

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. GREGORY AND ST. MARTIN, WYE

England & Wales · Charity number 1135099

## Details

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**Other names** WYE PCC

**Status** Registered

**Legal form** Previously excepted

**Registered** 2010-03-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Zealds House  
39 Church Street  
Wye  
Ashford  
TN25 5BL

**Phone** 01233813793

**Email** [office@wyebenefice.org.uk](mailto:office@wyebenefice.org.uk)

**Website** [www.wyebenefice.org.uk](http://www.wyebenefice.org.uk)

## Activities

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**Objects:** Promoting in the ecclesiastical parish the whole mission of the Church.

**Activities:** Wye PCC is committed to making the gospel of Jesus Christ accessible as possible to the people of the parish and to all who visit or pass through. We work hard to serve our local community, to encourage as many people as possible to encounter the risen Christ and to deepen their faith through prayer and scripture, music and sacrament.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Kent

## Finances

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| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £222,588 | £220,394    | -      | -         |
| 2023-12-31 | £275,173 | £279,323    | -      | -         |
| 2022-12-31 | £200,701 | £214,831    | -      | -         |
| 2021-12-31 | £277,548 | £266,065    | -      | -         |
| 2020-12-31 | £171,309 | £176,046    | -      | -         |

## Trustees

| Name                             | Role  | Appointed  |
|----------------------------------|-------|------------|
| <b>Rev RAVI MICHAEL HOLY</b>     | Chair | 2011-09-02 |
| David John Ross                  |       | 2012-10-10 |
| Dr MARK DAMIAN DELLER            |       |            |
| Elisabeth Ann Hill               |       | 2021-06-27 |
| Gareth Melindwr Edwards          |       | 2025-05-19 |
| Gemma Groom                      |       | 2026-05-18 |
| LUCY HARRIET HUNTINGTON          |       | 2020-09-20 |
| Lady Katharine Elizabeth Brazier |       | 2026-05-18 |
| Penelope Anne Carsley Haynes     |       | 2022-11-21 |
| Philippa Mary Graham             |       | 2025-05-19 |
| Professor NICHOLAS JOHN RUSSELL  |       | 2014-04-19 |
| Rev Daniel Graham Ralph          |       | 2025-05-19 |
| Rev LINDA ANN CROSS              |       | 2011-09-02 |
| Richard Edward Lamb              |       | 2025-05-19 |
| Robert Hotot Dudley              |       | 2022-04-28 |
| Stephen Geoffrey Clapham         |       | 2020-09-21 |
| Teresa Lynne Redfern             |       | 2018-04-22 |

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# Accounts

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**Charity number: 1135099**

**The Parochial Church Council of the Ecclesiastical Parish of Wye with  
Hinxhill**

**Unaudited**

**Trustee's report and financial statements**

**For the year ended 31 December 2024**

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

## **Contents**

|                                                                                   | Page           |
|-----------------------------------------------------------------------------------|----------------|
| <b>Reference and administrative details of the PCC, its Trustees and advisers</b> | <b>1</b>       |
| <b>Trustee's report</b>                                                           | <b>2 - 7</b>   |
| <b>Independent examiner's report</b>                                              | <b>8 - 9</b>   |
| <b>Statement of financial activities</b>                                          | <b>10</b>      |
| <b>Balance sheet</b>                                                              | <b>11</b>      |
| <b>Notes to the financial statements</b>                                          | <b>12 - 21</b> |

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Reference and administrative details of the PCC, its Trustees and advisers For the year ended 31 December 2024**

|                                         |                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Charity registered number</b>        | 1135099                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Principal office</b>                 | United Wye Benefice<br>Office 2, Zealds House<br>39 Church Street<br>Wye<br>Ashford<br>TN25 5BL                                                                                                                                                                                                                                                                          |
| <b>Independent Examiner</b>             | S M Rouse FCCA DChA<br>Kreston Reeves LLP<br>Chartered Accountants<br>37 St Margaret's Street<br>Canterbury<br>Kent<br>CT1 2TU                                                                                                                                                                                                                                           |
| <b>Bankers</b>                          | Lloyds Bank<br>29 Bank Street<br>Ashford<br>TN23 1DG                                                                                                                                                                                                                                                                                                                     |
| <b>Rector</b>                           | The Rev'd. Ravi Holy                                                                                                                                                                                                                                                                                                                                                     |
| <b>Associate Priest</b>                 | The Rev'd. Linda Cross<br>The Rev'd Dan Ralph (from 29 June 2024)<br>The Rev'd Dawn Stamper (from 24 April 2024)                                                                                                                                                                                                                                                         |
| <b>Licensed Reader</b>                  | Mr Kevin Rall<br>Mrs Lucy Carvill<br>Mr Nigel Poole (from 22 September 2024)                                                                                                                                                                                                                                                                                             |
| <b>Churchwardens</b>                    | Mrs Penny Haynes<br>Mr Robert Dudley                                                                                                                                                                                                                                                                                                                                     |
| <b>Representatives of Deanery Synod</b> | Mr Robert Dudley<br>Mrs Teresa Redfern                                                                                                                                                                                                                                                                                                                                   |
| <b>Elected Members</b>                  | Mr David Ross<br>Mrs Lucy Huntington<br>Professor Nicholas Russell<br>Mrs Teresa Redfern<br>Mr Robin Pelham Reid (Fabric Officer) (until November 2024)<br>Mr Mark Deller (Director of Music)<br>Mr Mark Hosea<br>Mrs Elisabeth Hill<br>Mrs Emma Horne (until May 2024)<br>Mrs Evelyn House (until February 2025)<br>Mr Michael Roberts (from April until November 2024) |
| <b>Treasurer</b>                        | Mr Stephen Clapham                                                                                                                                                                                                                                                                                                                                                       |
| <b>Secretary</b>                        | Mrs Pamela Clapham                                                                                                                                                                                                                                                                                                                                                       |

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report**

**For the year ended 31 December 2024**

The Trustees present their annual report together with the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St Gregory and St Martin, Wye (the PCC) for the year ended 31 December 2024. The trustees confirm that the annual report and financial statements of the PCC comply with the current statutory requirements, the requirements of the PCC's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS102) (effective 1 Jan 2019).

### **Administrative information**

St Gregory and St Martin is situated in the centre of the village of Wye. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is the United Wye Benefice Office, Zealds House, Office 2, 39 Church Street, Wye. TN25 5BL.

The PCC is also known by the name Wye PCC.

### **Objectives and activities**

#### **a. Policies and objectives**

The PCC has the responsibility of cooperating with the Rector, the Rev Ravi Holy, in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and economic. It also has responsibility for the maintenance of the fabric of the church building. The members of the PCC act as trustees of the charity.

The parish of Wye with Hinxhill is part of the Wye benefice which previously consisted of five parishes: Wye with Hinxhill, Boughton Aluph and Eastwell, Brook, Petham and the 'Parish Upon the Hill' which incorporates Waltham, Elmsted and Hastingleigh churches. The parish of Stelling and Upper Hardres, previously part of the Chartham benefice, has been added to the Wye benefice making it a six parish/10 church benefice, all under the authority of the Rector, with an associate priest based in Hastingleigh and looking after Petham, the Parish Upon the Hill and Stelling and Upper Hardres.

The PCC is committed to making the gospel of Jesus Christ as accessible as possible to the people of the Parish and to all who visit. We work hard to serve our local community, to encourage as many people as possible to encounter the risen Christ and then to deepen their faith through prayer and scripture, sacrament, music and community.

When planning our activities for the year the Rector and the PCC has considered the Charity Commission's guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to encounter the living God and to live out their faith as part of our parish community through:

- Spiritual life
- Worship and prayer
- Christian discipleship
- Work with children and young people
- Provision of pastoral care for people in the community and congregation
- Missionary and outreach work

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued)**

**For the year ended 31 December 2024**

#### **Achievements and performance**

##### **a. Review of activities**

2024 has seen St Gregory and St Martin finally shake off the baleful consequences of the pandemic and resume its role at the centre of the Wye village community. Events such as the Halloween celebration, the Widow's Mite fundraising campaign which received strong support from all sectors of the village and the huge number of families and children who attended the Christingle service and the Crib service at Christmas confirmed that the church has re-established itself at the heart of the village.

We are privileged to have a flourishing choir who lead our formal worship and a music group to lead our more informal services. There is a service of Morning Prayer every Wednesday at 9am. Every Sunday the church provides a midmorning service. There is a Book of Common Prayer Holy Communion at 8 o'clock every other week and evensong on the fourth Sunday of the month. In addition, there is a Celtic Evening Prayer once a month. On the first Sunday of each month, during the 10am Holy Communion Service, there is 'Forest Church' led by Clare Masters an ecologically oriented children's service, primarily in the churchyard.

So far as ancillary activities are concerned, we have a flourishing flower arranging group. There is a Bumps and Babies group which meets weekly in the church, and a discussion group entitled Agnostics Anonymous. The Options Club, led by Pip O'Hara, has proved hugely popular and provides a welcoming environment for anyone looking for company or a friendly group to join. This year they completed their Rag Rug project and accompanying tapestry which now hang in the church below the organ pipes. One of the highlights of the year was an Art Fair organised by David Ross from 27-30th June. The church was packed with visitors for three days and our share of the proceeds amounted to £5,901. The church also participated again in Ride and Stride, organised by the Friends of Kent Churches. Sadly though, once again in spite of much pre-publicity the event failed to attract participating riders. The church building is an important local amenity which is regularly used for concerts and meetings. A swing band concert just before Christmas raised over £500 for the Church.

A number of deaths have meant that The Electoral Roll now stands at 200. The major festivals of the church are well attended. Over 1000 people came to worship at St Gregory and St Martin over Christmas and the following Sunday, including 423 at the Crib Service. Good Friday and Easter attracted over 300 congregants. Remembrance Sunday also continues to be extremely popular. There are three schools in the village namely the Lady Joanna Thornhill (endowed) Primary school, Spring Grove, and Wye Free School. The church enjoys close relations with all three schools.

The parish magazine which is a church publication, but which also functions as a community magazine has a wide readership amongst non churchgoers as well as the congregation. The magazine includes a full list of church and community activities, and a monthly leading article aims to encourage people to encounter Jesus and develop their Christian understanding. There have been 12 baptisms this year, 3 weddings and 14 funerals.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services, friends and family express their grief, give thanks for the life which is complete in this world and commend the person into God's keeping. The church is open during the day for visitors and villagers.

After the drama of the theft of lead from the Church roof and the substantial cost of repairing it in 2023, this year was a quieter one for our fabric officer Robin Pelham-Reid who sadly announced his retirement in November. Work painting and plastering on the West and South Walls was undertaken in August and the Church benefited from the generosity of the Friends of Wye Church who reinstated the floodlighting. Robin has been the driving force behind the paving of the chancel and removal of the old concrete of which more next year. The PCC also took the decision to help with the redecoration of rooms in the Vicarage. No previous redecoration had taken place since Ravi's installation in 2009. A question mark remains over the infrastructure of our sister church at Hinxhill where substantial work is required for which funding has yet to be ascertained.

Safeguarding has unfortunately become a significant issue in the Church of England as a whole and its tentacles reached out to us from the past through complaints made about a former vicar, Rev David Marriott, the incumbent in Wye from 1967-1994.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued)**

**For the year ended 31 December 2024**

#### **Achievements and performance (continued)**

As the statement from the Diocese says: 'A number of separate non-recent allegations of a serious safeguarding nature have been made against Revd David Marriott, who died in 1995. These relate to his time as Headmaster at the Canterbury Cathedral Choir School in the 1960s, and later in his role as parish priest in the Benefice of Wye and Brook.

Having made significant enquiries, we consider these allegations to be credible on the balance of probability.'

There was a plaque in David Marriott's memory in the church and at a special meeting of the PCC attended by both the Archdeacon of Canterbury and the Diocesan Safeguarding Officer the PCC agreed that, in accordance with the wishes of the complainants, the plaque should be removed. In addition, a statue of a woman and a naked boy installed during David Marriott's ministry was felt, in the circumstances, to be inappropriate and it was agreed that it should also be removed. Faculties were applied for and obtained and the work carried out. David Marriott was much admired by a (now predominantly elderly) section of the congregation, so the PCC's decision was not without controversy. We were grateful for the support of the Diocese throughout this difficult period. Church Warden Penny Haynes is also our Safeguarding Officer and is ensuring that all members of the PCC complete their three basic on-line safeguarding courses.

Eco Church under the guidance of Teresa Bennett has become highly influential in the life of the church, not least because thanks to Teresa's efforts the church was awarded an Eco Church Silver Award. The churchyard's general appearance has been much improved thanks in part to our grasscutting contract with the Parish Council and regular tree inspections instigated by Lucy Huntingdon. Wye church has a pastoral care team which is led and trained by our associate priest Linda Cross.

We have been very blessed this year with the arrival of Rev Dawn Stamper as an associate priest based in Hastingleigh and looking after Petham, the Parish Upon the Hill and Stelling and Upper Hardres. In addition on June 29th we welcomed Rev Daniel Ralph as a curate here in Wye. As a result, for the first time for some years the Benefice has a full complement of clergy. Nigel Poole was licensed as a Reader on Sept 22nd. Sadly Rev William Hill handed in his permission to officiate after taking the service of Eucharist on Dec 29th. We are happy to say though that he and Elisabeth will still be worshipping with us and we look forward to welcoming them both for many years to come.

Finally we count ourselves extremely fortunate to have retained the services of Rev Ravi Holy for another year. It is his energy and devotion to the parish that have ensured its survival through the bleak covid years and its resurgence after. Ravi's sermons are a huge attraction to many in the village and his pastoral care to 'all sorts and conditions of men' (and women and children) have largely been responsible for the congregation's increase in numbers. His ministry to the bereaved has been singled out by many for his compassion and innate empathy, but he is equally happy organising crowds of unruly 6 year olds and their parents at the Not the 10 O'clock service. So we offer him our thanks and send him and Nikki and the family all good wishes for 2025.

#### **b. Paid employment and volunteers**

Sue Puckey is the Benefice secretary working from Zealds House in Church St. She is an indispensable asset to our church but also to the other churches in the benefice. At the beginning of the year we negotiated a lease which gives her security in the office for the foreseeable future. We also pay for the cleaning of the church building, for part of the costs of the churchyard maintenance, and an honorarium is paid for bookkeeping services.

Wye Parish Church could not function without the dedicated service of a very large group of volunteers. We believe that each Christian has a ministry, and that discerning and releasing the gifts of everyone is a major task for church leaders. We are grateful that so many offer their times and talents to further the mission and ministry of the Church (too many to name), and we would like to record our thanks to each and every one of them.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued)**

**For the year ended 31 December 2024**

#### **Financial review**

##### **a. Review**

The total income during the year totaled £222,588 (2023 - £275,173). Of this, £155,699 (2023 - £220,595) related to voluntary income.

Fundraising activities (including the Parish Magazine) carried out during the year generated net income of £16,412 (2023 - £14,531).

The total expenditure during the year totaled £220,394 (2023 - £279,323) which included parish share of £87,767 (2023 - £84,353).

Overall, there was net income for the year of £2,194 (2023 - there was net expenditure for the year of £4,150).

##### **b. Reserves policy**

It is the policy of the PCC to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to respond to the emergencies which arise from time to time.

The actual free reserves at 31 December 2024 were £46,314 (2023: £40,417). The Trustees aim to keep the free reserves at an appropriate level.

##### **c. Going concern**

After making appropriate enquiries, the PCC members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued)**

**For the year ended 31 December 2024**

#### **Structure, governance and management**

##### **a. Constitution**

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011) and became a charity registered with the Charity Commission (charity number: 1135099) on 22 March 2010.

##### **b. Methods of appointment or election of Trustee**

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the licensed clergy, churchwardens, the licensed Reader, ex-officio members by virtue of membership of General or Diocesan Synod, and members of Deanery Synod or PCC elected by those members of the congregations who are on the Electoral Roll of the churches. All members of the congregations are encouraged to register on the Electoral Roll and stand for election to the PCC.

##### **c. Organisational structure and decision-making policies**

PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including deciding how PCC funds are to be spent. The Hinxhill Church Council is responsible for maintaining the fabric of the church of St Mary's, Hinxhill.

Given its wider responsibilities, the PCC has a number of committees and working groups each dealing with a particular aspect of parish life. These committees include finance, fabric, children and young people, eco-church and mission they are all accountable to the PCC. Notes of these meetings are received by the PCC and discussed as necessary. In addition, the churchwardens and PCC treasurer are members of the Benefice Wardens' group, which meets quarterly. During 2017 the PCC drew up and adopted a Conflict of Interest policy, with PCC members' interests being declared annually and also as part of every PCC meeting.

##### **d. Connected charities**

The PCC is connected to Wye Ecclesiastical Charities by virtue of having related objects and being under common control. Details of the transactions with Wye Ecclesiastical Charities are recorded in the notes at 14.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued)**

**For the year ended 31 December 2024**

#### **Statement of Trustee's responsibilities**

The Trustees are responsible for preparing the Trustee's 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 & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the PCC and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Robert Dudley**

Date: 17 March 2025

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Independent examiner's report For the year ended 31 December 2024**

#### **Independent examiner's report to the Trustee of The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill ('the PCC')**

I report to the charity Trustee on my examination of the accounts of the PCC for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the Trustee of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the PCC has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Independent examiner's report (continued)  
For the year ended 31 December 2024**

This report is made solely to the PCC's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the PCC's Trustee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's Trustee as a body, for my work or for this report.

Signed: *S M Rouse*

Dated: 17 March 2025

S M Rouse FCCA DChA

**Kreston Reeves LLP**

Chartered Accountants

Canterbury

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Statement of financial activities  
For the year ended 31 December 2024**

|                                    | <b>Note</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|------------------------------------|-------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Income from:</b>                |             |                                            |                                              |                                       |                                       |
| Donations and legacies             | 2           | 39,579                                     | 116,120                                      | 155,699                               | 220,595                               |
| Charitable activities              | 5           | -                                          | 25,108                                       | 25,108                                | 30,517                                |
| Other trading activities           | 3           | -                                          | 39,681                                       | 39,681                                | 22,021                                |
| Investments                        | 4           | 254                                        | 1,846                                        | 2,100                                 | 2,040                                 |
| <b>Total income</b>                |             | <b>39,833</b>                              | <b>182,755</b>                               | <b>222,588</b>                        | <b>275,173</b>                        |
| <b>Expenditure on:</b>             |             |                                            |                                              |                                       |                                       |
| Raising funds                      |             | -                                          | 23,269                                       | 23,269                                | 7,490                                 |
| Charitable activities              | 6           | 43,536                                     | 153,589                                      | 197,125                               | 271,833                               |
| <b>Total expenditure</b>           |             | <b>43,536</b>                              | <b>176,858</b>                               | <b>220,394</b>                        | <b>279,323</b>                        |
| <b>Net movement in funds</b>       |             | <b>(3,703)</b>                             | <b>5,897</b>                                 | <b>2,194</b>                          | <b>(4,150)</b>                        |
| <b>Reconciliation of funds:</b>    |             |                                            |                                              |                                       |                                       |
| Total funds brought forward        |             | 43,142                                     | 40,417                                       | 83,559                                | 87,709                                |
| Net movement in funds              |             | (3,703)                                    | 5,897                                        | 2,194                                 | (4,150)                               |
| <b>Total funds carried forward</b> |             | <b>39,439</b>                              | <b>46,314</b>                                | <b>85,753</b>                         | <b>83,559</b>                         |

The Statement of financial activities includes all gains and losses recognised in the year.

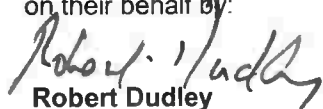
The notes on pages 12 to 21 form part of these financial statements.

