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THE PARISH CHURCH OF ST MARY THE VIRGIN

HAYES, KENT

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

PARISH CHURCH COUNCIL

for the year ended 31st December 2025

Chairperson:	Revd. Amanda Spence
Curate	Revd. Tim Aldred
Verger:	Yvonne Pickford
Churchwarden:	Sue Powell
Secretary:	Mary Whytock
Treasurer:	Nic Gudinchet
Independent Examiner:	Ray Sargeant, Sargeant & Co

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HAYES (KENT) PAROCHIAL CHURCH COUNCIL

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

Members of the PCC are either ex-officio or elected by the annual Parochial Church Meeting in accordance with the Church Representation Rules. PCC Members (trustees) who have served from 1st January 2025 until this report was approved are:

EX OFFICIO:-

Rector	Revd. Amanda Spence	
Curate	Revd. Tim Aldred	
Verger:	Yvonne Pickford	
Churchwarden:	Sue Powell	
Representatives on the Deanery Synod:	Mary Whytock	(PCC Secretary)
	Ann Lawrance	
CO-OPTED:	Nic Gudinchet	Honorary Treasurer (from 6 April 2025)
	Edward Roberts	Honorary Treasurer (to 6 April 2025)
	Clare Scriven	Safeguarding Officer
ELECTED:		
	Rosemary Smith	Retired April 2025
	Mary Stannard	
	Kate Davies	
	Mary Stannard	
	Stuart Spence	Assistant Churchwarden
	Graham Collins	
	Olivia Truelove Dodd	
Church Administrator:	Brenda Harper	Appointed October 2015
		Retired January 2026

Committees

The PCC operates through a number of committees, which meet between the full meetings of the PCC. A Standing committee exists that is required by law to transact business when necessary between PCC meetings, subject to any directions given by the PCC. The PCC

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have appointed a management group to oversee the day-to-day management issues of the OCS Complex, whose accounting detail is be within the Church's accounting system.

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

Statement of Trustees' Responsibilities

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

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

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Church Accounting Regulations 2006, the current Statement of Recommended Practice for Accounting and Reporting (FRS 102) and the Charities Act 2011;
- Make judgements and estimates that are reasonable and prudent;
- State whether (or not) applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Signed by:
605FC9347CCF4FA...

.....

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Chairperson of the Parochial Church Council

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

Financial Review

The Church has operated a surplus for a second consecutive year in 2025 (£12,574), slightly lower than 2024 (£16,162). This is largely due strong support in income from donors, the operating activities from the Old Church Schools Complex (OCS) premises, partially offset by a planned increase in the offer payment to the Diocese £(9,413).

The OCS premises hiring activities, generated a surplus of £28,658 a decline of £4.8k compared to 2024. The OCS Committee applied the policy to hold 10% of annual surplus (£2.9k) in the fabric reserve for the ongoing maintenance of the property. OCS financial activities are detailed in Note 11.

The surplus has increased the general reserves above the required level to meet the PCC funding policy of six months expenditure, without drawing from designated reserves.

Income:

Income from donors increased in 2025 to £80,854 (£58,065), with planned giving £49,153 (£45,436) boosted by higher collections and sundry income higher through donations £31,701 (£12,629). Fee income £4,319 (£5,564) is lower than 2024 with a reduced number of funeral and wedding services.

The OCS Income from activities in 2025 similar to prior year £57,805 (£60,058) with a full demand of hiring activity.

Expenditure:

Expenditure from ordinary activities was higher than 2024 including OCS, £153,605 (£131,560) with a higher Offer Payment to the Diocese £68,000 (£58,587). Utility costs were also higher than in 2024, which had benefited from a one-off credit for lower consumption.

OCS expenditure was £3k higher than prior year with increased costs aligned to the use of the premises.

Outlook:

The outlook for 2026 is positive with continuation of higher anticipated income from donors, and ongoing external demand for hiring of the OCS premises. The PCC agreed to increase the level of Offer Payment to support the Diocese, whilst maintaining balanced overall financial activities, to avoid a drawing required from Designated Reserves. The running costs will continue to remain similar to 2025, with a mild inflationary increase anticipated.

