

St Laurence Hawkhurst **Financial Statements of the Parochial Church Council for the year ended 31** **December 2020** **Trustees' Report**

Administrative Information

St Laurence's church is situated at The Moor, Hawkhurst, Kent. It is part of the Diocese of Canterbury, within the Church of England. The correspondence address is Church Office, St Laurence Church, The Moor, Hawkhurst, Kent, TN18 4NT
 The Parochial Church Council (PCC) was registered as charity with effect from 22 February 2010, number 1134439, being previously exempted from registration.

PCC Members who have served from 1 January 2020 until the accounts were approved are:

Incumbent **Rev R G Dreyer** **Chairman**

Churchwardens **Miss A Jones** **Vice Chairman**

Mrs E Hatcher

Assistant Churchwardens **Mrs I Poole**

Mrs Y Reynolds

Representatives on the Deanery Synod

Mrs S Dreyer

Mrs S Maskell

Elected Members

Mr K Appiah-Peprah

from APCM 11 October 2020

Mr P Blyth

from APCM 11 October 2020

Mr J Catt

to APCM 11 October 2020

Mrs J Cooper

to APCM 11 October 2020

Mrs R Cooper

to APCM 11 October 2020

Mr R Crowther

from APCM 11 October 2020

Miss J Gould

from APCM 11 October 2020

Mr K Harries

from APCM 11 October 2020

Ms E Howard

from APCM 11 October 2020

Mrs J Legg

from APCM 11 October 2020

Mrs L Mansell

from APCM 11 October 2020

Mrs F Robinson

from APCM 11 October 2020

Mr P Taylor-Smith

from APCM 11 October 2020

Mrs N Twym-Ampofo

from APCM 11 October 2020

Mr P Wylie

from APCM 11 October 2020

Co-opted Members

Miss A Parsons Treasurer

Mrs G Brown

St Laurence Hawkhurst
Financial Statements of the Parochial Church Council for the year ended 31
December 2020
Trustees' Report continued

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representative Rules. All Church attendees are encouraged to register on the Electoral Roll. The members of the PCC are also Trustees of the Canon Jeffreys Trust, which owns All Saints Lodge. The PCC met five times during the year. The makeup of the sub committees were set up after the APCM and each member of the PCC serves on one or more committee and written reports were received from these committees at each PCC meeting. Reports about the Church of England Primary School were also received from the Foundation Governors at each meeting.

Objectives and activities

The PCC has responsibility of cooperating with the incumbent, the Rev R Dreyer, in promoting the whole mission of the Church in this parish and maintaining St Laurence Church. It also, as Trustees of Canon Jeffreys Trust, has the responsibility for maintaining All Saints Lodge.

When planning the activities for the year, the incumbent and the PCC have considered the Charity Commissions guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Specifically we try to enable ordinary people to live out their faith as part of our parish community through worship and prayer, the provision of pastoral care for people living in the parish and mission and outreach work.

During the year we have supported the Hawkhurst Food for Families with donations being left at the Vicarage when the church was not open for services.

Achievement and Performances
Worship and Prayer

Due to the Global Coronavirus Pandemic 2020 was a very different sort of year. No services were held during the first national lockdown from 22 March 2020 with the church remaining locked following the guidance from the Bishops. Even when the church reopened for private prayer, services did not resume until 9 August. A second lockdown followed from 5 November for 4 weeks and when Kent was placed in Tier 4 it was decided to suspend services again, apart from the Christmas Day Service. Throughout the period of closure services were held on Zoom, both on Sundays and during the week which are open to all who wish to attend.

At present there are 86 members on the electoral roll.

St Laurence Hawkhurst
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December 2020

Trustees' Report continued

Pastoral Care

Those who are unable through sickness or age to attend Church would normally be visited and Holy Communion taken to those that request it although the restrictions in place during most of 2020 has made this part of our work more challenging.

Mission and Outreach work

Helping those in need is a demonstration of our faith and there have been a number of charitable donations made in the year.

Financial Review

The lack of services in church led to a substantial drop in collections received. There was also a drop in the fundraising income as only one event was possible in January 2020 before all the restrictions started. However, a number of our expense reduced so that we finished the year with a surplus of £1,960. Our total income for the year was £122,956, down from £143,484 in 2019, and our total expenditure was £120,996 reduced from £152,337 in 2019. Some of the reduction in both income and expenditure relates to repairs carried out on the church in 2019 for which donations had been received. Due to the circumstances in 2020 very little repair work was required, apart from repairs necessitated following a vehicle crashing into the Churchyard wall, which was covered by both the insurance claim and a donation. Subsequently, there were two further crashes in early 2021.