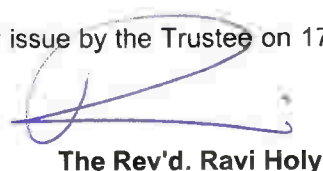
# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Balance sheet As at 31 December 2024

|                                                | Note | 2024<br>£            | 2023<br>£            |
|------------------------------------------------|------|----------------------|----------------------|
| <b>Current assets</b>                          |      |                      |                      |
| Debtors                                        | 8    | 14,672               | 17,548               |
| Cash at bank and in hand                       |      | 81,063               | 115,256              |
|                                                |      | <u>95,735</u>        | <u>132,804</u>       |
| Creditors: amounts falling due within one year | 9    | (9,982)              | (49,245)             |
| <b>Net current assets</b>                      |      | <u>85,753</u>        | <u>83,559</u>        |
| <b>Total net assets</b>                        |      | <u><u>85,753</u></u> | <u><u>83,559</u></u> |
| <b>Charity funds</b>                           |      |                      |                      |
| Restricted funds                               | 10   | 39,439               | 43,142               |
| Unrestricted funds                             | 10   | 46,314               | 40,417               |
| <b>Total funds</b>                             |      | <u><u>85,753</u></u> | <u><u>83,559</u></u> |

The financial statements were approved and authorised for issue by the Trustee on 17 March 2025 and signed on their behalf by:

  
Robert Dudley

  
The Rev'd. Ravi Holy

The notes on pages 12 to 21 form part of these financial statements.

**Notes to the financial statements  
For the year ended 31 December 2024**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Going concern**

The PCC's largest source of income is from donations through planned giving. The PCC members have considered the charity's anticipated future income from planned giving along with its level of reserves and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. Therefore, the accounts have been prepared on a going concern basis.

**1.3 Income**

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the PCC has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the PCC, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements  
For the year ended 31 December 2024**

**1. Accounting policies (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the PCC to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the PCC; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.7 Financial instruments**

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the PCC and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
For the year ended 31 December 2024**

**2. Income from donations and legacies**

|                    | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|--------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Donations          | 11,013                                     | 7,220                                        | <b>18,233</b>                         | 19,429                                |
| Legacies           | -                                          | 10,000                                       | <b>10,000</b>                         | 5,000                                 |
| Grants (see below) | 28,566                                     | 2,401                                        | <b>30,967</b>                         | 106,970                               |
| Plate Giving       | -                                          | 14,084                                       | <b>14,084</b>                         | 11,726                                |
| Planned Giving     | -                                          | 64,254                                       | <b>64,254</b>                         | 61,929                                |
| Gift Aid           | -                                          | 18,161                                       | <b>18,161</b>                         | 15,541                                |
|                    | <u>39,579</u>                              | <u>116,120</u>                               | <u><b>155,699</b></u>                 | <u>220,595</u>                        |
| Total 2023         | <u>115,242</u>                             | <u>105,353</u>                               | <u>220,595</u>                        |                                       |

**Grants**

|                                      | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|--------------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| WEC                                  | 24,950                                     | -                                            | <b>24,950</b>                         | 15,825                                |
| Grants for Roof Fund                 | 372                                        | -                                            | <b>372</b>                            | 90,513                                |
| The Friends of Gregory and St Martin | 3,244                                      | -                                            | <b>3,244</b>                          | -                                     |
| Wargraves                            | -                                          | 60                                           | <b>60</b>                             | 60                                    |
| Other grants                         | -                                          | 2,341                                        | <b>2,341</b>                          | 572                                   |
|                                      | <u>28,566</u>                              | <u>2,401</u>                                 | <u><b>30,967</b></u>                  | <u>106,970</u>                        |
| Total 2023                           | <u>106,338</u>                             | <u>632</u>                                   | <u>106,970</u>                        |                                       |

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements For the year ended 31 December 2024

### 3. Fundraising

|                                | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|--------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income</b>                  |                                    |                             |                             |
| Magazine sales and advertising | 14,463                             | 14,463                      | 14,432                      |
| Other fundraising income       | 3,062                              | 3,062                       | 7,589                       |
| Art Show                       | 22,156                             | 22,156                      | -                           |
|                                | <u>39,681</u>                      | <u>39,681</u>               | <u>22,021</u>               |
|                                |                                    |                             |                             |
|                                | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
| <b>Expenses</b>                |                                    |                             |                             |
| Magazine production costs      | 6,006                              | 6,006                       | 6,216                       |
| Other fundraising costs        | 1,008                              | 1,008                       | 1,274                       |
| Art show costs                 | 16,255                             | 16,255                      | -                           |
|                                | <u>23,269</u>                      | <u>23,269</u>               | <u>7,490</u>                |

In 2023, all of the fundraising income was to unrestricted and all of the fundraising expenditure was from unrestricted funds.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements For the year ended 31 December 2024

### 4. Investment income

|                                    | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|------------------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest received on cash deposits | 254                              | 1,846                              | 2,100                       | 2,040                       |
| Total 2023                         | 720                              | 1,320                              | 2,040                       |                             |

### 5. Incoming resources from charitable activities

|                                                        | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|--------------------------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Reimbursement of expenses from other benefice churches | 12,489                             | 12,489                      | 7,650                       |
| Fees                                                   | 12,619                             | 12,619                      | 22,867                      |
|                                                        | 25,108                             | 25,108                      | 30,517                      |

### 6. Charitable activities

|                             | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Parish share                | -                                | 87,767                             | 87,767                      | 84,353                      |
| Services                    | 1,006                            | 11,612                             | 12,618                      | 15,545                      |
| Upkeep of churchyard        | -                                | 2,932                              | 2,932                       | 3,898                       |
| Maintenance                 | 33,203                           | 5,915                              | 39,118                      | 121,706                     |
| Light, heat and water       | -                                | 6,281                              | 6,281                       | 7,923                       |
| Insurance                   | 9,327                            | -                                  | 9,327                       | 8,438                       |
| Benefice costs              | -                                | 13,878                             | 13,878                      | 8,969                       |
| Bookkeeping fees            | -                                | 1,839                              | 1,839                       | 2,254                       |
| Bank charges                | -                                | 474                                | 474                         | 531                         |
| Other expenditure           | -                                | 346                                | 346                         | 1,455                       |
| Church activities           | -                                | 143                                | 143                         | 59                          |
| Sunday club                 | -                                | 23                                 | 23                          | -                           |
| Wages and salaries          | -                                | 18,329                             | 18,329                      | 12,922                      |
| Independent examiner's fees | -                                | 4,050                              | 4,050                       | 3,780                       |
|                             | 43,536                           | 153,589                            | 197,125                     | 271,833                     |

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
For the year ended 31 December 2024**

**7. Staff costs**

|                    | <b>2024</b>   | <b>2023</b> |
|--------------------|---------------|-------------|
|                    | <b>£</b>      | <b>£</b>    |
| Wages and salaries | <b>18,329</b> | 12,922      |
|                    | <b>18,329</b> | 12,922      |

The average number of persons employed by the PCC during the year was as follows:

| <b>2024</b> | <b>2023</b> |
|-------------|-------------|
| <b>No.</b>  | <b>No.</b>  |
| <b>1</b>    | <b>1</b>    |

No employee received remuneration amounting to more than £60,000 in either year.

**8. Debtors**

|                                | <b>2024</b>   | <b>2023</b> |
|--------------------------------|---------------|-------------|
|                                | <b>£</b>      | <b>£</b>    |
| <b>Due within one year</b>     |               |             |
| Prepayments and accrued income | <b>14,672</b> | 17,548      |
|                                | <b>14,672</b> | 17,548      |

**9. Creditors: Amounts falling due within one year**

|                              | <b>2024</b>  | <b>2023</b> |
|------------------------------|--------------|-------------|
|                              | <b>£</b>     | <b>£</b>    |
| Accruals and deferred income | <b>9,982</b> | 49,245      |
|                              | <b>9,982</b> | 49,245      |

|                                        | <b>2024</b>    | <b>2023</b> |
|----------------------------------------|----------------|-------------|
|                                        | <b>£</b>       | <b>£</b>    |
| Deferred income at 1 January 2024      | <b>5,550</b>   | 5,482       |
| Resources deferred during the year     | <b>4,795</b>   | 5,550       |
| Amounts released from previous periods | <b>(5,550)</b> | (5,482)     |
|                                        | <b>4,795</b>   | 5,550       |

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
For the year ended 31 December 2024**

**10. Statement of funds**

**Statement of funds - current year**

|                            | Balance at 1<br>January<br>2024<br>£ | Income<br>£ | Expenditure<br>£ | Balance at<br>31<br>December<br>2024<br>£ |
|----------------------------|--------------------------------------|-------------|------------------|-------------------------------------------|
| <b>Unrestricted funds</b>  |                                      |             |                  |                                           |
| General Fund               | 40,417                               | 182,755     | (176,858)        | 46,314                                    |
| <b>Restricted funds</b>    |                                      |             |                  |                                           |
| Restoration Fund           | -                                    | 17,301      | (17,301)         | -                                         |
| Wye Church Flower Fund     | 1,342                                | 584         | (1,006)          | 920                                       |
| Insurance Fund             | 6,585                                | 7,649       | (7,357)          | 6,877                                     |
| Bells (Head) Fund          | 5,847                                | 64          | (1,384)          | 4,527                                     |
| Choir Fund                 | 2,175                                | -           | -                | 2,175                                     |
| Friends Floodlighting Fund | -                                    | 3,244       | (3,244)          | -                                         |
| Hinxhill Fund              | 23,739                               | 10,619      | (9,418)          | 24,940                                    |
| Roof Fund                  | 3,454                                | 372         | (3,826)          | -                                         |
|                            | 43,142                               | 39,833      | (43,536)         | 39,439                                    |
| <b>Total of funds</b>      | 83,559                               | 222,588     | (220,394)        | 85,753                                    |

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements For the year ended 31 December 2024

### 10. Statement of funds (continued)

#### Statement of funds - prior year

|                           | Balance at<br>1 January<br>2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2023<br>£ |
|---------------------------|--------------------------------------|----------------|------------------|--------------------------|-------------------------------------------|
| <b>Unrestricted funds</b> |                                      |                |                  |                          |                                           |
| General Fund              | 35,028                               | 159,211        | (151,896)        | (1,926)                  | 40,417                                    |
| <b>Restricted funds</b>   |                                      |                |                  |                          |                                           |
| Restoration Fund          | -                                    | 8,432          | (7,254)          | (1,178)                  | -                                         |
| Wye Church Flower Fund    | 884                                  | 1,320          | (862)            | -                        | 1,342                                     |
| Insurance Fund            | 5,646                                | 7,393          | (6,454)          | -                        | 6,585                                     |
| Bells (Head) Fund         | 6,089                                | 152            | (394)            | -                        | 5,847                                     |
| Choir Fund                | 2,175                                | -              | -                | -                        | 2,175                                     |
| Hinxhill Fund             | 25,146                               | 2,007          | (3,414)          | -                        | 23,739                                    |
| Organ Fund                | 12,741                               | 6,145          | (19,709)         | 823                      | -                                         |
| Roof Fund                 | -                                    | 90,513         | (89,340)         | 2,281                    | 3,454                                     |
|                           | <u>52,681</u>                        | <u>115,962</u> | <u>(127,427)</u> | <u>1,926</u>             | <u>43,142</u>                             |
| <b>Total of funds</b>     | <u>87,709</u>                        | <u>275,173</u> | <u>(279,323)</u> | <u>-</u>                 | <u>83,559</u>                             |

Restoration Fund - This fund is used for the restoration of the Church of St Gregory & St Martin.

Wye Church Flower Fund - This fund is used to finance the purchase of flowers for the Church.

Insurance Fund - This fund is used to finance the insurance funded by a grant from WEC.

Bells (Head) Fund - This fund is used to finance the upkeep of the Church bells.

Choir Fund - This fund is used to finance the activities of the choir.

Friends Floodlighting Fund - This fund relates to money given to fund the cost of the electricity for the floodlights.

Hinxhill Fund - This fund is used to finance the upkeep of the Church and for the provision of services at Hinxhill.

Organ Fund - This fund is used to finance the refurbishment of an Organ for the Church.

Roof fund - This fund is used to finance repairs of the roof for the Church.

**Notes to the financial statements**  
**For the year ended 31 December 2024**

**11. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

|                               | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets                | 39,439                           | 56,296                             | 95,735                      |
| Creditors due within one year | -                                | (9,982)                            | (9,982)                     |
| <b>Total</b>                  | <b>39,439</b>                    | <b>46,314</b>                      | <b>85,753</b>               |

**Analysis of net assets between funds - prior period**

|                               | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets                | 43,142                           | 89,662                             | 132,804                     |
| Creditors due within one year | -                                | (49,245)                           | (49,245)                    |
| <b>Total</b>                  | <b>43,142</b>                    | <b>40,417</b>                      | <b>83,559</b>               |

**12. Donations from members**

During the year, 13 (2023: 13) members of the PCC gave donations to the charity totaling £9,740 (2023: £9,990).

**13. Payments to members**

During the year, no members received any remuneration or any benefits in kind.  
 During the year, the Incumbent was reimbursed for out of pocket expenses.  
 During the year, the associate Priests were reimbursed for out of pocket expenses.  
 During the year, three members of the PCC were reimbursed for out of pocket expenses.

## The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

### Notes to the financial statements

For the year ended 31 December 2024

#### 14. Connected charities and related party transactions

The financial statements do not include the results of Wye Ecclesiastical Charities (charity registration number 262613) which is connected to Wye Parochial Church Council by virtue of having related objects and being under common control. The principal object of Wye Ecclesiastical Charities is to support the PCC with regard to the maintenance of the church and its related buildings and churchyard.

During the year Wye Ecclesiastical Charities contributed £27,291 (2023: £15,825) by way of grants to the PCC.

The financial statements do not include the results of the Luxmoore Trust, of which Wye Parochial Church Council is the Managing Trustee. The Canterbury Diocesan Board of Finance is the Custodial Trustee. The object of the Trust is to apply its income towards the maintenance of the church and churchyard. Wye Ecclesiastical Charities administers the income of the Trust on behalf of Wye PCC. The income and related expenditure of the Trust are shown in the financial statements of Wye Ecclesiastical Charities.

During the year there were no other transactions with related parties £Nil (2023: Nil).

#### 15. Operating lease commitments

At 31 December 2024 the PCC had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2024<br>£     | 2023<br>£     |
|----------------------------------------------|---------------|---------------|
| Not later than 1 year                        | 3,600         | 3,600         |
| Later than 1 year and not later than 5 years | 7,200         | 10,800        |
|                                              | <u>10,800</u> | <u>14,400</u> |

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# Accounts

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**Charity number: 1135099**

**The Parochial Church Council of the Ecclesiastical Parish of Wye with  
Hinxhill**

**Unaudited**

**Trustee's report and financial statements**

**For the year ended 31 December 2023**

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

## **Contents**

|                                                                                   | <b>Page</b>    |
|-----------------------------------------------------------------------------------|----------------|
| <b>Reference and administrative details of the PCC, its Trustees and advisers</b> | <b>1</b>       |
| <b>Trustee's report</b>                                                           | <b>2 - 6</b>   |
| <b>Independent examiner's report</b>                                              | <b>7 - 8</b>   |
| <b>Statement of financial activities</b>                                          | <b>9</b>       |
| <b>Balance sheet</b>                                                              | <b>10</b>      |
| <b>Notes to the financial statements</b>                                          | <b>11 - 21</b> |

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Reference and administrative details of the PCC, its Trustees and advisers For the year ended 31 December 2023**

|                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Charity registered number</b>        | 1135099                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Principal office</b>                 | United Wye Benefice<br>Office 2, Zealds House<br>39 Church Street<br>Wye<br>Ashford<br>TN25 5BL                                                                                                                                                                                                                                                                                                                                                  |
| <b>Independent Examiner</b>             | S M Rouse FCCA DChA<br>Kreston Reeves LLP<br>Chartered Accountants<br>37 St Margaret's Street<br>Canterbury<br>Kent<br>CT1 2TU                                                                                                                                                                                                                                                                                                                   |
| <b>Bankers</b>                          | Lloyds Bank<br>29 Bank Street<br>Ashford<br>TN23 1DG                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Rector</b>                           | The Rev'd. Ravi Holy                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Associate Priest</b>                 | The Rev'd. Linda Cross                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Licensed Reader</b>                  | Mr Kevin Rall<br>Mrs Lucy Carvill                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Churchwardens</b>                    | Mr David Ross<br>Mr Robert Dudley                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Representatives of Deanery Synod</b> | Mr Robert Dudley<br>Mrs Teresa Redfern                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Elected Members</b>                  | Mrs Lucy Huntington<br>Professor Nicholas Russell<br>Mrs Dianne Owen (Deputy Churchwarden) (until March 2024)<br>Mrs Teresa Redfern<br>Mr Robin Pelham-Reid (Fabric Officer)<br>Mr Mark Deller (Director of Music)<br>Mr Mark Hosea<br>Mrs Lucy Carvill (until September 2023)<br>Mrs Elisabeth Hill<br>Mrs Penny Haynes (Deputy Churchwarden)<br>Mrs Emma Horne<br>Mr Mark Wilson (from April 2023 and until February 2024)<br>Mrs Evelyn House |
| <b>Treasurer</b>                        | Mr Stephen Clapham                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Secretary</b>                        | Mrs Pamela Clapham                                                                                                                                                                                                                                                                                                                                                                                                                               |

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report**

**For the year ended 31 December 2023**

The Trustees present their annual report together with the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St Gregory and St Martin, Wye (the PCC) for the year ended 31 December 2023. The trustees confirm that the annual report and financial statements of the PCC comply with the current statutory requirements, the requirements of the PCC's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS102) (effective 1 Jan 2019).

### **Administrative information**

St Gregory and St Martin is situated in the centre of the village of Wye. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is the United Wye Benefice Office, Zealds House, Office 2, 39 Church Street, Wye. TN25 5BL.

The PCC is also known by the name Wye PCC.

### **Objectives and activities**

#### **a. Policies and objectives**

The PCC has the responsibility of cooperating with the Rector, the Rev Ravi Holy, in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and economic. It also has responsibility for the maintenance of the fabric of the church building. The members of the PCC act as trustees of the charity.

The parish of Wye with Hinxhill is part of the Wye benefice which currently consists of five parishes: Wye with Hinxhill, Boughton Aluph and Eastwell, Brook, Petham and the 'Parish upon the hill' which incorporates Waltham, Elmsted and Hastingleigh churches. It has recently been agreed that the parish of Stelling and Upper Hardres, which is currently part of the Chatham benefice, will be added to the Wye benefice making it a six parish/10 church benefice, all under the authority of the Rector, with an associate priest based in Hastingleigh and looking after Petham, the Parish upon the hill and Stelling and Upper Hardres.

The PCC is committed to making the gospel of Jesus Christ as accessible as possible to the people of the Parish and to all who visit. We work hard to serve our local community, to encourage as many people as possible to encounter the risen Christ and then to deepen their faith through prayer and scripture, sacrament, music and community.

When planning our activities for the year the Rector and the PCC has considered the Charity Commission's guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to encounter the living God and to live out their faith as part of our parish community through:

- Spiritual life
- Worship and prayer
- Christian discipleship
- Work with children and young people
- Provision of pastoral care for people in the community and congregation
- Missionary and outreach work

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued) For the year ended 31 December 2023**

#### **Achievements and performance**

##### **a. Review of activities**

Overall, 2023 has been a successful year for Wye church. Pre-covid activities have been restored and some new ones added, while congregations have grown, in some cases - as with the 'Not the 10 O'clock' service for families and children - substantially.