Reserves:

The value of Unrestricted reserves at the end of the year £451,993 (General and Designated) provides financial strength beyond the next financial year. The OCS complex designated reserve has been supplemented with a proportion of the surplus in 2025, and there were no drawings from the fund or the Quinquennial funds.

Full details of reserves in Notes 9(b) and 9 (c).

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HAYES (KENT) PAROCHIAL CHURCH COUNCIL

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

This report on the accounts of the PCC for the year ended 31st December 2025, which are set out in the previous pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the "Regulations") and s.145 of the Charities Act 2011 (the "Act").

Respective responsibilities of trustees and examiner

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

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. The examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Act or the Regulations other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

Signed by:

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Ray Sargeant

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2025

All figures in £'s

	Note	Unrestricted Funds General	Unrestricted Funds Designated	Restricted Funds	Total 2025	*Total 2024*
INCOMING RESOURCES						
Incoming resources from donors	2(a)	80,854	0	0	80,854	*58,065*
Other voluntary income	2(b)	0	1,750	8,224	9,974	*14,987*
Income from events & activities	2(c)	6,384	0	3,577	9,960	*11,962*
Other ordinary income	2(d)	70,849	25	100	70,974	*70,567*
Income from investments	2(e)	13,958	1,041	0	14,998	*19,676*
TOTAL INCOMING RESOURCES		172,044	2,816	11,901	186,761	*175,257*
RESOURCES USED						
Missionary and charity giving	3(a)	500	0	3,508	4,008	*5,328*
Activities directly relating to the work of the church	3(b)	151,352	29	9,132	160,513	*143,919*
Fund-raising and publicity	3(c)	0	0	0	0	*0*
Church management and administration	3(d)	1,753	0	0	1,753	*1,695*
TOTAL RESOURCES USED		153,605	29	12,640	166,274	*150,941*
NET INCOMING/(OUTGOING) RESOURCES		18,440	2,787	(739)	20,487	*24,316*
NET MOVEMENT IN FIXED ASSETS		-	-	-	0	-
GAINS AND LOSSES ON INVESTMENTS						
- realised		-	-	-	0	*0*
- unrealised		-	-	(46)	(46)	*26*
TRANSFERS BETWEEN FUNDS		(5,866)	5,866	0	0	*0*
NET MOVEMENT IN FUNDS		12,574	8,652	(785)	20,441	*24,342*
BALANCES BROUGHT FORWARD		66,352	364,415	38,128	468,895	*444,553*
BALANCES CARRIED FORWARD		78,926	373,067	37,342	489,335	*468,895*

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HAYES (KENT) PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31st December 2024

All figures in £'s

	Note	Unrestricted Funds General	Unrestricted Funds Designated	Restricted Funds	Total 2024	Total 2023
INCOMING RESOURCES						
Incoming resources from donors	*2(a)*	*58,065*	*0*	*0*	*58,065*	*52,465*
Other voluntary income	*2(b)*	*0*	*1,003*	*13,984*	*14,987*	*59,200*
Income from events & activities	*2(c)*	*7,005*	*0*	*4,957*	*11,962*	*10,431*
Other ordinary income	*2(d)*	*70,427*	*40*	*100*	*70,567*	*51,904*
Income from investments	*2(e)*	*18,570*	*1,107*	*0*	*19,676*	*15,039*
TOTAL INCOMING RESOURCES		*154,066*	*2,150*	*19,041*	*175,257*	*189,040*
RESOURCES USED						
Missionary and charity giving	*3(a)*	*500*	*0*	*4,828*	*5,328*	*5,490*
Activities directly relating to the work of the church	*3(b)*	*129,366*	*5,000*	*9,553*	*143,919*	*146,539*
Fund-raising and publicity	*3(c)*	*0*	*0*	*0*	*0*	*0*
Church management and administration	*3(d)*	*1,695*	*-*	*-*	*1,695*	*1,713*
TOTAL RESOURCES USED		*131,560*	*5,000*	*14,381*	*150,941*	*153,742*
NET INCOMING/(OUTGOING) RESOURCES		*22,506*	*(2,850)*	*4,660*	*24,316*	*35,298*
NET MOVEMENT IN FIXED ASSETS		*-*	*-*	*-*	*0*	0
CLOSING GRANT FROM OCS TRUST		*-*	*-*	*-*	0	*0*
GAINS AND LOSSES ON INVESTMENTS						
- realised		*-*	*-*	*-*	*0*	*0*
- unrealised		*-*	*-*	*26*	*26*	*97*
TRANSFERS BETWEEN FUNDS		*(6,344)*	*6,344*	*0*	*0*	*0*
NET MOVEMENT IN FUNDS		*16,162*	*3,494*	*4,686*	*24,342*	*35,395*
BALANCES BROUGHT FORWARD		*50,190*	*360,921*	*33,442*	*444,553*	*409,157*
BALANCES CARRIED FORWARD		*66,352*	*364,415*	*38,128*	*468,895*	*444,553*

