958</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 2020 amounted to £5,850 (£7,864) 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 £453 (£1,169).

The Church has utilised Bournier Bullock, Chartered Accountants for the 2020 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 2020

All figures in £'s

#### 7. DEBTORS

	2020	2019
Gift aid recoverable	11,113	13,285
Other debtors	0	0
	<u>11,113</u>	<u>13,285</u>

#### 8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
Amount owed to OCS Trust	-	87,621
OCS receipts subject to refund	1,765	0
Hayes Herald advance income	-	480
Year-end accruals	1,488	960
Sundry other creditors	639	37
	<u>3,892</u>	<u>89,098</u>

#### 9. ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS

9(a) General Funds	2020	2019
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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	80,027	105,459
Outgoings during the year	(103,991)	(107,644)
Fund Transfers (net)	<u>27,847</u>	<u>(3,000)</u>
Net Movement	3,883	(5,185)
At 1st January	<u>68,626</u>	<u>73,811</u>
At 31st December	<u>72,509</u>	<u>68,626</u>
Represented by:-		
Fixed Assets	-	-
Current Assets	76,401	157,724
Current Liabilities	<u>(3,892)</u>	<u>(89,098)</u>
	<u>72,509</u>	<u>68,626</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 Mary Whytock continues in her role for another year and this was discussed and passed as a motion at a meeting of the PCC on 10th March 2021. The rationale for this is her specific expertise and the lack of any alternative nominations. Richard Truelove is retiring at the Annual Meeting in April 2021.

#### 11. OLD CHURCH SCHOOLS TRUST

An investigation involving lawyers has concluded that the separate OCS Trust, under which the day-to-day activities of the Old Church Schools have been conducted, should have "lapsed" following the purchase of the Schools by the Church in January 1974. This has now been corrected following the approval and execution of various resolutions, with the net assets of the Trust being transferred to the Church by way of a special grant.



# HAYES (KENT) PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31st December 2020

All figures in £'s

### 9. ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS (continued)

#### 9(b) Designated Funds

	<u>Sundry Memorials Legacies</u>	<u>Wedding Deposit Fund</u>	<u>Fabric and Bells Fund</u>	<u>Organ Repair Fund</u>	<u>Youth and Families' Worker</u>	<u>OCS Complex</u>	<u>Fabric Reserve</u>
Income in 2020	1,863	-	30	100	360	-	3,092
Outgoings in 2020	(14,831)	-	-	-	-	-	-
Transfers/Depreciation	(24,599)	-	(3,025)	(2,735)	-	88,740	-
Net Movement	(37,567)	0	(2,995)	(2,635)	360	88,740	3,092
At 1st January	236,988	0	2,995	2,635	32,548	5,797	28,847
At 31st December	199,421	0	0	0	32,908	94,537	31,938
Represented by:-							
Fixed Assets	-	-	-	-	-	-	-
Current Assets	199,421	0	0	0	32,908	94,537	31,938
Current Liabilities	-	-	-	-	-	-	-
	199,421	0	0	0	32,908	94,537	31,938
Income in 2019	10,000	50	30	440	-	-	3,082
Outgoings in 2019	(3,096)	(100)	-	-	(15,838)	(661)	-
Transfers/Depreciation	-	-	-	-	-	-	-
Net Movement	6,904	(50)	30	440	(15,838)	(661)	3,082
At 1st January	230,084	50	2,965	2,195	48,387	6,458	25,765
At 31st December	236,988	0	2,995	2,635	32,548	5,797	28,847

#### 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>Ringers' Guild Fund</u>
Income in 2020	11,624	61	-	300	-	-	-
Outgoings in 2020	(12,942)	(100)	-	-	-	-	-
Transfers/Revaluations	-	-	(89)	-	(400)	66	-
Net Movement	(1,318)	(40)	(89)	300	(400)	66	0
At 1st January	26,583	1,869	89	0	700	958	1,861
At 31st December	25,265	1,830	0	300	300	1,024	1,861
Represented by:-							
Fixed Assets	-	-	-	-	-	1,024	-
Current Assets	25,265	1,830	0	300	300	-	1,861
Current Liabilities	-	-	-	-	-	-	-
	25,265	1,830	0	300	300	1,024	1,861
Income in 2019	12,598	465	-	660	-	-	20
Outgoings in 2019	(13,020)	(655)	(47)	(660)	-	-	-
Transfers/Revaluations	-	-	-	-	-	151	-
Net Movement	(422)	(190)	(47)	0	0	151	20
At 1st January	27,006	2,059	136	0	700	807	1,841
At 31st December	26,583	1,869	89	0	700	958	1,861