We are privileged to have a flourishing choir who lead our formal worship and a music group to lead our more informal services. There is a service of Morning Service every Wednesday at 9am. Every Sunday the church provides a midmorning service. There is a Book of Common Prayer Holy Communion at 8 o'clock every other week and evensong on the fourth Sunday of the month. In addition, there is a new Celtic Evensong once a month and a new service – Seed – led by Mark Wilson, which seeks to fill the gap previously filled by the Celebration Service. On the first Sunday of each month, during the 10am Holy Communion Service, there is 'Forest Church', an ecologically oriented children's service, primarily in the churchyard. Encouragingly there has been an increase in attendance for most of our services from a younger demographic, though inevitably pressures of work tend to make their further engagement with the life of the church problematic.

So far as ancillary activities are concerned, we have a flourishing flower arranging group. There is a Bumps and Babies group which meets weekly in the church, and a discussion group entitled Agnostics Anonymous. The Options Club, led by Pip O'Hara, has proved hugely popular and provides a welcoming environment for anyone looking for company or a friendly group to join. A memorable day was May 6th – the day of the Coronation of King Charles III. The television coverage was live streamed in the church and nearly 100 people came to watch.

The Electoral Roll continues to hold up at 203. The major festivals of the church are well attended, in particular Easter, Pentecost, and Christmas. The Easter Not the Ten O'clock Service attracted a congregation of 99 while Christmas numbers were also exceptional. 511 attended the Crib Service, 98 attended midnight mass and 120 attended the Christmas morning service. Remembrance Sunday also continues to be extremely popular. There are three schools in the village namely the Lady Joanna Thornhill (endowed) Primary school, Spring Grove, and Wye Free School. The church enjoys close relations with all three schools.

The parish magazine which is a church publication, but which also functions as a community magazine continued to be distributed during most of the pandemic period. It has a wide readership amongst non-churchgoers as well as the congregation. The magazine includes a full list of church and community activities, and a monthly leading article aims to encourage people to encounter Jesus and develop their Christian understanding. During the year there were 7 weddings, 22 funerals, and 18 baptisms.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services, friends and family express their grief, give thanks for the life which is complete in this world and commend the person into God's keeping. The church is open during the day for visitors and villagers. The church building is an important local amenity which is regularly used for concerts and meetings.

It has been a busy year for the church Fabric Officer, Robin Pelham-Reid. A decision was taken by the PCC to use tinned steel instead of lead to repair the south roof and quotes were obtained from Colmans for just under £80,000. Fortunately our prayers were answered and grants were secured from a number of trusts and charities for the necessary amount, enabling us to commission the work which was finished in November. The church toilets have been renovated, new LED bulbs have been fitted in the overhead lights and we are indebted to the Friends of Wye Church for making it possible to repair the floodlights. The next project to be undertaken will be the renovation of the south wall and the area above the servery.

A landmark event during the year was the successful completion of the organ renovation thanks to the persistence and oversight of our Director of Music, Mark Deller. This was celebrated in two wonderful organ recitals - the first given by David Flood, the former organist of Canterbury Cathedral on 29th April, and the other on 15th July given by Adrian Bawtree, organist of Rochester Cathedral.

The churchyard is an important village amenity, the upkeep of which is shared with the parish council. A new ride-on mower has proved effective and a generous donation by Sue Powell towards the cost of clearing some of the overgrown brambles and bushes has made a big difference.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued)**

**For the year ended 31 December 2023**

#### **Achievements and performance (continued)**

Wye church has a pastoral care team which is led and trained by our associate priest Linda Cross.

#### **b. Paid employment and volunteers**

We employ an office manager (part-time), who also serves the wider Benefice and is helping the parish to run smoothly. We also pay for the cleaning of the church building, for part of the costs of the churchyard maintenance, and an honorarium is paid for bookkeeping services.

Wye Parish Church could not function without the dedicated service of a very large group of volunteers. We believe that each Christian has a ministry, and that discerning and releasing the gifts of everyone is a major task for church leaders. We are grateful that so many offer their times and talents to further the mission and ministry of the Church (too many to name), and we would like to record our thanks to each and every one of them.

#### **Financial review**

##### **a. Review**

The total income during the year totaled £275,173 (2022 - £200,701). Of this, £220,595 (2022 - £162,149) related to voluntary income.

Fundraising activities (including the Parish Magazine) carried out during the year generated net income of £14,531 (2022 - £5,700).

The total expenditure during the year totaled £279,323 (2022 - £214,831) which included parish share of £84,353 (2022 - £78,181).

Overall, there was net expenditure for the year of £4,150 (2022 - £14,130).

##### **b. Reserves policy**

It is the policy of the PCC to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to respond to the emergencies which arise from time to time.

The actual free reserves at 31 December 2023 were £40,417 (2022: £35,028). The Trustees aim to keep the free reserves at an appropriate level.

##### **c. Going concern**

After making appropriate enquiries, the PCC members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued) For the year ended 31 December 2023**

#### **Structure, governance and management**

##### **a. Constitution**

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011) and became a charity registered with the Charity Commission (charity number: 1135099) on 22 March 2010.

##### **b. Methods of appointment or election of Trustee**

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the licensed clergy, churchwardens, the licensed Reader, ex-officio members by virtue of membership of General or Diocesan Synod, and members of Deanery Synod or PCC elected by those members of the congregations who are on the Electoral Roll of the churches. All members of the congregations are encouraged to register on the Electoral Roll and stand for election to the PCC.

##### **c. Organisational structure and decision-making policies**

PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including deciding how PCC funds are to be spent. The Hinxhill Church Council is responsible for maintaining the fabric of the church of St Mary's, Hinxhill.

Given its wider responsibilities, the PCC has a number of committees and working groups each dealing with a particular aspect of parish life. These committees include finance, fabric, children and young people, eco-church and mission they are all accountable to the PCC. Notes of these meetings are received by the PCC and discussed as necessary. In addition, the churchwardens and PCC treasurer are members of the Benefice Wardens' group, which meets quarterly. During 2017 the PCC drew up and adopted a Conflict of Interest policy, with PCC members' interests being declared annually and also as part of every PCC meeting.

##### **d. Connected charities**

The PCC is connected to Wye Ecclesiastical Charities by virtue of having related objects and being under common control. Details of the transactions with Wye Ecclesiastical Charities are recorded in the notes at 14.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued)**

**For the year ended 31 December 2023**

#### **Statement of Trustee's responsibilities**

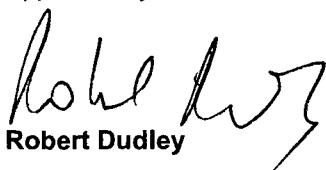
The Trustee are responsible for preparing the Trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the PCC and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in business.

The Trustee are responsible for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustee and signed on their behalf by:



**Robert Dudley**

Date: 22 March 2024

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Independent examiner's report For the year ended 31 December 2023**

#### **Independent examiner's report to the Trustee of The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill ('the PCC')**

I report to the charity Trustee on my examination of the accounts of the PCC for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the Trustee of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the PCC's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the PCC has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

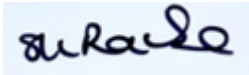
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Independent examiner's report (continued)  
For the year ended 31 December 2023**

This report is made solely to the PCC's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the PCC's Trustee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's Trustee as a body, for my work or for this report.

Signed:



Dated: 22 March 2024

S M Rouse FCCA DChA

**Kreston Reeves LLP**

Chartered Accountants

Canterbury

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Statement of financial activities For the year ended 31 December 2023

|                                    | Note | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 2    | 115,242                          | 105,353                            | 220,595                     | 162,149                     |
| Charitable activities              | 5    | -                                | 30,517                             | 30,517                      | 25,801                      |
| Other trading activities           | 3    | -                                | 22,021                             | 22,021                      | 11,903                      |
| Investments                        | 4    | 720                              | 1,320                              | 2,040                       | 848                         |
| <b>Total income</b>                |      | <b>115,962</b>                   | <b>159,211</b>                     | <b>275,173</b>              | <b>200,701</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      |      | -                                | 7,490                              | 7,490                       | 6,203                       |
| Charitable activities              | 6    | 127,427                          | 144,406                            | 271,833                     | 208,628                     |
| <b>Total expenditure</b>           |      | <b>127,427</b>                   | <b>151,896</b>                     | <b>279,323</b>              | <b>214,831</b>              |
| <b>Net (expenditure)/income</b>    |      | <b>(11,465)</b>                  | <b>7,315</b>                       | <b>(4,150)</b>              | <b>(14,130)</b>             |
| Transfers between funds            | 10   | 1,926                            | (1,926)                            | -                           | -                           |
| <b>Net movement in funds</b>       |      | <b>(9,539)</b>                   | <b>5,389</b>                       | <b>(4,150)</b>              | <b>(14,130)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 52,681                           | 35,028                             | 87,709                      | 101,839                     |
| Net movement in funds              |      | (9,539)                          | 5,389                              | (4,150)                     | (14,130)                    |
| <b>Total funds carried forward</b> |      | <b>43,142</b>                    | <b>40,417</b>                      | <b>83,559</b>               | <b>87,709</b>               |

The Statement of financial activities includes all gains and losses recognised in the year.

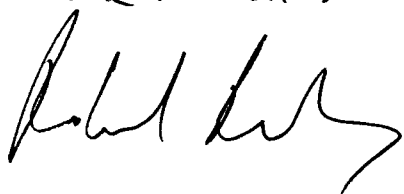
The notes on pages 11 to 21 form part of these financial statements.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Balance sheet As at 31 December 2023

|                                                | Note | 2023<br>£      | 2022<br>£      |
|------------------------------------------------|------|----------------|----------------|
| <b>Current assets</b>                          |      |                |                |
| Debtors                                        | 8    | 17,548         | 9,824          |
| Cash at bank and in hand                       |      | 115,256        | 90,316         |
|                                                |      | <u>132,804</u> | <u>100,140</u> |
| Creditors: amounts falling due within one year | 9    | (49,245)       | (12,431)       |
| <b>Net current assets</b>                      |      | <u>83,559</u>  | <u>87,709</u>  |
| <b>Total net assets</b>                        |      | <u>83,559</u>  | <u>87,709</u>  |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 10   | 43,142         | 52,681         |
| Unrestricted funds                             | 10   | 40,417         | 35,028         |
| <b>Total funds</b>                             |      | <u>83,559</u>  | <u>87,709</u>  |

The financial statements were approved and authorised for issue by the Trustee on 22 March 2024 and signed on their behalf by:



**Robert Dudley**



**The Rev'd. Ravi Holy**

The notes on pages 11 to 21 form part of these financial statements.

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

## **Notes to the financial statements For the year ended 31 December 2023**

### **1. Accounting policies**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **1.2 Going concern**

The PCC's largest source of income is from donations through planned giving. The PCC members have considered the charity's anticipated future income from planned giving along with its level of reserves and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. Therefore, the accounts have been prepared on a going concern basis.

#### **1.3 Income**

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the PCC has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the PCC, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements  
For the year ended 31 December 2023**

**1. Accounting policies (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the PCC to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the PCC; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.7 Financial instruments**

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the PCC and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements For the year ended 31 December 2023

### 2. Income from donations and legacies

|                    | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|--------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Donations          | 8,904                            | 10,525                             | <b>19,429</b>               | 21,009                      |
| Legacies           | -                                | 5,000                              | <b>5,000</b>                | 1,004                       |
| Grants (see below) | 106,338                          | 632                                | <b>106,970</b>              | 42,444                      |
| Plate Giving       | -                                | 11,726                             | <b>11,726</b>               | 13,434                      |
| Planned Giving     | -                                | 61,929                             | <b>61,929</b>               | 64,644                      |
| Gift Aid           | -                                | 15,541                             | <b>15,541</b>               | 19,614                      |
|                    | <u>115,242</u>                   | <u>105,353</u>                     | <u><b>220,595</b></u>       | <u>162,149</u>              |
| Total 2022         | <u>60,922</u>                    | <u>101,227</u>                     | <u>162,149</u>              |                             |

### Grants

|                                      | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|--------------------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| WEC                                  | 15,825                           | -                                  | <b>15,825</b>               | 38,170                      |
| Grants for Roof Fund                 | 90,513                           | -                                  | <b>90,513</b>               | -                           |
| The Friends of Gregory and St Martin | -                                | -                                  | -                           | 1,307                       |
| Wargraves                            | -                                | 60                                 | <b>60</b>                   | -                           |
| Church Repair Scheme                 | -                                | -                                  | -                           | 467                         |
| Kent Community Foundation            | -                                | -                                  | -                           | 500                         |
| Dioceses of Canterbury               | -                                | -                                  | -                           | 2,000                       |
| Other grants                         | -                                | 572                                | <b>572</b>                  | -                           |
|                                      | <u>106,338</u>                   | <u>632</u>                         | <u><b>106,970</b></u>       | <u>42,444</u>               |
| Total 2022                           | <u>39,944</u>                    | <u>2,500</u>                       | <u>42,444</u>               |                             |

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements For the year ended 31 December 2023

### 3. Fundraising

|                                | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|--------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income</b>                  |                                    |                             |                             |
| Magazine sales and advertising | 14,432                             | <b>14,432</b>               | 10,136                      |
| Other fundraising income       | 7,589                              | <b>7,589</b>                | 1,767                       |
|                                | <u>22,021</u>                      | <u><b>22,021</b></u>        | <u>11,903</u>               |
|                                |                                    |                             |                             |
|                                | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
| <b>Expenses</b>                |                                    |                             |                             |
| Magazine production costs      | 6,216                              | <b>6,216</b>                | 6,203                       |
| Other fundraising costs        | 1,274                              | <b>1,274</b>                | -                           |
|                                | <u>7,490</u>                       | <u><b>7,490</b></u>         | <u>6,203</u>                |

In 2022, all of the fundraising income was to unrestricted and all of the fundraising expenditure was from unrestricted funds.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements For the year ended 31 December 2023

### 4. Investment income

|                                    | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|------------------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest received on cash deposits | 720                              | 1,320                              | 2,040                       | 848                         |
|                                    | <u>720</u>                       | <u>1,320</u>                       | <u>2,040</u>                |                             |
| Total 2022                         | 308                              | 540                                | 848                         |                             |
|                                    | <u>308</u>                       | <u>540</u>                         | <u>848</u>                  |                             |

### 5. Incoming resources from charitable activities

|                                                        | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|--------------------------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Reimbursement of expenses from other benefice churches | 7,650                              | 7,650                       | 7,586                       |
| Fees                                                   | 22,867                             | 22,867                      | 18,215                      |
|                                                        | <u>30,517</u>                      | <u>30,517</u>               | <u>25,801</u>               |

### 6. Charitable activities

|                             | Restricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-----------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Parish share                | -                                | 84,353                             | 84,353                      | 78,181                      |
| Services                    | 862                              | 14,683                             | 15,545                      | 17,379                      |
| Upkeep of churchyard        | -                                | 3,898                              | 3,898                       | 2,404                       |
| Maintenance                 | 118,127                          | 3,579                              | 121,706                     | 69,924                      |
| Light, heat and water       | -                                | 7,923                              | 7,923                       | 6,839                       |
| Insurance                   | 8,438                            | -                                  | 8,438                       | 7,737                       |
| Benefice costs              | -                                | 8,969                              | 8,969                       | 7,159                       |
| Bookkeeping fees            | -                                | 2,254                              | 2,254                       | 1,997                       |
| Bank charges                | -                                | 531                                | 531                         | 526                         |
| Other expenditure           | -                                | 1,455                              | 1,455                       | 301                         |
| Church activities           | -                                | 59                                 | 59                          | 249                         |
| Wages and salaries          | -                                | 12,922                             | 12,922                      | 12,492                      |
| Independent examiner's fees | -                                | 3,780                              | 3,780                       | 3,440                       |
|                             | <u>127,427</u>                   | <u>144,406</u>                     | <u>271,833</u>              | <u>208,628</u>              |

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
For the year ended 31 December 2023**

**7. Staff costs**

|                    | <b>2023</b>   | 2022   |
|--------------------|---------------|--------|
|                    | <b>£</b>      | £      |
| Wages and salaries | <b>12,922</b> | 12,492 |
|                    | <b>12,922</b> | 12,492 |

The average number of persons employed by the PCC during the year was as follows:

|  | <b>2023</b> | 2022 |
|--|-------------|------|
|  | <b>No.</b>  | No.  |
|  | <b>1</b>    | 1    |

No employee received remuneration amounting to more than £60,000 in either year.

**8. Debtors**

|                                | <b>2023</b>   | 2022  |
|--------------------------------|---------------|-------|
|                                | <b>£</b>      | £     |
| <b>Due within one year</b>     |               |       |
| Prepayments and accrued income | <b>17,548</b> | 9,824 |
|                                | <b>17,548</b> | 9,824 |

**9. Creditors: Amounts falling due within one year**

|                                        | <b>2023</b>    | 2022    |
|----------------------------------------|----------------|---------|
|                                        | <b>£</b>       | £       |
| Accruals and deferred income           | <b>49,245</b>  | 12,431  |
|                                        | <b>2023</b>    | 2022    |
|                                        | <b>£</b>       | £       |
| Deferred income at 1 January 2023      | <b>5,482</b>   | 3,668   |
| Resources deferred during the year     | <b>5,550</b>   | 5,482   |
| Amounts released from previous periods | <b>(5,482)</b> | (3,668) |
|                                        | <b>5,550</b>   | 5,482   |

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

Notes to the financial statements  
For the year ended 31 December 2023

10. Statement of funds

Statement of funds - current year

|                           | Balance at 1<br>January<br>2023<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2023<br>£ |
|---------------------------|--------------------------------------|-------------|------------------|--------------------------|-------------------------------------------|
| <b>Unrestricted funds</b> |                                      |             |                  |                          |                                           |
| General Fund              | 35,028                               | 159,211     | (151,896)        | (1,926)                  | 40,417                                    |
| <b>Restricted funds</b>   |                                      |             |                  |                          |                                           |
| Restoration Fund          | -                                    | 8,432       | (7,254)          | (1,178)                  | -                                         |
| Wye Church Flower Fund    | 884                                  | 1,320       | (862)            | -                        | 1,342                                     |
| Insurance Fund            | 5,646                                | 7,393       | (6,454)          | -                        | 6,585                                     |
| Bells (Head) Fund         | 6,089                                | 152         | (394)            | -                        | 5,847                                     |
| Choir Fund                | 2,175                                | -           | -                | -                        | 2,175                                     |
| Hinxhill Fund             | 25,146                               | 2,007       | (3,414)          | -                        | 23,739                                    |
| Organ Fund                | 12,741                               | 6,145       | (19,709)         | 823                      | -                                         |
| Roof Fund                 | -                                    | 90,513      | (89,340)         | 2,281                    | 3,454                                     |
|                           | 52,681                               | 115,962     | (127,427)        | 1,926                    | 43,142                                    |
| <b>Total of funds</b>     | 87,709                               | 275,173     | (279,323)        | -                        | 83,559                                    |

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
For the year ended 31 December 2023**

**10. Statement of funds (continued)**

**Statement of funds - prior year**

|                            | Balance at<br>1 January<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Balance at<br>31<br>December<br>2022<br>£ |
|----------------------------|--------------------------------------|-------------|------------------|-------------------------------------------|
| <b>Unrestricted funds</b>  |                                      |             |                  |                                           |
| General Fund               | 32,777                               | 139,471     | (137,220)        | 35,028                                    |
| <b>Restricted funds</b>    |                                      |             |                  |                                           |
| Restoration Fund           | 720                                  | 11,300      | (12,020)         | -                                         |
| Wye Church Flower Fund     | 769                                  | 1,471       | (1,356)          | 884                                       |
| Insurance Fund             | 5,362                                | 6,337       | (6,053)          | 5,646                                     |
| Bells (Head) Fund          | 6,626                                | -           | (537)            | 6,089                                     |
| Choir Fund                 | 2,190                                | -           | (15)             | 2,175                                     |
| Friends Floodlighting Fund | -                                    | 1,307       | (1,307)          | -                                         |
| Hinxhill Fund              | 25,628                               | 2,315       | (2,797)          | 25,146                                    |
| Organ Fund                 | 27,767                               | 38,500      | (53,526)         | 12,741                                    |
|                            | 69,062                               | 61,230      | (77,611)         | 52,681                                    |
| <b>Total of funds</b>      | 101,839                              | 200,701     | (214,831)        | 87,709                                    |

## The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

### Notes to the financial statements For the year ended 31 December 2023

#### 10. Statement of funds (continued)

Restoration Fund - This fund is used for the restoration of the Church of St Gregory & St Martin.