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HAYES (KENT) PAROCHIAL CHURCH COUNCIL

BALANCE SHEET AS AT 31ST DECEMBER 2025

All figures in £'s

	Note	2025	2024
FIXED ASSETS			
Tangible fixed assets	5(a)	0	*0*
Investment assets	5(b)	1,110	*1,156*
		1,110	*1,156*
CURRENT ASSETS			
Debtors	7	11,340	*10,596*
Prepayments and Accrued Income		310	*452*
Short term deposits:			
Diocese of Rochester		223,095	212,961
CCLA deposit fund		245,272	237,439
Cash at bank and in hand		16,084	16,450
		496,101	*477,898*
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	(7,876)	*(10,160)*
NET CURRENT ASSETS		488,226	*467,738*
NET ASSETS		489,335	*468,895*
FUNDS			
Unrestricted - General	9(a)	78,926	*66,352*
Unrestricted - Designated	9(b)	373,067	*364,415*
Total unrestricted funds		451,993	*430,767*
Restricted	9(c)	37,342	*38,128*
TOTAL FUNDS		489,335	*468,895*

Approved by the Parochial Church Council on 11 March 2026 and signed on its behalf by:

The Reverend Amanda Spence (Chairperson)

Signed by:
605FC9347CCF4FA...

Nic Gudinchet (Honorary Treasurer)

Signed by:
Nicolas Gudinchet
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The notes numbered one to eleven on the following pages form part of these accounts.

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HAYES (KENT) PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December 2025

CHARITY REGISTRATION

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

1. ACCOUNTING POLICIES

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

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

Funds

The *General Reserve* represents the funds of the PCC that are not subject to any restrictions regarding their use and are available for the general purposes of the PCC. The current policy of the PCC is for the General Reserve to be at a minimum level of £50,000, which is approximately six months' ordinary expenditure (Excluding OCS Complex). On this basis the trustees continue to adopt the going concern basis in preparing these financial statements.

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

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

Incoming Resources

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

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accounted for on a gross basis.

1. ACCOUNTING POLICIES (continued)

Resources Used

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

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

Fixed Assets

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

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

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

Current Assets

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

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

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2. INCOMING RESOURCES - 2025