All four of the flats at All Saints Lodge were let for the year.

All the investments had increased in value at the year end.

Reserves Policy

It was the PCC policy to maintain a balance on unrestricted funds which equates to approximately six months' unrestricted payments and to cover emergencies that may arise from time to time. However, even if the Parish Share was not taken into consideration at the year end our unrestricted reserves would not have covered this.

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF
ST LAURENCE CHURCH, HAWKHURST, KENT
ON THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2020**

This report on the financial statements of the PCC for the year ended 31 December 2020 which are set out on pages five to eleven is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011. (the Act)

Respective responsibilities of the PCC and the examiner
As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirements of the Regulations and section 144 of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this report
My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the *Church Guidance*, 2006 edition, issued by the Finance Division of the Archbishop's Council. That 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 financial statements 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 Examiners Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006
 have not been met.

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Geoffrey King

Mr Geoffrey King

Ammell Cottage

Talbot Road

Hawkhurst

Kent

TN18 4LU

Date 21/5/2021

Parochial Church Council of St Laurence Hawkhurst
Receipts and Payments Account
For the Year Ended 31 December 2020

	Unrestricted		Restricted				Endowment	
	General	Tower	Church	Alfred	Canon	Permanent		
	Fund	Repair	Institute	Mills	Jeffreys	Endowment		
		Fund	& Gills	Bequest	Trust			Total
	Total		Green					31.12.19
Receipts								
Voluntary receipts	74,702	74,702	-	-	9,361	34,315	-	90,150
Activities for generating funds	2,085	2,085	-	-	-	-	-	8,142
Receipts from Church Activities	2,276	2,276	-	-	-	-	-	3,154
Investment Income	43,893	217	-	-	9,361	34,315	-	42,038
	122,956	79,280	-	-	9,361	34,315	-	143,484
Payments								
Church Activities								
Diocesan parish share	88,842	88,842	348	-	-	-	-	83,096
Other payments	28,513	28,165	-	-	-	-	-	46,590
All Saints Lodge expenses	3,621	-	-	-	-	3,621	-	22,510
Fund raising costs	20	20	-	-	-	-	-	141
	120,996	117,027	348	-	-	3,621	-	152,337
Excess of receipts over payments	1,960	(37,747)	(348)	-	9,361	30,694	-	(8,853)
Transfers between funds	-	44,414	-	-	(12,220)	(32,194)	-	-
Bank and deposit accounts 1 Jan 2020	1,960	6,667	(348)	-	(2,859)	(1,500)	-	(8,853)
	29,302	(6,457)	28,692	1,208	3,359	2,500	-	38,155
Cash from sale of investments	-	-	-	-	-	-	-	-
Bank and deposit accounts 31 Dec 2020	31,262	210	28,344	1,208	500	1,000	-	29,302

Parochial Church Council of St Laurence Hawkhurst
Statement of Assets and Liabilities
at 31 December 2020

	Unrestricted			Restricted			Endowment	
	Total	General Fund	Tower Repair Fund	Church Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust	Permanent Endowment	Total
Cash Funds								
Cash in hand	155	155						1,536
Bank Current account	7699.52	55	5,466	1,179		1,000		9,722
Bank deposit account	7,700		15,459					15,453
CBF deposit accounts	15,459		7,419	29	500			2,591
	7,948							
	31,262	210	28,344	1,208	500	1,000	-	29,302
Other Monetary Assets	-							
Investment Assets								
Investment Fund shares at Market value	394,206	7,282			333,748	53,176		368,843
Liabilities								
	4,759	4,759						6,437

Signed

Chairman

Signed

Treasurer

A. J. Drury
Oliver Parsons

23 May 2021

**Notes to the Financial Statements
For the Year ended 31 December 2020**

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the receipts and payments basis.

The financial statements have been prepared under the historical cost convention except for the investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is 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.

The accounts also include the transactions of the Canon Jeffreys Trust, the trustees of which are the PCC.

Funds

Endowment funds are funds, the capital of which must be maintained; only the income arising from investment of the endowment fund may be used as restricted or unrestricted depending upon the purpose for which the endowment was established.

Restricted funds represent a) income from trusts or endowments which may only be expended on those restricted objects provided in the terms of the trust or bequest and b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given.