Wye Church Flower Fund - This fund is used to finance the purchase of flowers for the Church.

Insurance Fund - This fund is used to finance the insurance funded by a grant from WEC.

Bells (Head) Fund - This fund is used to finance the upkeep of the Church bells.

Choir Fund - This fund is used to finance the activities of the choir.

Friends Floodlighting Fund - This fund relates to money given to fund the cost of the electricity for the floodlights.

Hinxhill Fund - This fund is used to finance the upkeep of the Church and for the provision of services at Hinxhill.

Organ Fund - This fund is used to finance the refurbishment of an Organ for the Church.

Roof fund - This fund is used to finance repairs of the roof for the Church.

During the year, a transfer of £1,178 was made from the Restoration Fund to the General Fund to cover maintenance costs that had been met by the General Fund.

During the year, a transfer of £2,281 was made from the General Fund to the Roof Fund to cover the overspend on that fund.

During the year, a transfer of £823 was made from the General Fund to the Organ Fund to cover the overspend on that fund.

#### 11. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

|                               | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|
| Current assets                | 43,142                                     | 89,662                                       | <b>132,804</b>                        |
| Creditors due within one year | -                                          | (49,245)                                     | <b>(49,245)</b>                       |
| <b>Total</b>                  | <b>43,142</b>                              | <b>40,417</b>                                | <b>83,559</b>                         |

## The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

### Notes to the financial statements For the year ended 31 December 2023

#### 11. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior year

|                               | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets                | 52,681                           | 47,459                             | 100,140                     |
| Creditors due within one year | -                                | (12,431)                           | (12,431)                    |
| <b>Total</b>                  | <b>52,681</b>                    | <b>35,028</b>                      | <b>87,709</b>               |

#### 12. Donations from members

During the year, 13 (2022: 13) members of the PCC gave donations to the charity totaling £9,990 (2022: £10,290).

#### 13. Payments to members

During the year, no members received any remuneration or any benefits in kind.  
During the year, the Incumbent was reimbursed for out of pocket expenses.  
During the year, the associate Priest was not reimbursed for out of pocket expenses.  
During the year, three members of the PCC were reimbursed for out of pocket expenses.

#### 14. Connected charities and related party transactions

The financial statements do not include the results of Wye Ecclesiastical Charities (charity registration number 262613) which is connected to Wye Parochial Church Council by virtue of having related objects and being under common control. The principal object of Wye Ecclesiastical Charities is to support the PCC with regard to the maintenance of the church and its related buildings and churchyard.

During the year Wye Ecclesiastical Charities contributed £15,825 (2022: £38,170) by way of grants to the PCC.

The financial statements do not include the results of the Luxmoore Trust, of which Wye Parochial Church Council is the Managing Trustee. The Canterbury Diocesan Board of Finance is the Custodial Trustee. The object of the Trust is to apply its income towards the maintenance of the church and churchyard. Wye Ecclesiastical Charities administers the income of the Trust on behalf of Wye PCC. The income and related expenditure of the Trust are shown in the financial statements of Wye Ecclesiastical Charities.

During the year there were no other transactions with related parties (2022: Nil).

## The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

### Notes to the financial statements For the year ended 31 December 2023

#### 15. Operating lease commitments

At 31 December 2023 the PCC had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2023<br>£     | 2022<br>£ |
|----------------------------------------------|---------------|-----------|
| Not later than 1 year                        | 3,600         | -         |
| Later than 1 year and not later than 5 years | 10,800        | -         |
|                                              | <u>14,400</u> | <u>-</u>  |

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# Accounts

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**Charity number: 1135099**

**The Parochial Church Council of the Ecclesiastical Parish of Wye with  
Hinxhill**

**Unaudited**

**Trustee's report and financial statements**

**for the year ended 31 December 2022**

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

## **Contents**

|                                                                                  | <b>Page</b>    |
|----------------------------------------------------------------------------------|----------------|
| <b>Reference and administrative details of the PCC, its members and advisers</b> | <b>1 - 2</b>   |
| <b>Trustee's report</b>                                                          | <b>3 - 7</b>   |
| <b>Independent examiner's report</b>                                             | <b>8</b>       |
| <b>Statement of financial activities</b>                                         | <b>9</b>       |
| <b>Balance sheet</b>                                                             | <b>10</b>      |
| <b>Notes to the financial statements</b>                                         | <b>11 - 20</b> |

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Reference and administrative details of the PCC, its members and advisers  
for the year ended 31 December 2022**

## **Charity registered number**

1135099

## **Principal office**

United Wye Benefice  
Office 2, Zealds House  
39 Church Street  
Wye  
Ashford  
TN25 5BL

## **Independent Examiner**

S M Rouse FCCA DChA  
Kreston Reeves LLP  
37 St Margaret's Street  
Canterbury  
Kent  
CT1 2TU

## **Bankers**

Lloyds Bank  
29 Bank Street  
Ashford  
TN23 1DG

## **Rector**

The Rev'd. Ravi Holy

## **Associate Priest**

The Rev'd. Linda Cross  
The Rev'd Lorraine Lawrence (until March 2022)

## **Licensed Reader**

Mr Kevin Rall  
Mrs Lucy Carvill

## **Churchwardens**

Mr David Ross  
Mr Robert Dudley (from April 2022)

## **Representatives of Deanery Synod**

Mr Graham Thorn  
Mrs Teresa Redfern

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Reference and administrative details of the PCC, its members and advisers (continued)  
for the year ended 31 December 2022**

### **Elected Members**

Mrs Lucy Huntington  
Professor Nicholas Russell  
Mrs Dianne Owen (Deputy Churchwarden)  
Mrs Teresa Redfern  
Mr Robin Pelham-Reid (Fabric Officer)  
Mr Mark Deller (Director of Music)  
Mr Mark Hosea  
Mrs Lucy Carvill  
Mrs Elisabeth Hill  
Mrs Penny Haynes (Deputy Churchwarden) (from November 2022)  
Mrs Emma Horne (from November 2022)

### **Treasurer**

Mr Stephen Clapham

### **Secretary**

Mrs Pamela Clapham (from September 2022)

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report for the year ended 31 December 2022**

The Trustees present their annual report together with the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St Gregory and St Martin, Wye (the PCC) for the year ended 31 December 2022. The trustees confirm that the annual report and financial statements of the PCC comply with the current statutory requirements, the requirements of the PCC's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS102) (effective 1 Jan 2019).

#### **Administrative information**

St Gregory and St Martin is situated in the centre of the village of Wye. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is the United Wye Benefice Office, Zealds House, Office 2, 39 Church Street, Wye. TN25 5BL.

The PCC is also known by the name Wye PCC.

#### **Objectives and activities**

##### **a. Policies and objectives**

The PCC has the responsibility of cooperating with the Rector, the Rev Ravi Holy, in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and economic. It also has responsibility for the maintenance of the fabric of the church building. The members of the PCC act as trustees of the charity.

The parish of Wye with Hinxhill is part of the Wye benefice which consists of five parishes. Together these parishes make up the United Wye Benefice. One parish consists of Petham. One parish consists of Waltham, Elmsted and Hastingleigh churches. One parish consists of Boughton Aluph and Eastwell. One parish consists of Brook. The fifth parish consists of the parish of Wye which also includes Hinxhill. The church of St Mary Hinxhill has become a chapel of ease. The reverend Ravi Holy is the Rector of the United Wye Benefice.

The PCC is committed to making the gospel of Jesus Christ as accessible as possible to the people of the Parish and to all who visit. We work hard to serve our local community, to encourage as many people as possible to encounter the risen Christ and then to deepen their faith through prayer and scripture, sacrament, music and community.

When planning our activities for the year the Rector and the PCC has considered the Charity Commissions guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to encounter the living God and to live out their faith as part of our parish community through:

- Spiritual life
- Worship and prayer
- Christian discipleship
- Work with children and young people
- Provision of pastoral care for people in the community and congregation
- Missionary and outreach work

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued) for the year ended 31 December 2022**

#### **Achievements and performance**

##### **a. Review of activities**

The year 2022 saw the church's activities return to normal. Every Sunday the church provides a midmorning service. Attendance at the midmorning Sunday service after a slow recovery has returned to pre covid levels and attracts a congregation of about 75. We are privileged to have a flourishing choir who lead our formal worship and a music group to lead our more informal services. There is a Book of Common Prayer holy Communion at 8 o'clock every other week. The church no longer has a Sunday club for children because of difficulties over recruiting volunteers to run it. We have instead instituted a children's corner with sofas rugs and toys, this occupies the North West corner of the nave. It was decided to revamp the family service which the Rector now helps to lead. This is now called Not the 10 O'Clock Service and takes place at 11am once every month. There is a choral evensong on the fourth Sunday of the month. The Celebration Service which consisted of songs and a guest speaker has not resumed at the moment. The aim is to provide a full breadth of different styles of services to suit different people.

So far as ancillary activities are concerned, we have a flourishing flower arranging group. There is a Bumps and Babies group which meets weekly in the church, and a discussion group entitled Agnostics Anonymous. The Men's Breakfast has not resumed at the moment.

In December 2022 there were 200 on the church electoral roll, this represents a small rise in numbers. This is encouraging since it indicates that although members of the congregation have died or moved away, they have been replaced by new members. The major festivals of the church are well attended, in particular Easter, Pentecost, and Christmas. Remembrance Sunday is also extremely popular. There are three schools in the village namely the Lady Joanna Thornhill (endowed) Primary school, Spring Grove, and Wye Free School. The church enjoys close relations with all three schools.

The parish magazine which is a church publication, but which also functions as a community magazine continued to be distributed during most of the pandemic period. It has a wide readership amongst non-churchgoers as well as the congregation. The magazine includes a full list of church and community activities, and a monthly leading article aims to encourage people to encounter Jesus and develop their Christian understanding. During the year there were 10 weddings, 10 funerals, and 13 baptisms.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services, friends and family express their grief, give thanks for the life which is complete in this world and commend the person into God's keeping. The church is open during the day for visitors and villagers. The church building is an important local amenity which is regularly used for concerts and meetings.

The church is in good condition, apart from the south roof which was the subject of a substantial lead theft. The PCC is keen to replace the roof covering with steel, which is not attractive to thieves, but this will cost over £70,000. This work is not all covered by insurance and it is not at present clear where the funds will come from to pay this bill. The PCC has the benefit of funds from the Wye Ecclesiastical Charities for the upkeep of the building but these funds only produce an income of about £30,000 p.a... A quinquennial review took place in 2022 which revealed no serious issues. During 2021 work began on the rebuilding of the organ using parts from an organ in a redundant church in Folkestone this work was substantially completed in December 2022.

The churchyard is an important village amenity the upkeep of which is shared with the parish council.

The church has a pastoral care team which is led and trained by our associate priest Linda Cross.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued) for the year ended 31 December 2022**

#### **Achievements and performance (continued)**

##### **b. Paid employment and volunteers**

We employ an office manager (part-time), who also serves the wider Benefice and is helping the parish to run smoothly. We also pay for the cleaning of the church building, for part of the costs of the churchyard maintenance, and an honorarium is paid for bookkeeping services.

Wye Parish Church could not function without the dedicated service of a very large group of volunteers. We believe that each Christian has a ministry, and that discerning and releasing the gifts of everyone is a major task for church leaders. We are grateful that so many offer their times and talents to further the mission and ministry of the Church (too many to name), and we would like to record our thanks to each and every one of them.

##### **Financial review**

The total income during the year totaled £200,701 (2021 - £277,548). Of this, £162,149 (2021 - £247,027) related to voluntary income.

Fundraising activities (including the Parish Magazine) carried out during the year generated net income of £5,699 (2021 - £5,196).

The total expenditure during the year totaled £214,831 (2021 - £266,065) which included parish share of £78,181 (2021 - £85,071).

Overall, there was net expenditure for the year of £14,130 (2021 - net income of £11,483).

##### **a. Reserves policy**

It is the policy of the PCC to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to respond to the emergencies which arise from time to time.

The actual free reserves at 31 December 2022 were £35,028 (2021: £32,777).

The Trustees aim to keep the free reserves at an appropriate level.

##### **b. Going concern**

After making appropriate enquiries, the PCC members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Trustee's report (continued)  
for the year ended 31 December 2022**

### **Structure, governance and management**

#### **a. Constitution**

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011) and became a charity registered with the Charity Commission (charity number: 1135099) on 22 March 2010.

#### **b. Methods of appointment or election of Trustee**

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the licensed clergy, churchwardens, the licensed Reader, ex-officio members by virtue of membership of General or Diocesan Synod, and members of Deanery Synod or PCC elected by those members of the congregations who are on the Electoral Roll of the churches. All members of the congregations are encouraged to register on the Electoral Roll and stand for election to the PCC.

#### **c. Organisational structure and decision-making policies**

PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including deciding how PCC funds are to be spent. The Hinxhill Church Council is responsible for maintaining the fabric of the church of St Mary's, Hinxhill.

Given its wider responsibilities, the PCC has a number of committees and working groups each dealing with a particular aspect of parish life. These committees include finance, fabric, children and young people, eco-church and mission they are all accountable to the PCC. Notes of these meetings are received by the PCC and discussed as necessary. In addition, the churchwardens and PCC treasurer are members of the Benefice Wardens' group, which meets quarterly. During 2017 the PCC drew up and adopted a Conflict of Interest policy, with PCC members' interests being declared annually and also as part of every PCC meeting.

#### **d. Connected charities**

The PCC is connected to Wye Ecclesiastical Charities by virtue of having related objects and being under common control. Details of the transactions with Wye Ecclesiastical Charities are recorded in the notes at 14.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustee's report (continued) for the year ended 31 December 2022**

#### **Statement of Trustee's responsibilities**

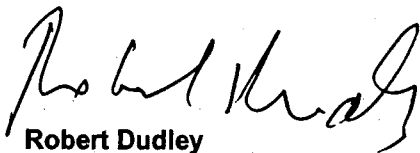
The Trustee are responsible for preparing the Trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustee to prepare financial statements for each financial which give a true and fair view of the state of affairs of the PCC and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in business.

The Trustee are responsible for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustee on *20 March 2023* and signed on their behalf by:



**Robert Dudley**

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Independent examiner's report for the year ended 31 December 2022**

#### **Independent examiner's report to the Trustee of The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill ('the PCC')**

I report to the charity Trustee on my examination of the accounts of the PCC for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the Trustee of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

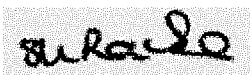
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the PCC's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the PCC's Trustee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's Trustee as a body, for my work or for this report.

Signed:



Dated: 20 March 2023

S M Rouse FCCA DChA

Kreston Reeves LLP  
Canterbury

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Statement of financial activities  
for the year ended 31 December 2022**

|                                    | Note | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 2    | 60,922                           | 101,227                            | 162,149                     | 247,027                     |
| Charitable activities              | 5    | -                                | 25,801                             | 25,801                      | 19,423                      |
| Other trading activities           | 3    | -                                | 11,903                             | 11,903                      | 11,070                      |
| Investments                        | 4    | 308                              | 540                                | 848                         | 28                          |
| <b>Total income</b>                |      | <b>61,230</b>                    | <b>139,471</b>                     | <b>200,701</b>              | <b>277,548</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 3    | -                                | 6,203                              | 6,203                       | 5,874                       |
| Charitable activities              | 6    | 77,611                           | 131,017                            | 208,628                     | 260,191                     |
| <b>Total expenditure</b>           |      | <b>77,611</b>                    | <b>137,220</b>                     | <b>214,831</b>              | <b>266,065</b>              |
| <b>Net movement in funds</b>       |      | <b>(16,381)</b>                  | <b>2,251</b>                       | <b>(14,130)</b>             | <b>11,483</b>               |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 69,062                           | 32,777                             | 101,839                     | 90,356                      |
| Net movement in funds              |      | (16,381)                         | 2,251                              | (14,130)                    | 11,483                      |
| <b>Total funds carried forward</b> |      | <b>52,681</b>                    | <b>35,028</b>                      | <b>87,709</b>               | <b>101,839</b>              |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 20 form part of these financial statements.

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Balance sheet  
as at 31 December 2022**

|                                                | Note | 2022<br>£      | 2021<br>£      |
|------------------------------------------------|------|----------------|----------------|
| <b>Current assets</b>                          |      |                |                |
| Debtors                                        | 8    | 9,824          | 7,749          |
| Cash at bank and in hand                       |      | 90,316         | 101,034        |
|                                                |      | <u>100,140</u> | <u>108,783</u> |
| Creditors: amounts falling due within one year | 9    | (12,431)       | (6,944)        |
| <b>Net current assets</b>                      |      | <u>87,709</u>  | <u>101,839</u> |
| <b>Total net assets</b>                        |      | <u>87,709</u>  | <u>101,839</u> |
| <b>Charity funds</b>                           |      |                |                |
| Restricted funds                               | 10   | 52,681         | 69,062         |
| Unrestricted funds                             | 10   | 35,028         | 32,777         |
| <b>Total funds</b>                             |      | <u>87,709</u>  | <u>101,839</u> |

The financial statements were approved and authorised for issue by the Trustee on *20 March 2023* and signed on their behalf by:



**Robert Dudley**



**The Rev'd. Ravi Holy**

The notes on pages 11 to 20 form part of these financial statements.

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

## **Notes to the financial statements for the year ended 31 December 2022**

### **1. Accounting policies**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **1.2 Going concern**

The PCC's largest source of income is from donations through planned giving. The PCC members have considered the charity's anticipated future income from planned giving along with its level of reserves and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. Therefore, the accounts have been prepared on a going concern basis.

#### **1.3 Income**

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the PCC has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the PCC, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements  
for the year ended 31 December 2022**

**1. Accounting policies (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the PCC to raise funds for its charitable purposes and includes costs of all fundraising activities events.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the PCC; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.7 Financial instruments**

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the PCC and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements for the year ended 31 December 2022

### 2. Income from donations and legacies

|                    | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|--------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Donations          | 18,861                           | 2,148                              | 21,009                      | 80,912                      |
| Legacies           | -                                | 1,004                              | 1,004                       | 19,372                      |
| Grants (see below) | 39,944                           | 2,500                              | 42,444                      | 47,311                      |
| Plate giving       | -                                | 13,434                             | 13,434                      | 5,266                       |
| Planned giving     | -                                | 64,644                             | 64,644                      | 66,556                      |
| Gift aid           | 2,117                            | 17,497                             | 19,614                      | 27,610                      |
|                    | <u>60,922</u>                    | <u>101,227</u>                     | <u>162,149</u>              | <u>247,027</u>              |
| Total 2021         | <u>141,654</u>                   | <u>105,373</u>                     | <u>247,027</u>              |                             |

#### Grants

|                                         | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-----------------------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| WEC                                     | 38,170                           | -                                  | 38,170                      | 45,616                      |
| The Friends of St Gregory and St Martin | 1,307                            | -                                  | 1,307                       | 1,195                       |
| Kent Community Foundation               | -                                | 500                                | 500                         | 500                         |
| Diocese Of Canterbury                   | -                                | 2,000                              | 2,000                       | -                           |
| Church Repair Scheme                    | 467                              | -                                  | 467                         | -                           |
|                                         | <u>39,944</u>                    | <u>2,500</u>                       | <u>42,444</u>               | <u>47,311</u>               |

In 2021 of the total grant income, £46,811 was to restricted funds and £500 was to unrestricted funds.