		Unrestricted Funds		Restricted	Total	*Total*
		General	Designated	Funds	2025	*2024*
2(a)	*Incoming resources from donors*					
	Planned Giving:					
	Covenants/Gift Aid	37,564	-	-	37,564	*35,436*
	Income tax recoverable	11,589	-	-	11,589	*10,000*
	Collections and boxes	27,431	-	-	27,431	*9,735*
	Sundry donations	4,270	-	-	4,270	*2,894*
		80,854	0	0	80,854	*58,065*
2(b)	*Other voluntary income*					
	Churchyard donations	-	-	7,643	7,643	*13,624*
	Youth and families' worker	-	750	581	1,331	*863*
	Memorials and legacies	-	1,000	-	1,000	*500*
		0	1,750	8,224	9,974	*14,987*
2(c)	*Income from events & activities*					
	Fees	4,319	-	-	4,319	*5,564*
	Magazine and bookstall	2,065	-	-	2,065	*1,441*
	Fabric and bells fund	-	-	-	0	*0*
	Organ fund	-	-	-	0	*0*
	Flower fund	-	-	69	69	*130*
	Parents and toddler group	-	-	-	0	*0*
	Ringers' Guild	-	-	-	0	*0*
	Fund-raising activities	-	-	3,508	3,508	*4,828*
		6,384	0	3,577	9,960	*11,962*
2(d)	*Other ordinary income*					
	Churchyard Income	-	-	-	0	*0*
	Income from OCS flat	7,380	-	-	7,380	*7,140*
	Income from OCS activities	57,805	-	-	57,805	*60,058*
	Warm Spaces	-	25	-	25	*40*
	Net movement in wedding deposits	-	-	100	100	*100*
	Sundry Income	5,664	-	-	5,664	*3,229*
		70,849	25	100	70,974	*70,567*
2(e)	*Income from investments*					
	Dividends and interest	13,958	1,041	-	14,998	*19,676*
		13,958	1,041	0	14,998	*19,676*
	TOTAL INCOMING RESOURCES	172,044	2,816	11,901	186,761	*175,257*

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HAYES (KENT) PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued) **All figures in £'s**
for the year ended 31st December 2025

2. INCOMING RESOURCES - 2024

		Unrestricted Funds		Restricted	Total	Total
		General	Designated	Funds	2024	2023
2(a)	Incoming resources from donors					
	Planned Giving:					
	Covenants/Gift Aid	35,436	-	-	35,436	32,024
	Income tax recoverable	10,000	-	-	10,000	9,344
	Collections and boxes	9,735	-	-	9,735	8,463
	Sundry donations	2,894	-	-	2,894	2,634
		58,065	0	0	58,065	52,465
2(b)	Other voluntary income					
	Churchyard donations	-	-	13,624	13,624	10,377
	Youth and families' worker	-	503	360	863	5,050
	Memorials and legacies	-	500	-	500	43,774
		0	1,003	13,984	14,987	59,200
2(c)	Income from events & activities					
	Fees	5,564	-	-	5,564	3,662
	Magazine and bookstall	1,441	-	-	1,441	1,734
	Fabric and bells fund	-	-	-	0	0
	Organ fund	-	-	-	0	0
	Flower fund	-	-	130	130	97
	Parents and toddler group	-	-	-	0	0
	Ringers' Guild	-	-	-	0	0
	Fund-raising activities	-	-	4,828	4,828	4,938
		7,005	0	4,957	11,962	10,431
2(d)	Other ordinary income					
	Churchyard Income	-	-	-	0	0
	Income from OCS flat	7,140	-	-	7,140	6,750
	Income from OCS activities	60,058	-	-	60,058	42,336
	Warm Spaces	0	40	-	40	1,103
	Net movement in wedding deposits	-	-	100	100	0
	Sundry Income	3,229	-	-	3,229	1,715
		70,427	40	100	70,567	51,904
2(e)	Income from investments					
	Dividends and interest	18,570	1,107	-	19,676	15,039
		18,570	1,107	0	19,676	15,039
	TOTAL INCOMING RESOURCES	154,066	2,150	19,041	175,257	189,040

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HAYES (KENT) PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31st December 2025