## **HAYES OLD CHURCH OF ENGLAND SCHOOL**

### **Independent Examiner's Report to the Trustees**

This report on the accounts of the Hayes Old Church of England School (the "OCS Trust") for the year ended 31st December 2020, which are set out in the previous pages, is in respect of an examination carried out under the Church Accounting Regulations 2006 (the "Regulations") and s.145 of the Charities Act 2011 (the "Act").

### **Respective responsibilities of trustees and examiner**

As Trustees of the OCS Trust 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 Archbishop's Council. The examination includes a review of the accounting records kept by the OCS Trust 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 accounting requirements concerning 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

**HAYES (KENT) PAROCHIAL CHURCH COUNCIL****Additional Information Sheet (1) not forming part of the formal Financial Statements****SUMMARY OF CHARITY GIVING IN 2020**

All figures in £'s

	<u>General Funds</u>	<u>Restricted Funds</u>	<u>Total 2020</u>	<u>Total 2019</u>
<i>Local Charities:</i>				
Bromley Food Bank		241	241	0
CASPA		715	715	1,081
Demelza House		73	73	166
Friends of Rochester Cathedral	20		20	20
Hayes Food Bank		241	241	0
St Christopher's Hospice			0	393
Welcare	1,051	350	1,400	1,400
	<u>1,071</u>	<u>1,620</u>	<u>2,690</u>	<u>3,060</u>
<i>National Charities:</i>				
Children's Society		113	113	639
Mission to Seafarers			0	139
Mothers' Union Charity			0	133
Royal British Legion			0	560
Save The Children Fund			0	130
	<u>0</u>	<u>113</u>	<u>113</u>	<u>1,600</u>
<i>Overseas Charities:</i>				
Christian Aid - General		160	160	2,528
Christian Aid Coronavirus Appeal		170	170	0
Church Missionary Society		99	99	611
CMS re Specific Missionary Partners	1,440		1,440	1,440
Cyclone Idai Appeal			0	195
Mpwapwa Tanzania Project			0	383
Poverty and Hope Appeal		254	254	214
Rochester Links re Confirmation			0	0
Traidcraft			0	120
	<u>1,440</u>	<u>682</u>	<u>2,122</u>	<u>5,491</u>
<b>Total Charity Giving</b>	<u>2,511</u>	<u>2,415</u>	<u>4,926</u>	<u>10,151</u>

There was understandably a significant reduction in the Church's ability to hold the usual fund-raising events due to the Coronavirus pandemic. As such any comparison to the previous year is not meaningful.

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 2020**

All figures in £'s

	<u>2020</u>	<u>2019</u>
<b><u>Income</u></b>		
Letting to Pre-School	10,593	12,256
Other Lettings	17,138	46,982
Sundry Income	10,000	0
	<u>37,731</u>	<u>59,238</u>
<b><u>Expenditure</u></b>		
Cleaning - Direct Costs	9,261	12,235
Cleaning Materials and Sundry Supplies	762	1,290
Fire Equipment	834	838
Insurance	2,625	2,590
Light, Heat and Water	3,568	4,908
Rates and Refuse Collections	1,207	1,464
Repairs and Refurbishments	7,627	7,689
Telephone	413	404
Sundry Expenses	1,955	1,130
	<u>28,252</u>	<u>32,549</u>
Surplus for Year	9,479	26,690
Grant to Hayes Parish Church	-6,300	-14,000
Special Grant to Hayes Parish Church	-88,740	
<b>Overall Surplus/(Deficit)</b>	<u>-85,561</u>	<u>12,690</u>
<b><u>General Reserve</u></b>		
Opening Balance	85,561	72,871
Surplus/(Deficit) as above	-85,561	12,690
Closing Balance	<u>0</u>	<u>85,561</u>

Please note that the above figures are subject to final audit