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
for the year ended 31 December 2022**

**3. Fundraising**

|                                | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> |
|--------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Income</b>                  |                                              |                                       |                                       |
| Magazine sales and advertising | 10,136                                       | 10,136                                | 10,357                                |
| Other fundraising income       | 1,767                                        | 1,767                                 | 713                                   |
|                                | <u>11,903</u>                                | <u>11,903</u>                         | <u>11,070</u>                         |
| <b>Expenses</b>                |                                              |                                       |                                       |
| Magazine production costs      | 6,203                                        | 6,203                                 | 5,874                                 |
|                                | <u>6,203</u>                                 | <u>6,203</u>                          | <u>5,874</u>                          |
|                                | <u>5,700</u>                                 | <u>5,700</u>                          | <u>5,196</u>                          |

In 2021, all of the fundraising income was to unrestricted and all of the fundraising expenditure was from unrestricted funds.

**4. Investment income**

|                                    | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> |
|------------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Interest received on cash deposits | 308                                        | 540                                          | 848                                   | 28                                    |

In 2021, of the total investment income, £15 was to unrestricted funds and £13 was to restricted funds.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements for the year ended 31 December 2022

### 5. Incoming resources from charitable activities

|                                                           | Unrestricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-----------------------------------------------------------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Reimbursement of expenses from other<br>benefice churches | -                                  | 7,586                              | 7,586                       | 6,546                       |
| Fees                                                      | -                                  | 18,215                             | 18,215                      | 12,877                      |
|                                                           | -                                  | 25,801                             | 25,801                      | 19,423                      |

In 2021, of all income from charitable activities, £19,423 was to unrestricted funds.

### 6. Charitable activities

|                             | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|-----------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Parish share                | -                                | 78,181                             | 78,181                      | 85,071                      |
| Mission                     | -                                | -                                  | -                           | (320)                       |
| Services                    | 1,356                            | 16,023                             | 17,379                      | 11,265                      |
| Upkeep of churchyard        | -                                | 2,404                              | 2,404                       | 2,563                       |
| Maintenance                 | 67,117                           | 2,807                              | 69,924                      | 122,571                     |
| Light, heat and water       | 1,307                            | 5,532                              | 6,839                       | 5,593                       |
| Insurance                   | 7,737                            | -                                  | 7,737                       | 7,352                       |
| Benefice costs              | -                                | 7,159                              | 7,159                       | 8,106                       |
| Church activities           | -                                | 249                                | 249                         | 153                         |
| Youth Ministry              | -                                | -                                  | -                           | 117                         |
| Wages and salaries          | -                                | 12,492                             | 12,492                      | 11,755                      |
| Bookkeeping fees            | -                                | 1,997                              | 1,997                       | 2,015                       |
| Bank charges                | -                                | 526                                | 526                         | 511                         |
| Other expenditure           | 94                               | 207                                | 301                         | 163                         |
| Independent examiner's fees | -                                | 3,440                              | 3,440                       | 3,276                       |
|                             | 77,611                           | 131,017                            | 208,628                     | 260,191                     |

In 2021, of the total charitable expenditure, £130,342 was expenditure from unrestricted funds and £129,849 was expenditure from restricted funds.

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
for the year ended 31 December 2022**

**7. Staff costs**

|                    | 2022<br>£     | 2021<br>£     |
|--------------------|---------------|---------------|
| Wages and salaries | 12,492        | 11,755        |
|                    | <u>12,492</u> | <u>11,755</u> |

The average number of persons employed by the PCC during the year was as follows:

|  | 2022<br>No. | 2021<br>No. |
|--|-------------|-------------|
|  | 1           | 1           |

No employee received remuneration amounting to more than £60,000 in either year.

**8. Debtors**

|                                | 2022<br>£    | 2021<br>£    |
|--------------------------------|--------------|--------------|
| Prepayments and accrued income | 9,824        | 7,749        |
|                                | <u>9,824</u> | <u>7,749</u> |

**9. Creditors: Amounts falling due within one year**

|                              | 2022<br>£ | 2021<br>£ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 12,431    | 6,944     |

**Deferred income**

|                                        | 2022<br>£    | 2021<br>£    |
|----------------------------------------|--------------|--------------|
| Deferred income at 1 January 2022      | 3,668        | 2,632        |
| Resources deferred during the year     | 5,482        | 3,668        |
| Amounts released from previous periods | (3,668)      | (2,632)      |
|                                        | <u>5,482</u> | <u>3,668</u> |

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
for the year ended 31 December 2022**

**10. Statement of funds**

**Statement of funds - current year**

|                            | Balance at 1<br>January<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Balance at 31<br>December<br>2022<br>£ |
|----------------------------|--------------------------------------|-------------|------------------|----------------------------------------|
| <b>Unrestricted funds</b>  |                                      |             |                  |                                        |
| General Fund               | 32,777                               | 139,471     | (137,220)        | 35,028                                 |
| <b>Restricted funds</b>    |                                      |             |                  |                                        |
| Restoration Fund           | 720                                  | 11,300      | (12,020)         | -                                      |
| Wye Church Flower Fund     | 769                                  | 1,471       | (1,356)          | 884                                    |
| Insurance Fund             | 5,362                                | 6,337       | (6,053)          | 5,646                                  |
| Bells (Head) Fund          | 6,626                                | -           | (537)            | 6,089                                  |
| Choir Fund                 | 2,190                                | -           | (15)             | 2,175                                  |
| Friends Floodlighting Fund | -                                    | 1,307       | (1,307)          | -                                      |
| Hinxhill Fund              | 25,628                               | 2,315       | (2,797)          | 25,146                                 |
| Organ Fund                 | 27,767                               | 38,500      | (53,526)         | 12,741                                 |
|                            | 69,062                               | 61,230      | (77,611)         | 52,681                                 |
| <b>Total of funds</b>      | 101,839                              | 200,701     | (214,831)        | 87,709                                 |

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
for the year ended 31 December 2022**

**10. Statement of funds (continued)**

**Statement of funds - prior year**

|                                | Balance at<br>1 January<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31<br>December<br>2021<br>£ |
|--------------------------------|--------------------------------------|----------------|------------------|-------------------------------------------|
| <b>Unrestricted funds</b>      |                                      |                |                  |                                           |
| General Fund                   | 33,112                               | 135,881        | (136,216)        | 32,777                                    |
| <b>Restricted funds</b>        |                                      |                |                  |                                           |
| Restoration Fund               | 2,765                                | 9,597          | (11,642)         | 720                                       |
| Wye Church Flower Fund         | 671                                  | 885            | (787)            | 769                                       |
| Insurance Fund                 | 5,148                                | 6,019          | (5,805)          | 5,362                                     |
| Bells (Head) Fund              | 8,368                                | -              | (1,742)          | 6,626                                     |
| Choir Fund                     | 1,715                                | 475            | -                | 2,190                                     |
| Friends Children's Corner Fund | -                                    | 490            | (490)            | -                                         |
| Friends Floodlighting Fund     | -                                    | 705            | (705)            | -                                         |
| Hinxhill Fund                  | 27,677                               | 1,593          | (3,642)          | 25,628                                    |
| Organ Fund                     | 10,900                               | 121,903        | (105,036)        | 27,767                                    |
|                                | <u>57,244</u>                        | <u>141,667</u> | <u>(129,849)</u> | <u>69,062</u>                             |
| <b>Total of funds</b>          | <u>90,356</u>                        | <u>277,548</u> | <u>(266,065)</u> | <u>101,839</u>                            |

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements for the year ended 31 December 2022

### 10. Statement of funds (continued)

Restoration Fund - This fund is used for the restoration of the Church of St Gregory & St Martin.

Wye Church Flower Fund - This fund is used to finance the purchase of flowers for the Church.

Insurance Fund - This fund is used to finance the insurance funded by a grant from WEC.

Bells (Head) Fund - This fund is used to finance the upkeep of the Church bells.

Choir Fund - This fund is used to finance the activities of the choir.

Friends Children's Corner Fund - This fund relates to money given to pay for furniture and toys for the children's corner in the Church.

Friends Floodlighting Fund - This fund relates to money given to fund the cost of the electricity for the floodlights.

Hinxhill Fund - This fund is used to finance the upkeep of the Church and for the provision of services at Hinxhill.

Organ Fund - This fund is used to finance the refurbishment of an Organ for the Church.

### 11. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

|                               | Restricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets                | 52,681                           | 47,459                             | 100,140                     |
| Creditors due within one year | -                                | (12,431)                           | (12,431)                    |
|                               | <u>52,681</u>                    | <u>35,028</u>                      | <u>87,709</u>               |

#### Analysis of net assets between funds - prior year

|                               | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets                | 69,062                           | 39,721                             | 108,783                     |
| Creditors due within one year | -                                | (6,944)                            | (6,944)                     |
|                               | <u>69,062</u>                    | <u>32,777</u>                      | <u>101,839</u>              |

### 12. Donations from members

During the year, 13 (2021: 11) members of the PCC gave donations to the charity totaling £10,290 (2021: £10,560).

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Notes to the financial statements for the year ended 31 December 2022**

#### **13. Payments to members**

During the year, no members received any remuneration or any benefits in kind.  
During the year, the Incumbent was reimbursed for out of pocket expenses.  
During the year, the associate Priests were reimbursed for out of pocket expenses.  
During the year, no members of the PCC were reimbursed for out of pocket expenses.

#### **14. Connected charities and related party transactions**

The financial statements do not include the results of Wye Ecclesiastical Charities (charity registration number 262613) which is connected to Wye Parochial Church Council by virtue of having related objects and being under common control. The principal object of Wye Ecclesiastical Charities is to support the PCC with regard to the maintenance of the church and its related buildings and churchyard.

During the year Wye Ecclesiastical Charities contributed £38,170 (2021: £45,616) by way of grants to the PCC.

The financial statements do not include the results of the Luxmoore Trust, of which Wye Parochial Church Council is the Managing Trustee. The Canterbury Diocesan Board of Finance is the Custodial Trustee. The object of the Trust is to apply its income towards the maintenance of the church and churchyard. Wye Ecclesiastical Charities administers the income of the Trust on behalf of Wye PCC. The income and related expenditure of the Trust are shown in the financial statements of Wye Ecclesiastical Charities.

During the year there were no other transactions with related parties (2021: Nil).

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# Accounts

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Charity number: 1135099

**The Parochial Church Council of the Ecclesiastical Parish of Wye with  
Hinxhill**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 December 2021**

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

## **Contents**

|                                                                                  | Page    |
|----------------------------------------------------------------------------------|---------|
| <b>Reference and administrative details of the PCC, its members and advisers</b> | 1 - 2   |
| <b>Trustees' report</b>                                                          | 3 - 7   |
| <b>Independent examiner's report</b>                                             | 8       |
| <b>Statement of financial activities</b>                                         | 9       |
| <b>Balance sheet</b>                                                             | 10      |
| <b>Notes to the financial statements</b>                                         | 11 - 20 |

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Reference and administrative details of the PCC, its members and advisers  
for the year ended 31 December 2021**

## **Charity registered number**

1135099

## **Principal office**

United Wye Benefice  
Office 2, Zealds House  
39 Church Street  
Wye  
Ashford  
TN25 5BL

## **Independent Examiner**

S M Rouse FCCA DChA  
Kreston Reeves LLP  
37 St Margaret's Street  
Canterbury  
Kent  
CT1 2TU

## **Bankers**

Lloyds Bank  
29 Bank Street  
Ashford  
TN23 1DG

## **Rector**

The Rev'd. Ravi Holy

## **Associate Priest**

The Rev'd. Linda Cross  
The Rev'd Lorraine Lawrence

## **Licensed Reader**

Mr Kevin Rall  
Mrs Lucy Carvill

## **Churchwardens**

Mr David Ross  
Mrs Evelyn House (until March 2021)

## **Representatives of Deanery Synod**

Mr Graham Thorn  
Prof Nigel Poole (until June 2021)  
Mrs Teresa Redfern

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Reference and administrative details of the PCC, its members and advisers (continued)  
for the year ended 31 December 2021**

### **Elected Members**

Mrs Lucy Huntington  
Professor Nicholas Russell  
Mrs Dianne Owen (Deputy Churchwarden)  
Mrs Teresa Redfern  
Mr Robin Pelham-Reid (Deputy Churchwarden)  
Mr Mark Deller (Director of Music)  
Mr Mark Hosea  
Mrs Lucy Carvill  
Mrs Elisabeth Hill (from June 2021)  
Mrs Evelyn House  
Mr David Ross  
Mrs Eleni Grivellis (until May 2021)

### **Treasurer**

Mr Stephen Clapham

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report for the year ended 31 December 2021**

The Trustees present their Annual Report together with the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St. Gregory and St. Martin, Wye with St Mary, Hinxhill (the PCC) for the year ended 31 December 2021. The Trustees confirm that the Annual Report and financial statements of the PCC comply with the current statutory requirements, the requirements of the PCC's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Administrative information**

St Gregory and St Martin is situated in the centre of the village of Wye. It is part of the Diocese of Canterbury within the Church of England. The correspondence address is the United Wye Benefice Office, Zealds House, Office 2, 39 Church Street, Wye. TN25 5BL.

The PCC is also known by the name Wye PCC.

#### **Objectives and activities**

##### **a. Policies and objectives**

The PCC has the responsibility of cooperating with the Priest-in-Charge, the Rev Ravi Holy, in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and economic. It also has responsibility for the maintenance of the fabric of the church building. The members of the PCC act as trustees of the charity.

The parish of Wye with Hinxhill is part of the Wye benefice which consists of four parishes. Together these parishes make up the United Wye Benefice. One parish consists of Petham, Waltham, Elmsted and Hastingleigh churches. One parish consists of Boughton Aluph and Eastwell. One parish consists of Brook. The fourth parish consists of the parish of Wye which also includes Hinxhill. The church of St Mary Hinxhill has become a chapel of ease. The Reverend Ravi Holy is the Priest-in-Charge of the United Wye Benefice.

The PCC is committed to making the Gospel of Jesus Christ accessible to the people of the Parish and to all who visit. We work hard to serve our local community, to encourage as many people as possible to encounter the risen Christ and then to deepen their faith through prayer and Scripture, sacrament, music and community.

When planning our activities for the year the Priest-in-Charge and the PCC has considered the Charity Commissions guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to encounter the living God and to live out their faith as part of our parish community through:

- Spiritual life
- Worship and prayer
- Christian discipleship
- Work with children and young people
- Provision of pastoral care for people in the community and congregation
- Missionary and outreach work

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report (continued) for the year ended 31 December 2021**

#### **Achievements and performance**

##### **a. Review of activities**

The year 2021 was once again badly affected by the Covid pandemic. Once more the church was in lockdown between 21 January and 16 May 2021. This decision was made by the PCC in order to protect people from the more contagious version of the original virus (the Delta variant), which swept the country from December 2020. Once the church re-opened, the social distancing measures were gradually relaxed and also the wearing of masks. Singing in the church was performed by the choir from the East end of the chancel, but gradually congregational singing returned. At the end of the year the latest variant arrived, the Omicron. This was accompanied by warnings that it was very infectious although it was hoped that it was not particularly dangerous to those who had been vaccinated, so the PCC decided to keep the Church open. The wearing of masks was re-introduced but not social distancing or track and trace. Congregational singing was permitted and we had a full range of Christmas services, apart from the crib service. The Rector continued throughout this period to provide online services. Other church activities such as the Bumps and Babies group and the Men's Breakfast and Agnostics Anonymous either did not operate or were greatly curtailed. When the church resumed services, the numbers attending church on Sunday reduced. The church's finances have suffered and the church is running a deficit of free reserves and so a stewardship campaign is proposed in 2022. The PCC authorised the suspension of all charitable donations and missionary giving because of the financial problems.

Once the dangers from the pandemic have receded, the church hopes to offer a range of services during the week and over the course of the year. Attendance at the midmorning Sunday service continues to be strong and we are privileged to have a flourishing choir, who lead our formal worship, and a music group to lead our more informal services. There is a Book of Common Prayer Holy Communion at 8 o'clock every other week. The church no longer has a Sunday club for children because of difficulties over recruiting volunteers to run it. We have instead instituted a children's corner with sofas, rugs and toys. This occupies the North West corner of the nave. It was decided to revamp the family service, which the Rector now helps to lead. This is now called the Not the 10 O'Clock Service and takes place at 11 a.m. once every month. There is a choral Evensong. Four days a week there is morning prayer in the church. The Celebration Service, which consisted of songs and a guest speaker, has not resumed at the moment. The aim is to provide a full breadth of different styles of services to suit different people.

In December 2021 there were 192 on the church electoral roll. The major festivals of the church are well attended, in particular Easter, Pentecost, and Christmas. Remembrance Sunday is also extremely popular in a normal year. There are three schools in the village namely the Lady Joanna Thornhill (endowed) Primary school, Spring Grove, and Wye Free School. The church enjoys close relations with all three schools.

The parish magazine which is a church publication, but which also functions as a community magazine, continued to be distributed during most of the pandemic period. It has a wide readership amongst non-churchgoers as well as the congregation. The magazine includes a full list of church and community activities, and a monthly leading article aims to encourage people to encounter Jesus and develop their Christian understanding. During the year there were 4 weddings, 14 funerals, and 2 baptisms.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services, friends and family express their grief, give thanks for the life, which is complete in this world, and commend the person into God's keeping. The church is open during the day for visitors and villagers. The church building is an important local amenity, which before Covid was regularly used for concerts and meetings. The church is in good condition. The PCC has the benefit of funds from the Wye Ecclesiastical Charities for the upkeep of the building. A quinquennial review will take place in 2022. During 2021 work began on the replacement of the old organ with an organ from a redundant church in Folkestone. The churchyard is an important village amenity the upkeep of which is shared with the parish council. The church has a pastoral care team which is led and trained by one of our associate clergy Linda Cross.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report (continued) for the year ended 31 December 2021**

#### **Achievements and performance (continued)**

##### **b. Paid employment and volunteers**

We employ an office manager (part-time) who also serves the wider Benefice and is helping the parish to run smoothly. We also pay for cleaning of the church building, for part of the costs of churchyard maintenance (as noted above), and an honorarium is paid for bookkeeping services.

Wye Parish Church could not function without the dedicated service of a very large group of volunteers. We believe that each Christian has a ministry, and that discerning and releasing the gifts of everyone is a major task for church leaders. We are grateful that so many offer their time and talents to further the mission and ministry of the Church (too many to name), and we would like to record our thanks to each and every one of them.

#### **Financial review**

The total income during the year totaled £277,548 (2020 - £171,309). Of this, £247,027 (2020 - £147,959) related to voluntary income.

Fundraising activities (including the Parish Magazine) carried out during the year generated net income of £5,196 (2020 - £3,917).

The total expenditure during the year totaled £266,065 (2020 - £176,046) which included parish share of £85,071 (2020 - £91,988).

Overall, there was net income for the year of £11,483 (2020 - net expenditure of £4,737) due to net income in restricted reserves of £11,818. This position would have been substantially worse but for the legacies received during the year.

In light of the effects of the COVID-19 pandemic the PCC members have been considering the ramifications on the charity's financial resources and whilst there continues to be an impact, the PCC members are satisfied that the charity has sufficient reserves to be able to operate for the foreseeable future, but they will continue to monitor the situation closely.