All figures in £'s

3. RESOURCES USED - 2025

		Unrestricted Funds		Restricted	Total	*Total*
		General	Designated	Funds	2025	*2024*
3(a)	*Missionary and charity giving*					
	Local Charities	20	-	1,775	1,795	*3,093*
	National Charities	-	-	1,264	1,264	*1,049*
	Overseas Charities	480	-	469	949	*1,185*
		500	0	3,508	4,008	*5,328*
3(b)	*Activities directly relating to the work of the church*					
	Ministry:					
	"Offer" payment to Diocese	68,000	-	-	68,000	*58,587*
	Administration costs	10,728	-	-	10,728	*9,677*
	Rectory upkeep costs	3,433	-	-	3,433	*3,815*
	Church service expenses	847	-	-	847	*465*
	Youth and families' worker	-	-	354	354	*0*
	General running expenses	9,087	-	-	9,087	*5,490*
	General repairs	5,022	-	-	5,022	*1,437*
	Insurance costs	2,701	-	-	2,701	*3,083*
	Light, heat and water	8,119	-	-	8,119	*4,916*
	Expenditure on magazine	1,776	-	-	1,776	*1,776*
	Organist, choir and music	4,847	-	-	4,847	*5,003*
	Churchyard expenditure	-	-	8,170	8,170	*9,264*
	Flower fund	-	-	608	608	*290*
	OCS Activities expenditure	36,527	-	-	36,527	*33,758*
	Warm Spaces	-	29	-	29	*0*
	Use of legacies	-	-	-	0	*5,000*
	Sundry expenses	263	-	-	263	*1,358*
		151,352	29	9,132	160,513	*143,919*
3(c)	*Fund-raising and publicity*					
	Appeal expenses	-	-	-	0	*0*
		0	0	0	0	*0*
3(d)	*Church management and administration*					
	Accountancy and bank charges	1,753	-	-	1,753	*1,695*
		1,753	0	0	1,753	*1,695*
	TOTAL RESOURCES USED	153,605	29	12,640	166,274	*150,941*

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HAYES (KENT) PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 31st December 2025

All figures in £'s

3. RESOURCES USED - 2024

		Unrestricted Funds		Restricted	Total	Total
		General	Designated	Funds	2024	2023
3(a)	*Missionary and charity giving*					
	Local Charities	20	-	3,073	3,093	*1,933*
	National Charities	-	-	1,049	1,049	*1,965*
	Overseas Charities	480	-	705	1,185	*1,592*
		500	*0*	*4,828*	*5,328*	*5,490*
3(b)	*Activities directly relating to the work of the church*					
	Ministry:					
	"Offer" payment to Diocese	58,587	-	-	58,587	*64,300*
	Administration costs	9,677	-	-	9,677	*8,670*
	Rectory upkeep costs	3,815	-	0	3,815	*5,579*
	Church service expenses	465	-	-	465	*762*
	Youth and families' worker	-	-	-	0	*0*
	General running expenses	5,490	-	-	5,490	*4,999*
	General repairs	1,437	-	-	1,437	*3,252*
	Insurance costs	3,083	-	-	3,083	*3,446*
	Light, heat and water	4,916	-	-	4,916	*11,198*
	Expenditure on magazine	1,776	-	-	1,776	*1,786*
	Organist, choir and music	5,003	-	-	5,003	*5,202*
	Churchyard expenditure	-	-	9,264	9,264	*10,839*
	Flower fund	-	-	290	290	*339*
	Parents and Toddler Group	-	-	-	0	*0*
	OCS Flat Costs	-	-	-	0	*0*
	OCS Activities expenditure	33,758	-	-	33,758	*24,618*
	Warm Spaces	-	-	-	0	*366*
	Use of legacies	-	5,000	-	5,000	*0*
	Sundry expenses	1,358	-	-	1,358	*1,183*
		129,366	*5,000*	*9,553*	*143,919*	*146,539*
3(c)	*Fund-raising and publicity*					
	Appeal expenses	-	-	-	0	*0*
		0	*0*	*0*	*0*	*0*
3(d)	*Church management and administration*					
	Accountancy and bank charges	1,695	-	-	1,695	*1,713*
		1,695	*0*	*0*	*1,695*	*1,713*
	TOTAL RESOURCES USED	*131,560*	*5,000*	*14,381*	*150,941*	*153,742*

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4. STAFF COSTS

	2025	2024
Wages and salaries	9,859	9,360
Pension costs	322	281
Social security costs	546	27
	10,728	*9,668*

The PCC employed Brenda Harper as the Church Administrator throughout both years.