The endowments include the investments held for the Alfred Mills Bequest and Canon Jeffreys Trust. The income of the Alfred Mills Bequest is to be used on the fabric of the St Laurence Church and the quota. The income of the Canon Jeffreys Trust is to be spent on the Parish Church.

Unrestricted funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC.

Fixed Assets

Consecrated and benefice property is not included in the accounts.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). As previous accounts were prepared as receipts and payments accounts there is insufficient cost information available and therefore assets held at that date are not valued in these financial statements. No assets were purchased in the year to 31 December 2020.

All Saints Lodge, which is owned by the Canon Jeffreys Trust, is currently insured for £1,026,562. No information is available concerning its value when the Trust was established.

4. STAFF COSTS

Payments to PCC members.

No payments or expenses were paid to any PCC member, persons closely connected to them or related parties.

Parochial Church Council of St Laurence Hawkhurst
Year ended 31 December 2020

	Church					
	Total	General Fund	Tower Repair Fund	Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust
2. Receipts						31.12.19
Voluntary Receipts						
Freewill offering						56,904
Gift Aid donations	56,389	56,389				15,560
Tax recoverable	12,173	12,173				-
Other	-					-
Collections in church	1,629	1,629				5,974
Fundraising collections	809	809				1,426
Candle donations	386	386				496
Other donations	3,316	3,316				9,790
Legacies	-					-
Grants	-	-				-
	<u>74,702</u>	<u>74,702</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,150</u>
Activities for generating funds						
Fundraising						
	<u>2,085</u>	<u>2,085</u>				<u>8,142</u>
	<u>2,085</u>	<u>2,085</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,142</u>
Income from Church Activities						
Fees paid to PCC	1,285	1,285				2,677
Social Committee	-					50
Parish Lunch surplus	-					388
Sundry items	23	23				39
Insurance claims	968	968				-
	<u>2,276</u>	<u>2,276</u>		<u>-</u>	<u>-</u>	<u>3,154</u>
Income from Investments						
Dividends and interest	11,068	217		-	9,361	1,490
Rent received	32,825					32,825
	<u>-</u>					<u>-</u>
	<u>43,893</u>	<u>217</u>	<u>-</u>	<u>-</u>	<u>9,361</u>	<u>34,315</u>
						<u>42,038</u>

Parochial Church Council of St Laurence Hawkhurst
Year ended 31 December 2020

	Total	General Fund	Tower Repair Fund	Church Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust	31.12.19
3. Payments							
Church Activities							
Giving	809	809					3,130
Vicar's expenses(Inc CME)	2,965	2,965					6,503
Assistant clergy	-	-					444
Wine and wafers	-	-					312
Candles	227	227					1,150
Choir & orchestra	465	465					971
Organ & piano repairs and tuning	328	328					238
Light & heat	3,098	3,098					3,612
Water	158	158					205
Insurance	6,729	6,729					6,555
Minor repairs and maintenance	7,395	7,047	348				13,832
Churchyard and pond	1,531	1,531					2,289
Children's church & other education	-	-					29
Administrator	2,020	2,020					4,213
Office running costs	1,404	1,404					1,867
Costs of Social activities	-	-					-
Cleaning	813	813					459
Sundry expenses	231	231					281
Bank charges	340	340					500
	28,513	28,165	348	-	-	-	46,590
Major repairs	-	-					-
	28,513	28,165		-	-	-	46,590

Parochial Church Council of St Laurence Hawkhurst
Year ended 31 December 2020

	Church		Alfred		Canon	
	General	Tower	Institute	Mills	Jeffreys	
Total	Fund	Repair	Green	Bequest	Trust	31.12.19

Fund raising costs

Lottery licence	20	20				20
Other costs	-					121
	20	20	-	-	-	141

All Saints Lodge expenses

Insurance	756					756
Rates & water	-					667
Electricity and gas	-					11
Gas check & EICR reports	369					388
Repairs	209					390
Letting fees	2,287					17,361
	-					3,693
	3,621	-	-	-		22,510

5. Investments

	Church		Alfred		Canon	
	General	Tower	Institute	Mills	Jeffreys	
Total	Fund	Repair	Green	Bequest	Trust	31.12.19

Investments

Market Value 1 January 2019	368,843	6,814	-	312,274		49,755
Additions	-	-		-		-
Diposals	-	-				-
Gain/Loss on disposal	-					-
Revaluations Gains	25,363	468		21,474		3,421
Market Value 31 December 2019	394,206	7,282	-	333,748		53,176
						368,843