##### **a. Reserves policy**

It is the policy of the PCC to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to respond to the emergencies which arise from time to time.

The actual free reserves at 31 December 2021 were £32,777 (2020: £33,112). This was below the target set in reserves policy because of the effects of the COVID-19 pandemic, but the Trustees will look to increase this level of reserves going forward in light of reduced recurring income.

The Trustees aim to keep the free reserves at an appropriate level.

##### **b. Going concern**

After making appropriate enquiries, the PCC members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report (continued) for the year ended 31 December 2021**

#### **Structure, governance and management**

##### **a. Constitution**

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011) and became a charity registered with the Charity Commission (charity number: 1135099) on 22 March 2010.

##### **b. Methods of appointment or election of Trustees**

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the licensed clergy, churchwardens, the licensed Reader, ex-officio members by virtue of membership of General or Diocesan Synod, and members of Deanery Synod or PCC elected by those members of the congregations who are on the Electoral Roll of the churches. All members of the congregations are encouraged to register on the Electoral Roll and stand for election to the PCC.

##### **c. Organisational structure and decision-making policies**

PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including deciding how PCC funds are to be spent. The Hinxhill Church Council is responsible for maintaining the fabric of the church of St Mary's, Hinxhill.

The effect of the pandemic was that the PCC did not meet as regularly as usual, although after March 2021 the PCC met every 2 months. Given its wider responsibilities, the PCC has a number of committees and working groups each dealing with a particular aspect of parish life. These committees include finance, fabric, children and young people, eco-church and mission they are all accountable to the PCC. Notes of these meetings are received by the PCC and discussed as necessary. In addition, the churchwardens and PCC treasurer are members of the Benefice Wardens' group, which meets quarterly. During 2017 the PCC drew up and adopted a Conflict of Interest policy, with PCC members' interests being declared annually and also as part of every PCC meeting.

##### **d. Connected charities**

The PCC is connected to Wye Ecclesiastical Charities by virtue of having related objects and being under common control. Details of the transactions with Wye Ecclesiastical Charities are recorded in the notes at 14.

## The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

### Trustees' report (continued) for the year ended 31 December 2021

#### 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 & 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 PCC and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 4 April 2022 and signed on their behalf by:



David Ross



The Rev'd. Ravi Holy

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Independent examiner's report for the year ended 31 December 2021**

#### **Independent examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill ('the PCC')**

I report to the charity Trustees on my examination of the accounts of the PCC for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the Trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the PCC's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the PCC's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the PCC's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's Trustees as a body, for my work or for this report.

Signed:



Dated: 4 April 2022

S M Rouse FCCA DChA

Kreston Reeves LLP  
Canterbury

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

Statement of financial activities  
for the year ended 31 December 2021

|                                    | Note | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 2    | 141,654                          | 105,373                            | 247,027                     | 147,959                     |
| Charitable activities              | 5    | -                                | 19,423                             | 19,423                      | 14,428                      |
| Other trading activities           | 3    | -                                | 11,070                             | 11,070                      | 8,687                       |
| Investments                        | 4    | 13                               | 15                                 | 28                          | 235                         |
| <b>Total income</b>                |      | <b>141,667</b>                   | <b>135,881</b>                     | <b>277,548</b>              | <b>171,309</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 3    | -                                | 5,874                              | 5,874                       | 4,770                       |
| Charitable activities              | 6    | 129,849                          | 130,342                            | 260,191                     | 171,276                     |
| <b>Total expenditure</b>           |      | <b>129,849</b>                   | <b>136,216</b>                     | <b>266,065</b>              | <b>176,046</b>              |
| <b>Net movement in funds</b>       |      | <b>11,818</b>                    | <b>(335)</b>                       | <b>11,483</b>               | <b>(4,737)</b>              |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 57,244                           | 33,112                             | 90,356                      | 95,093                      |
| Net movement in funds              |      | 11,818                           | (335)                              | 11,483                      | (4,737)                     |
| <b>Total funds carried forward</b> |      | <b>69,062</b>                    | <b>32,777</b>                      | <b>101,839</b>              | <b>90,356</b>               |

The Statement of financial activities includes all gains and losses recognised in the year.

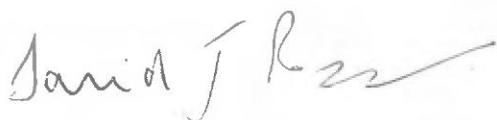
The notes on pages 11 to 20 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

Balance sheet  
as at 31 December 2021

|                                                | Note | 2021<br>£      | 2020<br>£     |
|------------------------------------------------|------|----------------|---------------|
| <b>Current assets</b>                          |      |                |               |
| Debtors                                        | 8    | 7,749          | 13,338        |
| Cash at bank and in hand                       |      | 101,034        | 82,770        |
|                                                |      | <u>108,783</u> | <u>96,108</u> |
| Creditors: amounts falling due within one year | 9    | (6,944)        | (5,752)       |
| <b>Net current assets</b>                      |      | <u>101,839</u> | <u>90,356</u> |
| <b>Total net assets</b>                        |      | <u>101,839</u> | <u>90,356</u> |
| <b>Charity funds</b>                           |      |                |               |
| Restricted funds                               | 10   | 69,062         | 57,244        |
| Unrestricted funds                             | 10   | 32,777         | 33,112        |
| <b>Total funds</b>                             |      | <u>101,839</u> | <u>90,356</u> |

The financial statements were approved and authorised for issue by the Trustees on *4 April 2022* and signed on their behalf by:



David Ross



The Rev'd. Ravi Holy

The notes on pages 11 to 20 form part of these financial statements.

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

## **Notes to the financial statements for the year ended 31 December 2021**

### **1. Accounting policies**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **1.2 Going concern**

The PCC's largest source of income is from donations through planned giving. The PCC members have considered the charity's anticipated future income from planned giving along with its level of reserves and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. In light of the effects of the COVID-19 pandemic the PCC members have been considering the ramifications on the charity's financial resources and whilst there continues to be an impact, the PCC members are satisfied that the charity has sufficient reserves to be able to operate for the foreseeable future, but they will continue to monitor the situation closely. Therefore, the accounts have been prepared on a going concern basis.

#### **1.3 Income**

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the PCC has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the PCC, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements  
for the year ended 31 December 2021**

**1. Accounting policies (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the PCC to raise funds for its charitable purposes and includes costs of all fundraising activities events.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the PCC; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.7 Financial instruments**

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the PCC and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

Notes to the financial statements  
for the year ended 31 December 2021

2. Income from donations and legacies

|                    | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Donations          | 79,175                           | 1,737                              | 80,912                      | 13,775                      |
| Legacies           | 7,196                            | 12,176                             | 19,372                      | 16,398                      |
| Grants (see below) | 46,811                           | 500                                | 47,311                      | 22,902                      |
| Government grants  | -                                | -                                  | -                           | 1,071                       |
| Plate giving       | -                                | 5,266                              | 5,266                       | 2,611                       |
| Planned giving     | -                                | 66,556                             | 66,556                      | 74,478                      |
| Gift aid           | 8,472                            | 19,138                             | 27,610                      | 16,724                      |
|                    | <u>141,654</u>                   | <u>105,373</u>                     | <u>247,027</u>              | <u>147,959</u>              |
| Total 2020         | <u>40,110</u>                    | <u>107,849</u>                     | <u>147,959</u>              |                             |

Grants

|                                         | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-----------------------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| WEC                                     | 45,616                           | -                                  | 45,616                      | 22,400                      |
| The Friends of St Gregory and St Martin | 1,195                            | -                                  | 1,195                       | 502                         |
| Kent Community Foundation               | -                                | 500                                | 500                         | -                           |
|                                         | <u>46,811</u>                    | <u>500</u>                         | <u>47,311</u>               | <u>22,902</u>               |

In 2020 all grant income was to restricted funds.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

Notes to the financial statements  
for the year ended 31 December 2021

3. Fundraising

|                                | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income</b>                  |                                    |                             |                             |
| Magazine sales and advertising | 10,357                             | 10,357                      | 7,049                       |
| Other fundraising income       | 713                                | 713                         | 1,638                       |
|                                | <hr/> 11,070                       | <hr/> 11,070                | <hr/> 8,687                 |
| <b>Expenses</b>                |                                    |                             |                             |
| Magazine production costs      | 5,874                              | 5,874                       | 3,102                       |
| Other fundraising costs        | -                                  | -                           | 1,668                       |
|                                | <hr/> 5,874                        | <hr/> 5,874                 | <hr/> 4,770                 |
|                                | <hr/> 5,196                        | <hr/> 5,196                 | <hr/> 3,917                 |

In 2020, all of the fundraising income was to unrestricted and all of the fundraising expenditure was from unrestricted funds.

4. Investment income

|                                    | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest received on cash deposits | 13                               | 15                                 | 28                          | 235                         |

In 2020, of the total investment income, £120 was to unrestricted funds and £115 was to restricted funds.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements for the year ended 31 December 2021

### 5. Incoming resources from charitable activities

|                                                        | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--------------------------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Reimbursement of expenses from other benefice churches | 6,546                              | <b>6,546</b>                | 6,017                       |
| Fees                                                   | 12,877                             | <b>12,877</b>               | 8,411                       |
|                                                        | <u>19,423</u>                      | <u><b>19,423</b></u>        | <u>14,428</u>               |

In 2020, of all income from charitable activities, £13,798 was to unrestricted funds and £630 was to restricted funds.

### 6. Charitable activities

|                             | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-----------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Parish share                | -                                | 85,071                             | <b>85,071</b>               | 91,988                      |
| Mission                     | -                                | (320)                              | <b>(320)</b>                | 9,636                       |
| Services                    | 918                              | 10,347                             | <b>11,265</b>               | 7,222                       |
| Upkeep of churchyard        | -                                | 2,563                              | <b>2,563</b>                | 2,085                       |
| Maintenance                 | 120,874                          | 1,697                              | <b>122,571</b>              | 19,385                      |
| Light, heat and water       | 705                              | 4,888                              | <b>5,593</b>                | 3,678                       |
| Insurance                   | 7,352                            | -                                  | <b>7,352</b>                | 7,283                       |
| Benefice costs              | -                                | 8,106                              | <b>8,106</b>                | 11,504                      |
| Church activities           | -                                | 153                                | <b>153</b>                  | 10                          |
| Youth Ministry              | -                                | 117                                | <b>117</b>                  | 91                          |
| Penhurst retreat            | -                                | -                                  | <b>-</b>                    | 1,720                       |
| Wages and salaries          | -                                | 11,755                             | <b>11,755</b>               | 11,644                      |
| Bookkeeping fees            | -                                | 2,015                              | <b>2,015</b>                | 1,200                       |
| Bank charges                | -                                | 511                                | <b>511</b>                  | 533                         |
| Other expenditure           | -                                | 163                                | <b>163</b>                  | 129                         |
| Independent examiner's fees | -                                | 3,276                              | <b>3,276</b>                | 3,168                       |
|                             | <u>129,849</u>                   | <u>130,342</u>                     | <u><b>260,191</b></u>       | <u>171,276</u>              |

In 2020, of the total charitable expenditure, £142,852 was expenditure from unrestricted funds and £28,424 was expenditure from restricted funds.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements for the year ended 31 December 2021

### 7. Staff costs

|                    | 2021<br>£     | 2020<br>£     |
|--------------------|---------------|---------------|
| Wages and salaries | 11,755        | 11,644        |
|                    | <u>11,755</u> | <u>11,644</u> |

The average number of persons employed by the PCC during the year was as follows:

|  | 2021<br>No. | 2020<br>No. |
|--|-------------|-------------|
|  | 1           | 1           |

No employee received remuneration amounting to more than £60,000 in either year.

### 8. Debtors

|                                | 2021<br>£    | 2020<br>£     |
|--------------------------------|--------------|---------------|
| Other debtors                  | -            | 6,588         |
| Prepayments and accrued income | 7,749        | 6,750         |
|                                | <u>7,749</u> | <u>13,338</u> |

### 9. Creditors: Amounts falling due within one year

|                                        | 2021<br>£    | 2020<br>£    |
|----------------------------------------|--------------|--------------|
| Accruals and deferred income           | 6,944        | 5,752        |
|                                        | <u>6,944</u> | <u>5,752</u> |
| <b>Deferred income</b>                 |              |              |
| Deferred income at 1 January 2021      | 2,632        | -            |
| Resources deferred during the year     | 3,668        | 2,632        |
| Amounts released from previous periods | (2,632)      | -            |
|                                        | <u>3,668</u> | <u>2,632</u> |

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

Notes to the financial statements  
for the year ended 31 December 2021

10. Statement of funds

Statement of funds - current year

|                                | Balance at 1<br>January<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Balance at 31<br>December<br>2021<br>£ |
|--------------------------------|--------------------------------------|----------------|------------------|----------------------------------------|
| <b>Unrestricted funds</b>      |                                      |                |                  |                                        |
| General Fund                   | 33,112                               | 135,881        | (136,216)        | 32,777                                 |
| <b>Restricted funds</b>        |                                      |                |                  |                                        |
| Restoration Fund               | 2,765                                | 9,597          | (11,642)         | 720                                    |
| Wye Church Flower Fund         | 671                                  | 885            | (787)            | 769                                    |
| Insurance Fund                 | 5,148                                | 6,019          | (5,805)          | 5,362                                  |
| Bells (Head) Fund              | 8,368                                | -              | (1,742)          | 6,626                                  |
| Choir Fund                     | 1,715                                | 475            | -                | 2,190                                  |
| Friends Children's Corner Fund | -                                    | 490            | (490)            | -                                      |
| Friends Floodlighting Fund     | -                                    | 705            | (705)            | -                                      |
| Hinxhill Fund                  | 27,677                               | 1,593          | (3,642)          | 25,628                                 |
| Organ fund                     | 10,900                               | 121,903        | (105,036)        | 27,767                                 |
|                                | <u>57,244</u>                        | <u>141,667</u> | <u>(129,849)</u> | <u>69,062</u>                          |
| <b>Total of funds</b>          | <u>90,356</u>                        | <u>277,548</u> | <u>(266,065)</u> | <u>101,839</u>                         |

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

Notes to the financial statements  
for the year ended 31 December 2021

10. Statement of funds (continued)

Statement of funds - prior year

|                              | Balance at<br>1 January<br>2020<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2020<br>£ |
|------------------------------|--------------------------------------|-------------|------------------|--------------------------|-------------------------------------------|
| <b>Unrestricted funds</b>    |                                      |             |                  |                          |                                           |
| General Fund                 | 51,370                               | 130,454     | (147,622)        | (1,090)                  | 33,112                                    |
| <b>Restricted funds</b>      |                                      |             |                  |                          |                                           |
| Restoration Fund             | 2,765                                | 16,620      | (16,620)         | -                        | 2,765                                     |
| Penhurst Retreat Centre Fund | -                                    | 630         | (1,720)          | 1,090                    | -                                         |
| Wye Church Flower Fund       | 1,433                                | 75          | (837)            | -                        | 671                                       |
| Insurance Fund               | 5,024                                | 5,780       | (5,656)          | -                        | 5,148                                     |
| Bells (Head) Fund            | 3,368                                | 5,000       | -                | -                        | 8,368                                     |
| Choir Fund                   | 1,715                                | -           | -                | -                        | 1,715                                     |
| Friends Floodlighting Fund   | -                                    | 502         | (502)            | -                        | -                                         |
| Hinxhill Fund                | 29,418                               | 1,188       | (2,929)          | -                        | 27,677                                    |
| Organ fund                   | -                                    | 11,060      | (160)            | -                        | 10,900                                    |
|                              | 43,723                               | 40,855      | (28,424)         | 1,090                    | 57,244                                    |
| <b>Total of funds</b>        | 95,093                               | 171,309     | (176,046)        | -                        | 90,356                                    |

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements for the year ended 31 December 2021

### 10. Statement of funds (continued)

Restoration Fund - This fund is used for the restoration of the Church of St Gregory & St Martin.

Penhurst Retreat Centre Fund - This fund relates to members of the congregation attending spiritual retreats during the year.

Wye Church Flower Fund - This fund is used to finance the purchase of flowers for the Church.

Insurance Fund - This fund is used to finance the insurance funded by a grant from WEC.

Bells (Head) Fund - This fund is used to finance the upkeep of the Church bells.

Choir Fund - This fund is used to finance the activities of the choir.

Friends Children's Corner Fund - This fund relates to money given to pay for furniture and toys for the children's corner in the Church.

Friends Floodlighting Fund - This fund relates to money given to fund the cost of the electricity for the floodlights.

Hinxhill Fund - This fund is used to finance the upkeep of the Church and for the provision of services at Hinxhill.

Organ Fund - This fund is used to finance the refurbishment of an Organ for the Church.

### 11. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

|                               | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets                | 69,062                           | 39,721                             | 108,783                     |
| Creditors due within one year | -                                | (6,944)                            | (6,944)                     |
|                               | <u>69,062</u>                    | <u>32,777</u>                      | <u>101,839</u>              |

#### Analysis of net assets between funds - prior year

|                               | Restricted<br>funds<br>2020<br>£ | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets                | 57,244                           | 38,864                             | 96,108                      |
| Creditors due within one year | -                                | (5,752)                            | (5,752)                     |
|                               | <u>57,244</u>                    | <u>33,112</u>                      | <u>90,356</u>               |

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Notes to the financial statements for the year ended 31 December 2021**

#### **12. Donations from members**

During the year, 11 (2020: 14) members of the PCC gave donations to the charity totaling £10,560 (2020: £10,928).

#### **13. Payments to members**

During the year, no members received any remuneration or any benefits in kind.  
During the year, the Incumbent was reimbursed for out of pocket expenses.  
During the year, the associate Priests were reimbursed for out of pocket expenses.  
During the year, no members of the PCC were reimbursed for out of pocket expenses.

#### **14. Connected charities and related party transactions**

The financial statements do not include the results of Wye Ecclesiastical Charities (charity registration number 262613) which is connected to Wye Parochial Church Council by virtue of having related objects and being under common control. The principal object of Wye Ecclesiastical Charities is to support the PCC with regard to the maintenance of the church and its related buildings and churchyard.

During the year Wye Ecclesiastical Charities contributed £45,616 (2020: £22,400) by way of grants to the PCC.

The financial statements do not include the results of the Luxmoore Trust, of which Wye Parochial Church Council is the Managing Trustee. The Canterbury Diocesan Board of Finance is the Custodial Trustee. The object of the Trust is to apply its income towards the maintenance of the church and churchyard. Wye Ecclesiastical Charities administers the income of the Trust on behalf of Wye PCC. The income and related expenditure of the Trust are shown in the financial statements of Wye Ecclesiastical Charities.

During the year there were no other transactions with related parties (2020: Nil).