5. FIXED ASSETS FOR USE BY THE PCC

5(a) *Tangible fixed assets*

		2025	2024
Gross and Net Book Value	At 1st January	-	-
	Additions	-	-
	Depreciation	-	-
	Disposals	-	-
	At 31st December	0	*0*

The Trustees have taken a fresh view of the OCS land and buildings and decided not to ascribe a value from hereon (and restate the previous year) due to the historic nature of the building, its inalienable nature and the lack of any supportable evidence for a valuation. By way of information the building ceased to be a school with ownership "transferring" to the Church in 1938: however no note of any consideration is available. The current insured value of the buildings is c£3.0m.

5(b) *Investments*

		2025	2024
Income Shares	At 1st January	1,156	1,130
	Additions	-	-
	Disposals	-	-
	Revaluation Gain/(Loss)	(46)	26
	At 31st December	1,110	*1,156*

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

6. RELATED PARTY TRANSACTIONS

The total amounted received (excluding any associated Gift Aid) during the year, either by way of Planned Giving or donations, from any person (or their spouse/partner) who was a Trustee at any point in 2025 amounted to £4,167 (£4,540) in respect of Unrestricted Funds and nil in respect of Restricted Funds.

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

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7. DEBTORS

	2025	2024
Gift aid recoverable	11,340	10,596
Other debtors	0	0
	11,340	*10,596*

8. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
OCS receipts subject to refund	100	100
Hayes Herald advance income	-	-
Year-end accruals	6,091	9,883
Sundry other creditors	1,684	177
	7,876	*10,160*

9. ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS

9(a) *General Funds*

The movements on the Unrestricted General Fund are summarised in the Statement of Financial Activities, with detail contained in Notes 2 and 3.

	2025	2024
Income during the year	172,044	*154,066*
Outgoings during the year	(153,605)	*(131,560)*
Fund Transfers (net)	0	*(6,344)*
Net Movement	18,440	*16,162*
At 1st January	66,352	*50,190*
At 31st December	84,792	*66,352*
Represented by:-		
Fixed Assets	-	-
Current Assets	92,667	76,512
Current Liabilities	(7,876)	*(10,160)*
	84,792	*66,352*

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9. ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS (continued)

9. ANALYSIS OF DESIGNATED AND RESTRICTED FUNDS (continued)

9(b) *Designated Funds*

	Sundry Memorials Legacies	Wedding Deposit Fund	Youth and Families' Worker	OCS Complex	Fabric Reserve	Warm Spaces Reserve
Income in 2025	1,000	-	750	2,866	4,041	25
Outgoings in 2025	-	-	-	-	-	(29)
Transfers/Depreciation	-	-	-	-	-	-
Net Movement	1,000	0	750	2,866	4,041	(4)
At 1st January	196,553	0	39,191	93,240	34,654	777
At 31st December	197,553	0	39,941	96,106	38,694	773
Represented by:-						
Fixed Assets	-	-	-	-	-	-
Current Assets	197,553	0	39,941	96,106	38,694	773
Current Liabilities	-	-	-	-	-	-
	197,553	0	39,941	96,106	38,694	773
Income in 2024	*500*	-	*503*	*3,344*	*4,107*	40
Outgoings in 2024	*(5,000)*	-	-	-	-	-
Transfers/Depreciation	-	-	-	-	-	-
Net Movement	*(4,500)*	*0*	*503*	*3,344*	*4,107*	*40*
At 1st January	*201,053*	*0*	*38,688*	*89,896*	*30,547*	*737*
At 31st December	*196,553*	*0*	*39,191*	*93,240*	*34,654*	*777*