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# Accounts

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**Charity number: 1135099**

**The Parochial Church Council of the Ecclesiastical Parish of Wye with  
Hinxhill**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 December 2020**

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

## **Contents**

|                                                                                  | Page    |
|----------------------------------------------------------------------------------|---------|
| <b>Reference and administrative details of the PCC, its members and advisers</b> | 1 - 2   |
| <b>Trustees' report</b>                                                          | 3 - 10  |
| <b>Independent examiner's report</b>                                             | 11      |
| <b>Statement of financial activities</b>                                         | 12      |
| <b>Balance sheet</b>                                                             | 13      |
| <b>Notes to the financial statements</b>                                         | 14 - 24 |

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Reference and administrative details of the PCC, its members and advisers  
for the year ended 31 December 2020**

## **Charity registered number**

1135099

## **Principal office**

United Wye Benefice  
Office 2, Zealds House  
39 Church Street  
Wye  
Ashford  
TN25 5BL

## **Independent Examiner**

S M Rouse FCCA DChA  
Kreston Reeves LLP  
37 St Margaret's Street  
Canterbury  
Kent  
CT1 2TU

## **Bankers**

Lloyds Bank  
29 Bank Street  
Ashford  
TN23 1DG

## **Rector**

The Rev'd. Ravi Holy

## **Associate Priests**

The Rev'd. Linda Cross  
The Rev'd Lorraine Lawrence

## **Licensed Reader**

Mr Kevin Rall  
Mrs Lucy Carvill

## **Churchwardens**

Mrs Evelyn House  
Mr Graham Thorn (until February 2020)  
Mr David Ross (from September 2020)

## **Representatives of Deanery Synod**

Mr Graham Thorn  
Prof Nigel Poole  
Mrs Caroline Spencer (until September 2020)  
Mrs Teresa Redfern

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Reference and administrative details of the PCC, its members and advisers (continued)  
for the year ended 31 December 2020**

### **Representatives of the Diocesan Synod**

Mrs Caroline Spencer (until September 2020)

### **Elected Members**

Mr Robin Pelham-Reid (Deputy Churchwarden)

Mrs Di Owen (Deputy Churchwarden)

Dr Mark Deller - Director of Music

Mrs Jo Rall (until September 2020)

Mrs Evelyn House

Prof Nicholas Russell

Mrs Teresa Redfern

Mr David Ross

Mr James Jirtle (until September 2020)

Mr Kevin Rall (until September 2020)

Mrs Eleni Grivellis (from September 2020)

Mr Mark Hosea (from September 2020)

Mrs Lucy Huntington (from September 2020)

### **Treasurer**

Mrs Karen Warden (until September 2020)

Mr Stephen Clapham (from September 2020)

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report for the year ended 31 December 2020**

The Trustees present their Annual Report together with the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St. Gregory and St. Martin, Wye with St Mary, Hinxhill (the PCC) for the year ended 31 December 2020. The Trustees confirm that the Annual Report and financial statements of the PCC comply with the current statutory requirements, the requirements of the PCC's governing documents and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Administrative information**

St Gregory and St Martin is situated in the centre of the village of Wye. St Mary's Hinxhill is situated in the nearby hamlet of Hinxhill. The Parish is part of the Diocese of Canterbury within the Church of England. The parish of Wye with Hinxhill is part of the United Wye Benefice of five parishes, of which the Rev Ravi Holy is the Rector. The correspondence address is the United Wye Benefice Office, 2, Zealds House, 39 Church Street, Wye, Ashford, Kent TN25 5BL.

The PCC is also known by the name Wye with Hinxhill PCC.

#### **Objectives and activities**

##### **a. Policies and objectives**

The PCC of St Gregory and St Martin, Wye with St. Mary's Hinxhill has the responsibility of cooperating with the Rector, the Rev Ravi Holy, in promoting in the ecclesiastical Parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has responsibility for the maintenance of the fabric of the church buildings. The members of the PCC act as trustees of the charity. The PCC plays a full part in the life of the whole Benefice, in order to build an effective missional community in this part of Kent. The churchwardens of all Parishes meet together regularly to discuss and decide matters of mutual concern.

The PCC is committed to making the Gospel of Jesus Christ accessible to the people of the Parish and to all who visit. We work hard to serve our local community, to encourage as many people as possible to encounter the risen Christ and then to deepen their faith through prayer and Scripture, sacrament, music and community.

When planning our activities for the year, the Rector and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We try to enable ordinary people to encounter the living God and to live out their faith as part of our Parish community through:

- Spiritual life
- Worship and prayer
- Christian discipleship
- Work with children and young people
- Provision of pastoral care for people in the community and congregation
- Missionary and outreach work, including provision for pilgrims en-route to Canterbury.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report (continued) for the year ended 31 December 2020**

#### **Achievements and performance**

##### **a. Review of activities**

##### **Spiritual life: Worship and prayer**

The year 2020 was dominated by the pandemic. By March 2020 the virus was causing such concern that the government ordered a lockdown which included closing the churches. As a result Wye Church had no services in church between 12 March and 5 July 2020. The church remained open for private prayer although precautions were taken, sanitiser was available on entry, and visitors had to sign in. The church re-opened on 5 July 2020 because the numbers of infected persons were much reduced and accordingly the government eased the lockdown and permitted religious services. The services were by no means normal because masks had to be worn, social distancing maintained and there was no congregational singing. The arrival in Kent of the more infectious variant in September caused the second lockdown and the church was completely closed from 25 September 2020 until the end of the year. There were no Christmas services. There was a Remembrance Day service outside by the war memorial but attended only by persons invited. The Rector did arrange an online service every Sunday morning on Facebook during both lockdowns which attracted an audience of about 75. He also sent out a pastoral letter, and has encouraged those with needs to contact him or a member of the pastoral care team.

In the course of the year there were 3 weddings, 5 funerals and 1 baptism in church.

Wye PCC very much hopes that normal church activities will return in 2021. In normal times Wye Parish Church offers a range of worship services. Attendance on Sundays continues to be strong, with a good range of ages. We are privileged to have both a flourishing choir and a music group. Each Sunday there is an 8.00 am service of Book of Common Prayer (BCP) Holy Communion. During the month, the regular pattern of 10.00 am worship includes: Common Worship (CW) Holy Communion twice a month, and CW Morning Prayer and an informal all age service each once a month. We also have three evening services every month: a BCP Choral Evensong, an informal Evening Service with a guest speaker and more modern Christian songs, and a Celtic-style service. There is a weekly Tuesday morning prayer group in church. Each weekday Morning Prayer is said which offers an opportunity to start each day in prayer and builds our common life. This is attended by a small regular group and is also valued by a number of others who come to join us at times of difficulty or celebration. St Mary's Hinxhill has a BCP service twice a month. Our aim is to provide a full breadth of different styles of services to enable all who come to the churches to feel comfortable and included.

In December 2020, there were 193 people on our Parish Electoral Roll.

In normal times the major festivals of the church year continue to be very well attended: Mothering Sunday, Holy Week, Easter, Pentecost, Remembrance Sunday and Christmas. Most years, on Creation Sunday in February, we have a special Creation service and alternate years we have an All Souls service which gives the opportunity for bereaved families and friends to remember their departed ones.

The two primary schools and the local secondary school in Wye hold services in church on major festivals with their families. Parish clergy and some members of the congregation take assemblies in the primary schools and are on hand for pastoral care. We are always pleased to welcome the Beavers, Cubs and Scouts of the 2nd Wye Scout Group and the Wye 1st Brownies at the annual Remembrance service in November.

As well as our regular services, we enable our community to celebrate and to thank God at the milestones of life. Through baptism we thank God for the gift of life; in marriage, public vows are exchanged with God's blessing; through funeral services, friends and family express their grief, give thanks for the life which is now complete in this world and commend the person into God's keeping. In 2020 there were 3 weddings, 5 funerals and 1 baptism in church.

Wye Parish Church is normally open in daylight hours throughout the week and is well used by local people for prayer and reflection, many of whom do not necessarily attend public worship. In addition, as a Grade 1 listed building next to a number of popular footpaths, we welcome a large number of visitors, including some on pilgrimage to Canterbury, as well as international tourists. We provide appropriate literature in several different languages, and other facilities for them.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report (continued) for the year ended 31 December 2020**

#### **Achievements and performance (continued)**

We are an official Pilgrim Church, with details on the Pilgrimage website and facilities for stamping Pilgrim Passes. Our churchyard remains open, and many parishioners visit regularly to tend graves of loved ones. We share the cost of the maintenance of the churchyard with the Parish Council.

#### **Spiritual life: Christian discipleship**

As well as the regular house groups the Healing Group meets monthly to pray for a confidential list of people from the church, and beyond (as it has for 50 years!). There were daily acts of worship and a dedicated space for prayer in the church.

Retreats to the Abbey at Bec and to Penhurst Retreat are organised from time to time.

#### **Spiritual life: Children and young people**

The PCC continues to support and encourage the Sunday Club and other work with young people. All ages worship together at the monthly all age service. We run a twice-monthly afterschool club for children in school years 6 to 9, which is held in the Methodist Church Hall. This club is run by volunteers with the support of the Rector. These activities are open to all children and young people, regardless of whether they or their parents are members of the congregation. The Director of Music, Mark Deller, welcomes young choristers to join the choir, however at present there are none. Young people are also encouraged to become part of the church music group led by Jo Rall.

The Plus Youth Group met in various venues including the Methodist Church Hall and the Village Hall Pavilion.

Lighthouse ran as a three-morning holiday club in July in the church; 19 children attended. It is planned to run an after-school club in the church in 2021.

#### **Mission and Ministry**

We have a pastoral visiting team, so that those in our communities who are house-bound, sick or lonely can request a visit by a member of the team if they wish. This team is led and facilitated by Rev Linda Cross, and a regular article in the parish magazine aims to keep the community aware of this ministry. The team is made up of ordained clergy, lay readers and associate lay ministers licensed to the parishes.

There are residential homes and sheltered housing for the elderly in the Parish. In Brambles Care Home a Communion service is led by clergy and lay readers on a monthly basis. Approximately 10–14 residents attend, accompanied by a few members of the church congregation. We also run a weekly informal home group at Brambles with opportunity for conversation and Christian support and encouragement. Rev'd Linda Cross has an open invitation to meet residents of Luckley House in Little Chequers at their weekly coffee mornings. We offer home Communion to any who request it and visit the sick in hospital or at home.

The church is a partner in the on-line Our Place Wye project which seeks to promote good neighbourliness and informal care activities in the village. Members of the church are actively involved in the Wye Community Companions (supporting people leaving hospital), and other initiatives in the community such as transport to appointments in the village.

We strive to welcome all people warmly and appropriately when they come to worship with us. We have a large team of sidespeople and others who endeavour to make sure that newcomers and visitors are made welcome and invited to stay for coffee, which is available after 10 am services. Services and events are advertised in a glazed notice board near the road in front of the church; there is also a weekly notice sheet freely available within the church.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report (continued) for the year ended 31 December 2020**

#### **Achievements and performance (continued)**

##### **Safeguarding**

The Parish of Wye with Hinxhill regards safeguarding children and vulnerable adults as a paramount priority; and we have implemented the latest advice from the Diocese. In this regard we have developed and operate a Safeguarding and Protection Policy. Mrs Evelyn House is now the Parish Safeguarding Officer. Aide Memoire Leaflets and the Parish Guide to Safeguarding are on display and available within the church. A poster in the porch displays contact information.

We are committed to ensuring that everyone working with children, young people, and vulnerable adults:

- Has undergone a disclosure and barring service check
- Understands and follows the Church's Protection/Safeguarding Policy
- Receives regular training in matters of safeguarding
- Knows who are the relevant officers to approach in the first instance.

We review both the Child and Vulnerable Adults Protection and Safeguarding policies annually; both policies may be viewed on the church notice board.

Members of the PCC are required to attend the online C1. Sidespeople and others are also encouraged to do this online training. Those in leadership positions are encouraged to take part in the level C2 training.

##### **Mission and Outreach**

The PCC routinely has given approximately 10% of voluntary giving to mission. We regularly support several missionaries who have gone out from our congregation to serve overseas as well as local charitable work with the homeless and asylum seekers, and other organisations with which we are connected. From time to time we also respond to disaster appeals through special collections. In 2020 we gave £9,540 (2019: £10,000) to missions. We receive reports from mission link individuals and organisations which are posted in the Church, and the congregation is reminded to pray weekly on a rotating basis for the links. The support to individuals and organisations is reviewed annually by the PCC, and link people are invited to speak in church when possible.

We are registered as a Fair-Trade church and regularly sell fairly traded produce and try to raise awareness of issues surrounding justice and fairness in trade.

Our Parish Magazine is a church publication, and it also functions as a community magazine. It has a wide readership among non-churchgoers as well as the congregation, with a total distribution of 450 per month in 2020. We are very grateful to the faithful team of volunteers who help prepare for distribution and deliver the magazine each month. The magazine includes a full list of church and community activities, and a monthly leading article aims to encourage people to encounter Jesus and develop their Christian understanding. The monthly men's breakfast in a local pub in the village continues to attract around 30 men each month from the community as well as the congregation.

Rev Ravi Holy holds a discussion group called Agnostics Anonymous. This is a monthly event and is thriving.

The FIG monthly group for women of all ages in the church continues to be much appreciated. This is held between 9.00 and 10.00 am on a Thursday morning, and is designed to be a place where women of all ages can meet for coffee, croissants and chat. There is a short talk on a wide range of subjects of interest. These events have been well attended and appreciated. The FIG home group meets in the morning enabling those who find it harder to go out in the evenings to attend and have fellowship.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report (continued) for the year ended 31 December 2020**

#### **Achievements and performance (continued)**

We have an active Eco Church group that meets four times a year to plan and discuss activities. The revised and updated churchyard management plan has been agreed by the PCC and is operating smoothly.

During the year we have continued to collect items for the Ashford Foodbank. A member of the congregation delivers these to the Foodbank regularly and a couple of other members of the congregation volunteer at the Foodbank collection point in Ashford. There were a particularly large number of donations in December of very high-quality items. These were gratefully received and acknowledged by the Parish Council.

We believe that the Parish Church building belongs to the whole community. It is the largest public space and is regularly used for concerts and other functions. Following the successful installation of moveable pews at the end of 2016, and the additional pew benches and choir song desks in 2017, our church now lends itself much more readily to new and increased opportunities for mission, outreach, and community service. We as a church congregation have continued to test out events for which the church building is now eminently suitable. Several community groups use the church for meetings, workshops, craft sessions, choir practice etc, and we envisage the use of the church will increase substantially in the coming years. A Burn's Night ceilidh was held and very well attended; it was successful both socially and financially. A hiring policy has been drawn up by members of the PCC.

#### **Ecumenical Relationships**

We enjoy close relations with Wye Methodist Church although a decision to permanently close this church has now been made. Churches Together in Wye organises an annual Unity Service every January and a service for the Women's World Day of Prayer in March. Both services rotate between the Roman Catholic, the Methodist and the Anglican churches.

#### **Deanery Synod**

Our electoral roll numbers allow the parish three representatives on the Deanery Synod. The PCC therefore has strong links with the wider structures of the church. The PCC receives regular reports on the work of the Deanery.

#### **Church fabric**

The refurbishment of the lavatories has not been completed due to difficulties in accommodating an up-to-date disabled lavatory in the space. The church suffered a freak storm which blew off a number of tiles causing the need to replace all the tiles on the South side. This work was successfully completed in the summer of 2020.

St Mary's Hinxhill had a Quinquennial Inspection at the end of 2016 in which significant issues with water ingress through the various roofs at Hinxhill were highlighted. The constitution of the Wye with Hinxhill PCC states that both Wye Parish Church and Hinxhill Chapel of Ease (St Mary's) should continue to be financially self-sufficient and independent. The responsibility for funding the day-to-day costs of maintaining the Hinxhill church and churchyard for regular worship, together with any repair and maintenance costs arising, e.g. from Quinquennial Inspections, belongs to the subcommittee of Wye with Hinxhill PCC, the Hinxhill Church Council.

Unfortunately, delay in addressing this issue is likely to result in further deterioration. On surveying the church, the architect found that the tower upper levels were filled with crow nesting material, which was cleared out to enable the inspection. It is likely that the disrepair of the shingled roof will result in more nesting material being brought in and further water ingress to the church.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report (continued) for the year ended 31 December 2020**

#### **Achievements and performance (continued)**

##### **Paid employment and volunteers**

We employ an office manager (part-time) who also serves the wider Benefice and is helping the parish to run smoothly. We also pay for cleaning of the church building, for part of the costs of churchyard maintenance (as noted above), and an honorarium is paid for bookkeeping services.

Wye Parish Church could not function without the dedicated service of a very large group of volunteers. We believe that each Christian has a ministry, and that discerning and releasing the gifts of everyone is a major task for church leaders. We are grateful that so many offer their time and talents to further the mission and ministry of the Church (too many to name), and we would like to record our thanks to each and every one of them.

##### **Financial review**

The total income during the year totalled £171,309 (2019 - £194,702). Of this, £147,959 (2019 - £152,425) related to voluntary income.

Fundraising activities (including the Parish Magazine) carried out during the year generated net income of £3,917 (2019 - £8,227).

The total expenditure during the year totalled £176,046 (2019 - £206,679) which included parish share of £91,988 (2019 - £90,450).

Overall, there was net expenditure for the year of £4,737 (2019 - £11,977).

In light of the ongoing COVID-19 crisis the PCC members have been considering the ramifications on the charity's financial resources and whilst there continues to be an impact, the PCC members are satisfied that the charity has sufficient reserves to be able to operate for the foreseeable future, but they will continue to monitor the situation closely.

##### **a. Reserves policy**

It is the policy of the PCC to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to respond to the emergencies which arise from time to time.

The actual free reserves at 31 December 2020 were £33,112 (2019: £51,370). This was below the target set in reserves policy because of the ongoing effects of the COVID-19 crisis, but the Trustees will look to increase this level of reserves going forward.

The Trustees aim to keep the free reserves at an appropriate level.

##### **b. Going concern**

After making appropriate enquiries, the PCC members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report (continued) for the year ended 31 December 2020**

#### **Structure, governance and management**

##### **a. Constitution**

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011) and became a charity registered with the Charity Commission (charity number: 1135099) on 22 March 2010.

##### **b. Methods of appointment or election of Trustees**

The method of appointment of PCC members is set out in the Church Representation Rules. The membership of the PCC consists of the licensed clergy, churchwardens, the licensed Reader, ex-officio members by virtue of membership of General or Diocesan Synod, and members of Deanery Synod or PCC elected by those members of the congregations who are on the Electoral Roll of the churches. All members of the congregations are encouraged to register on the Electoral Roll and stand for election to the PCC.

##### **c. Organisational structure and decision-making policies**

PCC members are responsible for making decisions on all matters of general concern and importance to the Parish, including deciding how PCC funds are to be spent. The Hinxhill Church Council is responsible for maintaining the fabric of the church of St Mary's, Hinxhill.

Due to COVID-19 restrictions the PCC met three times during the year. Consensus was obtained on major decisions by e-mail. Given its wide responsibilities, the PCC has a number of committees, and working groups each dealing with a particular aspect of parish life. These committees, which include finance, fabric, mission giving, and an employment sub-committee are all accountable and report to the PCC, with notes of their deliberations being received and discussed as necessary by the full PCC. In addition, the churchwardens and PCC treasurer are members of the Benefice Wardens' group, which meets quarterly. During 2017 the PCC drew up and adopted a Conflict of Interest policy, with PCC members' interests being declared annually and also as part of every PCC meeting.

##### **d. Connected charities**

The PCC is connected to Wye Ecclesiastical Charities by virtue of having related objects and being under common control. Details of the transactions with Wye Ecclesiastical Charities are recorded in the notes at 15.

## **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

### **Trustees' report (continued) for the year ended 31 December 2020**

#### **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 & 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 PCC and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the PCC's transactions and disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on

*17 May 2021*



**David Ross**

and signed on their behalf by:



**The Rev'd. Ravi Holy**

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

## **Independent examiner's report for the year ended 31 December 2020**

### **Independent examiner's report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill ('the PCC')**

I report to the charity Trustees on my examination of the accounts of the PCC for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the Trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the PCC's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the PCC's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and the PCC's Trustees as a body, for my work or for this report.

Signed: 

Dated: 18 May 2021

S M Rouse FCCA DChA

Kreston Reeves LLP  
Canterbury

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

Statement of financial activities  
for the year ended 31 December 2020

|                                    | Note | Restricted<br>funds<br>2020<br>£ | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                  |                                    |                             |                             |
| Donations and legacies             | 2    | 40,110                           | 107,849                            | 147,959                     | 152,425                     |
| Charitable activities              | 5    | 630                              | 13,798                             | 14,428                      | 27,331                      |
| Other trading activities           | 3    | -                                | 8,687                              | 8,687                       | 14,574                      |
| Investments                        | 4    | 115                              | 120                                | 235                         | 372                         |
| <b>Total income</b>                |      | <b>40,855</b>                    | <b>130,454</b>                     | <b>171,309</b>              | <b>194,702</b>              |
| <b>Expenditure on:</b>             |      |                                  |                                    |                             |                             |
| Raising funds                      | 3    | -                                | 4,770                              | 4,770                       | 6,347                       |
| Charitable activities              | 6    | 28,424                           | 142,852                            | 171,276                     | 200,332                     |
| <b>Total expenditure</b>           |      | <b>28,424</b>                    | <b>147,622</b>                     | <b>176,046</b>              | <b>206,679</b>              |
| <b>Net income/(expenditure)</b>    |      | <b>12,431</b>                    | <b>(17,168)</b>                    | <b>(4,737)</b>              | <b>(11,977)</b>             |
| Transfers between funds            | 11   | 1,090                            | (1,090)                            | -                           | -                           |
| <b>Net movement in funds</b>       |      | <b>13,521</b>                    | <b>(18,258)</b>                    | <b>(4,737)</b>              | <b>(11,977)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                  |                                    |                             |                             |
| Total funds brought forward        |      | 43,723                           | 51,370                             | 95,093                      | 107,070                     |
| Net movement in funds              |      | 13,521                           | (18,258)                           | (4,737)                     | (11,977)                    |
| <b>Total funds carried forward</b> |      | <b>57,244</b>                    | <b>33,112</b>                      | <b>90,356</b>               | <b>95,093</b>               |

The Statement of financial activities includes all gains and losses recognised in the year.

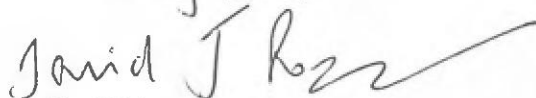
The notes on pages 14 to 24 form part of these financial statements.

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Balance sheet  
as at 31 December 2020**

|                                                | Note | 2020<br>£     | 2019<br>£     |
|------------------------------------------------|------|---------------|---------------|
| <b>Current assets</b>                          |      |               |               |
| Debtors                                        | 9    | 13,338        | 7,366         |
| Cash at bank and in hand                       |      | 82,770        | 90,727        |
|                                                |      | <u>96,108</u> | <u>98,093</u> |
| Creditors: amounts falling due within one year | 10   | (5,752)       | (3,000)       |
| <b>Net current assets</b>                      |      | <u>90,356</u> | <u>95,093</u> |
| <b>Total net assets</b>                        |      | <u>90,356</u> | <u>95,093</u> |
| <b>Charity funds</b>                           |      |               |               |
| Restricted funds                               | 11   | 57,244        | 43,723        |
| Unrestricted funds                             | 11   | 33,112        | 51,370        |
| <b>Total funds</b>                             |      | <u>90,356</u> | <u>95,093</u> |

The financial statements were approved and authorised for issue by the Trustees on 17 May 2021 and signed on their behalf by:

  
David Ross

  
The Rev'd. Ravi Holy

The notes on pages 14 to 24 form part of these financial statements.

# **The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

## **Notes to the financial statements for the year ended 31 December 2020**

### **1. Accounting policies**

#### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **1.2 Going concern**

The PCC's largest source of income is from donations through planned giving. The PCC members have considered the charity's anticipated future income from planned giving along with its level of reserves and concluded that these are sufficient to enable the charity to continue its operations for the foreseeable future. In light of the ongoing COVID-19 crisis the PCC members have been considering the ramifications on the charity's financial resources and whilst there continues to be an impact, the PCC members are satisfied that the charity has sufficient reserves to be able to operate for the foreseeable future, but they will continue to monitor the situation closely. Therefore, the accounts have been prepared on a going concern basis.

#### **1.3 Income**

All income is recognised once the PCC has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the PCC has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the PCC, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements  
for the year ended 31 December 2020**

**1. Accounting policies (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the PCC to raise funds for its charitable purposes and includes costs of all fundraising activities events.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the PCC's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the PCC; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the PCC anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.7 Financial instruments**

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the PCC and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the PCC for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
for the year ended 31 December 2020**

**2. Income from donations and legacies**

|                     | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|---------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Donations           | 7,208                                      | 6,567                                        | 13,775                                | 8,650                                 |
| Legacies            | 10,000                                     | 6,398                                        | 16,398                                | 500                                   |
| Grants (see below)  | 22,902                                     | -                                            | 22,902                                | 30,781                                |
| Government grants   | -                                          | 1,071                                        | 1,071                                 | -                                     |
| Plate giving        | -                                          | 2,611                                        | 2,611                                 | 8,650                                 |
| Planned giving      | -                                          | 74,478                                       | 74,478                                | 72,896                                |
| Special collections | -                                          | 197                                          | 197                                   | 716                                   |
| Gift aid            | -                                          | 16,527                                       | 16,527                                | 30,232                                |
|                     | <b>40,110</b>                              | <b>107,849</b>                               | <b>147,959</b>                        | <b>152,425</b>                        |

In 2019, of the total income from donations and legacies, £117,173 was to unrestricted funds and £35,252 was to restricted funds.

**Grants**

|                                         | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|-----------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| WEC                                     | 22,400                                     | 22,400                                | 30,626                                |
| The Friends of St Gregory and St Martin | 502                                        | 502                                   | 155                                   |
|                                         | <b>22,902</b>                              | <b>22,902</b>                         | <b>30,781</b>                         |

In 2019 all grant income was to restricted funds.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements for the year ended 31 December 2020

### 3. Fundraising

|                                | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|--------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income</b>                  |                                    |                             |                             |
| Magazine sales and advertising | 7,049                              | 7,049                       | 10,229                      |
| Other fundraising income       | 1,638                              | 1,638                       | 4,345                       |
|                                | <u>8,687</u>                       | <u>8,687</u>                | <u>14,574</u>               |
| <b>Expenses</b>                |                                    |                             |                             |
| Magazine production costs      | 3,102                              | 3,102                       | 5,797                       |
| Other fundraising costs        | 1,668                              | 1,668                       | 550                         |
|                                | <u>4,770</u>                       | <u>4,770</u>                | <u>6,347</u>                |
|                                | <u>3,917</u>                       | <u>3,917</u>                | <u>8,227</u>                |

In 2019, all of the fundraising income was to unrestricted and all of the fundraising expenditure was from unrestricted funds.

### 4. Investment income

|                                    | Restricted<br>funds<br>2020<br>£ | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|------------------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest received on cash deposits | 115                              | 120                                | 235                         | 372                         |

In 2019, of the total investment income, £163 was to unrestricted funds and £209 was to restricted funds.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements for the year ended 31 December 2020

### 5. Incoming resources from charitable activities

|                                                           | Restricted<br>funds<br>2020<br>£ | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-----------------------------------------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Reimbursement of expenses from other<br>benefice churches | -                                | 6,017                              | 6,017                       | 10,703                      |
| Fees                                                      | 630                              | 7,781                              | 8,411                       | 16,628                      |
|                                                           | <u>630</u>                       | <u>13,798</u>                      | <u>14,428</u>               | <u>27,331</u>               |

In 2019, of all income from charitable activities, £26,907 was to unrestricted funds and £424 was to restricted funds.

### 6. Charitable activities

|                             | Restricted<br>funds<br>2020<br>£ | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-----------------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Parish share                | -                                | 91,988                             | 91,988                      | 90,450                      |
| Mission (see note 7)        | -                                | 9,636                              | 9,636                       | 10,669                      |
| Services                    | 971                              | 6,251                              | 7,222                       | 16,861                      |
| Upkeep of churchyard        | -                                | 2,085                              | 2,085                       | 2,555                       |
| Maintenance                 | 17,948                           | 1,437                              | 19,385                      | 37,729                      |
| Light, heat and water       | 502                              | 3,176                              | 3,678                       | 4,596                       |
| Insurance                   | 7,283                            | -                                  | 7,283                       | 7,125                       |
| Benefice costs              | -                                | 11,504                             | 11,504                      | 11,341                      |
| Church activities           | -                                | 10                                 | 10                          | 833                         |
| Youth Ministry              | -                                | 91                                 | 91                          | 371                         |
| Penhurst retreat            | 1,720                            | -                                  | 1,720                       | 450                         |
| Wages and salaries          | -                                | 11,644                             | 11,644                      | 10,595                      |
| Bookkeeping fees            | -                                | 1,200                              | 1,200                       | 1,200                       |
| Bank charges                | -                                | 533                                | 533                         | 706                         |
| Other expenditure           | -                                | 129                                | 129                         | 2,001                       |
| Independent examiner's fees | -                                | 3,168                              | 3,168                       | 2,850                       |
|                             | <u>28,424</u>                    | <u>142,852</u>                     | <u>171,276</u>              | <u>200,332</u>              |

In 2019, of the total charitable expenditure, £157,193 was expenditure from unrestricted funds and £43,139 was expenditure from restricted funds.

# The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

## Notes to the financial statements for the year ended 31 December 2020

### 7. Mission payments

|                                     | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Church funded payments</b>       |                                    |                             |                             |
| Delhi Brotherhood Society           | 515                                | 515                         | 500                         |
| MAF UK                              | 500                                | 500                         | -                           |
| OMF International UK (Prescotts)    | 1,500                              | 1,500                       | 1,500                       |
| Kent Refugee Help                   | 500                                | 500                         | 500                         |
| CMS Africa (Pauline Walker)         | 500                                | 500                         | 1,500                       |
| Heal for Life                       | 500                                | 500                         | 500                         |
| Latin Link (Hannah and Tim Flatman) | 1,500                              | 1,500                       | 1,500                       |
| WEC International (Whitehorns)      | 1,500                              | 1,500                       | 1,500                       |
| Farming Community Network           | 750                                | 750                         | 500                         |
| Porchlight                          | 500                                | 500                         | -                           |
| Poppy Appeal                        | 25                                 | 25                          | -                           |
| Catching Lives                      | -                                  | -                           | 500                         |
| Elizabeth Poole                     | 750                                | 750                         | 500                         |
| Plett Hospice                       | 500                                | 500                         | 500                         |
| Demelza House                       | -                                  | -                           | 500                         |
|                                     | <b>9,540</b>                       | <b>9,540</b>                | 10,000                      |
| <b>Specific Church collections</b>  |                                    |                             |                             |
| Christian Aid                       | -                                  | -                           | 303                         |
| MAF UK                              | 96                                 | 96                          | -                           |
| Pilgrims Hospice                    | -                                  | -                           | 30                          |
| Brook Church                        | -                                  | -                           | 69                          |
| Help for Heroes                     | -                                  | -                           | 124                         |
| Dementia UK                         | -                                  | -                           | 143                         |
|                                     | <b>9,636</b>                       | <b>9,636</b>                | 10,669                      |

### 8. Staff costs

|                    | 2020<br>£     | 2019<br>£     |
|--------------------|---------------|---------------|
| Wages and salaries | 11,644        | 10,595        |
|                    | <b>11,644</b> | <b>10,595</b> |

**The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill**

**Notes to the financial statements  
for the year ended 31 December 2020**

**8. Staff costs (continued)**

The average number of persons employed by the PCC during the year was as follows:

| 2020<br>No. | 2019<br>No. |
|-------------|-------------|
| 1           | 1           |

No employee received remuneration amounting to more than £60,000 in either year.

**9. Debtors**

|                                | 2020<br>£     | 2019<br>£    |
|--------------------------------|---------------|--------------|
| Other debtors                  | 6,588         | 739          |
| Prepayments and accrued income | 6,750         | 6,627        |
|                                | <u>13,338</u> | <u>7,366</u> |

**10. Creditors: Amounts falling due within one year**

|                              | 2020<br>£    | 2019<br>£    |
|------------------------------|--------------|--------------|
| Accruals and deferred income | 5,752        | 3,000        |
|                              | <u>5,752</u> | <u>3,000</u> |

|                                    | 2020<br>£    | 2019<br>£ |
|------------------------------------|--------------|-----------|
| <b>Deferred income</b>             |              |           |
| Deferred income at 1 January 2020  | -            | -         |
| Resources deferred during the year | 2,632        | -         |
|                                    | <u>2,632</u> | <u>-</u>  |

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

Notes to the financial statements  
for the year ended 31 December 2020

11. Statement of funds

Statement of funds - current year

|                              | Balance at 1<br>January<br>2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2020<br>£ |
|------------------------------|--------------------------------------|----------------|------------------|--------------------------|-------------------------------------------|
| <b>Unrestricted funds</b>    |                                      |                |                  |                          |                                           |
| General Fund                 | 51,370                               | 130,454        | (147,622)        | (1,090)                  | 33,112                                    |
| <b>Restricted funds</b>      |                                      |                |                  |                          |                                           |
| Restoration Fund             | 2,765                                | 16,620         | (16,620)         | -                        | 2,765                                     |
| Penhurst Retreat Centre Fund | -                                    | 630            | (1,720)          | 1,090                    | -                                         |
| Wye Church Flower Fund       | 1,433                                | 75             | (837)            | -                        | 671                                       |
| Insurance Fund               | 5,024                                | 5,780          | (5,656)          | -                        | 5,148                                     |
| Bells (Head) Fund            | 3,368                                | 5,000          | -                | -                        | 8,368                                     |
| Choir Fund                   | 1,715                                | -              | -                | -                        | 1,715                                     |
| Friends Floodlighting Fund   | -                                    | 502            | (502)            | -                        | -                                         |
| Hinxhill Fund                | 29,418                               | 1,188          | (2,929)          | -                        | 27,677                                    |
| Organ fund                   | -                                    | 11,060         | (160)            | -                        | 10,900                                    |
|                              | <u>43,723</u>                        | <u>40,855</u>  | <u>(28,424)</u>  | <u>1,090</u>             | <u>57,244</u>                             |
| <b>Total of funds</b>        | <u>95,093</u>                        | <u>171,309</u> | <u>(176,046)</u> | <u>-</u>                 | <u>90,356</u>                             |

The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

Notes to the financial statements  
for the year ended 31 December 2020

11. Statement of funds (continued)

Statement of funds - prior year

|                                 | Balance at<br>1 January<br>2019<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31<br>December<br>2019<br>£ |
|---------------------------------|--------------------------------------|----------------|------------------|--------------------------|-------------------------------------------|
| <b>Unrestricted funds</b>       |                                      |                |                  |                          |                                           |
| <b>Designated funds</b>         |                                      |                |                  |                          |                                           |
| Memorial Fund                   | 4,821                                | -              | (4,821)          | -                        | -                                         |
| <b>General funds</b>            |                                      |                |                  |                          |                                           |
| General Fund                    | 51,297                               | 158,817        | (158,719)        | (25)                     | 51,370                                    |
| <b>Total Unrestricted funds</b> | <u>56,118</u>                        | <u>158,817</u> | <u>(163,540)</u> | <u>(25)</u>              | <u>51,370</u>                             |
| <b>Restricted funds</b>         |                                      |                |                  |                          |                                           |
| Restoration Fund                | 7,780                                | 24,970         | (29,985)         | -                        | 2,765                                     |
| Penhurst Retreat Centre Fund    | -                                    | 425            | (450)            | 25                       | -                                         |
| Wye Church Flower Fund          | 1,423                                | 2,501          | (2,491)          | -                        | 1,433                                     |
| Insurance Fund                  | 4,928                                | 5,656          | (5,560)          | -                        | 5,024                                     |
| Bells (Head) Fund               | 3,368                                | -              | -                | -                        | 3,368                                     |
| Choir Fund                      | 1,715                                | -              | -                | -                        | 1,715                                     |
| Friends Floodlighting Fund      | -                                    | 155            | (155)            | -                        | -                                         |
| Hinxhill Fund                   | 31,738                               | 2,178          | (4,498)          | -                        | 29,418                                    |
|                                 | <u>50,952</u>                        | <u>35,885</u>  | <u>(43,139)</u>  | <u>25</u>                | <u>43,723</u>                             |
| <b>Total of funds</b>           | <u>107,070</u>                       | <u>194,702</u> | <u>(206,679)</u> | <u>-</u>                 | <u>95,093</u>                             |

## The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

### Notes to the financial statements for the year ended 31 December 2020

#### 11. Statement of funds (continued)

Memorial Fund - This fund is used for special projects incurred by the PCC that are not covered by WEC but does not include costs in relation to the fabric of the Church.

Restoration Fund - This fund is used for the restoration of the Church of St Gregory & St Martin.

Penhurst Retreat Centre Fund - This fund relates to members of the congregation attending spiritual retreats during the year.

Wye Church Flower Fund - This fund is used to finance the purchase of flowers for the Church.

Insurance Fund - This fund is used to finance the insurance funded by a grant from WEC.

Bells (Head) Fund - This fund is used to finance the upkeep of the Church bells.

Choir Fund - This fund is used to finance the activities of the choir.

Clock Fund - This fund is used to finance the repair of the clock face.

Friends Floodlighting Fund - This fund relates to money given to fund the cost of the electricity for the floodlights.

Hinxhill Fund - This fund is used to finance the upkeep of the Church and for the provision of services at Hinxhill.

Organ Fund - This fund is used to finance the purchase of an Organ for the Church.

A transfer from the unrestricted funds to the Penhurst Retreat Centre Fund has been made to cover the retreat leader's costs and the attendance costs of some of the congregation members.

#### 12. Analysis of net assets between funds

##### Analysis of net assets between funds - current period

|                               | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> |
|-------------------------------|--------------------------------------------|----------------------------------------------|---------------------------------------|
| Current assets                | 57,244                                     | 38,864                                       | 96,108                                |
| Creditors due within one year | -                                          | (5,752)                                      | (5,752)                               |
|                               | <u>57,244</u>                              | <u>33,112</u>                                | <u>90,356</u>                         |

## The Parochial Church Council of the Ecclesiastical Parish of Wye with Hinxhill

### Notes to the financial statements for the year ended 31 December 2020

#### 12. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior period

|                               | Restricted<br>funds<br>2019<br>£ | Unrestricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Current assets                | 43,723                           | 54,370                             | 98,093                      |
| Creditors due within one year | -                                | (3,000)                            | (3,000)                     |
|                               | <u>43,723</u>                    | <u>51,370</u>                      | <u>95,093</u>               |

#### 13. Donations from members

During the year, 14 (2019: 14) members of the PCC gave donations to the charity totaling £10,928 (2019: £19,905).

#### 14. Payments to members

During the year, no other members received any remuneration or any benefits in kind.  
During the year, the Incumbent was reimbursed for out of pocket expenses.  
During the year, the associate Priests were reimbursed for out of pocket expenses.  
During the year, 4 members of the PCC were reimbursed for out of pocket expenses.

#### 15. Connected charities and related party transactions

The financial statements do not include the results of Wye Ecclesiastical Charities (charity registration number 262613) which is connected to Wye Parochial Church Council by virtue of having related objects and being under common control. The principal object of Wye Ecclesiastical Charities is to support the PCC with regard to the maintenance of the church and its related buildings and churchyard.

During the year Wye Ecclesiastical Charities contributed £22,400 (2019: £30,626) by way of grants to the PCC.

The financial statements do not include the results of the Luxmoore Trust, of which Wye Parochial Church Council is the Managing Trustee. The Canterbury Diocesan Board of Finance is the Custodial Trustee. The object of the Trust is to apply its income towards the maintenance of the church and churchyard. Wye Ecclesiastical Charities administers the income of the Trust on behalf of Wye PCC. The income and related expenditure of the Trust are shown in the financial statements of Wye Ecclesiastical Charities.

During the year there were no other transactions with related parties (2019: Nil).