9(c) *Restricted Funds*

	Churchyard Fund	Flower Fund	Youth and Families' Worker	Ringers' Guild Fund	OCS Flat Deposit Fund	Investment Fund	Wedding Deposit
Income in 2025	7,643	69	581	-	-	-	100
Outgoings in 2025	(8,170)	(608)	(354)	-	-	-	0
Transfers/Revaluations	-	-	-	-	-	(46)	-
Net Movement	(527)	(539)	228	0	0	(46)	100
At 1st January	31,492	1,224	1,995	1,861	300	1,156	100
At 31st December	30,965	685	2,223	1,861	300	1,110	200
Represented by:-							
Fixed Assets	-	-	-	-	-	1,110	-
Current Assets	30,965	685	2,223	1,861	300	-	200
Current Liabilities	-	-	-	-	-	-	-
	30,965	685	2,223	1,861	300	1,110	200
Income in 2024	*13,624*	*130*	*360*	-	-	-	*100*
Outgoings in 2024	*(9,264)*	*(290)*	-	-	-	-	*0*
Transfers/Revaluations	-	-	-	-	-	*26*	-
Net Movement	*4,360*	*(160)*	*360*	*0*	*0*	*26*	*100*
At 1st January	*27,132*	*1,384*	*1,635*	*1,861*	*300*	*1,130*	*0*
At 31st December	*31,492*	*1,224*	*1,995*	*1,861*	*300*	*1,156*	*100*

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10. LONG SERVING TRUSTEES

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

Mary Whytock has served in her role as Honorary Secretary since 2008.

It is the intention that Mary Whytock continues in her role for another year, and this was discussed and passed as a motion at a meeting of the PCC on 1th March 2026. The rationale for this is her specific expertise and the lack of any alternative nominations.

11. OCS STATEMENT OF FINANCIAL ACTIVITIES

All figures in £'s

	2025	2024
Income		
Flat Income	7,380	7,140
OCS Hiring Activities	*57,805*	*60,058*
	65,185	*67,198*
Expenditure		
Caretaker Costs	*(1,732)*	*(2,328)*
Business Rates	*(171)*	*(71)*
Cleaning	*(14,144)*	*(12,634)*
Insurance	*(1,801)*	*(2,055)*
Repair and maintenance	*(5,637)*	*(3,291)*
Sundry Expenses	*(1,487)*	*(1,403)*
Telephony	*(249)*	*(202)*
Utilities	*(9,963)*	*(10,481)*
Waste Management	*(1,345)*	*(1,292)*
Total Expenditure	*(36,527)*	*(33,758)*
Total Income/(Outgoings)	*28,658*	*33,440*
Surplus transfer to OCS Designated Reserve	(2,866)	(3,344)
Net Income/(Outgoings)	25,792	30,096

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HAYES (KENT) PAROCHIAL CHURCH COUNCIL

Additional Information Sheet not forming part of the formal Financial Statements

SUMMARY OF CHARITY GIVING 31 DECEMBER 2025 **All figures in £'s**

	General Funds	Restricted Funds	Total 2025	*Total 2024*
Local Charities:				
CASPA		390	390	*608*
Demelza House			0	*0*
Hayes Food Bank		604	604	*730*
St Christopher's		390	390	*496*
Friends of Rochester Cathedral	20		20	*20*
Ment4			0	*0*
Welcare		390	390	*1,239*
	20	1,775	1,795	*3,093*
National Charities:				
Children's Society			0	*307*
Mission to Seafarers		459	459	*184*
Royal British Legion		806	806	*558*
Save The Children Fund			0	*0*
	0	1,264	1,264	*1,049*
Overseas Charities:				
Christian Aid - General		355	355	*214*
Christian Aid Appeals		113	113	*212*
Rochester Diocese links			0	*185*
CMS re Specific Missionary Partners	480		480	*480*
Poverty and Hope Appeal			0	*95*
	480	469	949	*1,185*
Total Charity Giving	500	3,508	4,008	*5,328*
2024 Total	**500**	**4,828**	**5,328**	

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

Full details of reserves in Notes 9(b) and 9 (c).

HAYES (KENT) PAROCHIAL CHURCH COUNCIL

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

This report on the accounts of the PCC for the year ended 31st December 2025, which are set out in the previous pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the "Regulations") and s.145 of the Charities Act 2011 (the "Act").

Respective responsibilities of trustees and examiner

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

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. The examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Act or the Regulations other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

Signed by:

Ray Sargeant
FOR
SARGEANT AND Co