

St Laurence Hawkhurst Financial Statements of the Parochial Church Council for the year ended 31 December 2023 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 2023 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	
	Mrs N Twym-Ampofo	

Elected Members	Mr K Appiah-Peprah	
	Mrs J Cooper	
	Mr R Crowther	
	Miss J Gould	
	Mr K Harries	
	Mrs S Lindop	
	Mrs L Mansell	
	Mr S Ringer	
	Mrs F Robinson	
	Mr P Wylie	

Co-opted Members	Miss A Parsons	
	Mrs A Henderson	
	Mrs G Brown	
	Mr J Van Kan	
	Miss C Roberts	

Treasurer
Secretary

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 six times during the year. The makeup of the sub committees was 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.

Achievement and Performances *Worship and Prayer*

Regular Sunday services are held at 8am and 10am, the latter also being available on Zoom for those unable to attend in person. The mid-week service of compline is also held on Zoom. The Wednesday communion service at Bowles Lodge has also restarted.
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 and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

At present there are 96 members on the electoral roll.

St Laurence Hawkhurst
Financial Statements of the Parochial Church Council for the year ended 31
December 2023

Trustees' Report continued

Pastoral Care

Those who are unable through sickness or age to attend Church can attend via Zoom and visits are made to take them Holy Communion.

Mission and Outreach work

Helping those in need is a demonstration of our faith and charitable donations of £2,540 were made in the year.

Financial Review

We ended 2023 with a small surplus of £1,344. Our total income for the year was £138,358, which is a decrease from the previous year. This included £13,445 of donations, of which £10,000 were made towards specific costs. Our income from the Freewill offering has reduced. £3,698 was raised through fundraising and events arranged by the social committee and we received £855 from hiring the church for band and rehearsals. Our expenditure for the year reduced to £137,014 from £140,500 of which £10,065 was for the kitchen refurbishment. The Parish Share for the year was £81,026, and amount due for the coming year is £87,399. Of the other expenditure the largest increase was again for light and heat.

All four of the flats at All Saints Lodge were let for the year. The rents are kept under review and some work was required in the year on Flat 3 on the Ground floor. The reserves at the year end were £7,176, some of which were required for work carried out in January 2024 to Flat 2.

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 our unrestricted reserves would not have covered this at the year end.

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF
ST LAURENCE CHURCH, HAWKHURST, KENT
ON THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2023**

This report on the financial statements of the PCC for the year ended 31 December 2023 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

Ammwell Cottage

Talbot Road

Hawkhurst

Kent

TN18 4LU

Date

20.09.2024

Parochial Church Council of St Laurence Hawkhurst
Receipts and Payments Account
For the Year Ended 31 December 2023

	Unrestricted		Restricted				Endowment	
		General	Tower	Church	Alfred	Canon		
	Total	Fund	Repair	Institute	Mills	Jeffreys	Permanent	Total
		Fund	Fund	& Gills	Bequest	Trust	Endowment	
				Green				31.12.22
Receipts								
Voluntary receipts	82,553	80,553	-					97,589
Activities for generating funds	2,910	2,910						3,806
Receipts from Church Activities	5,121	5,121						8,277
Investment Income	47,774	441	-		1	10,853	36,479	47,800
	138,358	89,025	-		1	10,853	38,479	157,472
Payments								
Church Activities								
Diocesan parish share	81,026	81,026	-	-	-	-	-	76,598
Other payments	45,658	45,658	-	-	-	-	-	57,969
All Saints Lodge expenses	10,310	-	-	-	-	-	10,310	5,913
Fund raising costs	20	20	-	-	-	-	-	20
	137,014	126,704	-	-	-	-	10,310	140,500
Excess of receipts over payments								
Transfers between funds	1,344	(37,679)	-	1	10,853	28,169		16,972
	-	43,286	(1,440)		(10,853)	(30,993)		
Bank and deposit accounts 1 Jan 2023	1,344	5,607	(1,440)	1	-	(2,824)		16,972
	52,251	7,445	28,098	1,208	5,500	10,000		35,279
Cash from sale of investments	-							
Bank and deposit accounts 31 Dec 2023	53,595	13,052	26,658	1,209	5,500	7,176		52,251

Parochial Church Council of St Laurence Hawkhurst
Statement of Assets and Liabilities
at 31 December 2023.

	Unrestricted		Restricted			Endowment	
	Total	General Fund	Tower Repair Fund	Church Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust	Permanent Endowment
Cash Funds							
Cash in hand	978	978					3,750
Bank Current account	9,917	8,738		1,179			13,480
Bank deposit account	5,036	2,462	398		5,500	2,176	9,965
CBF deposit accounts	37,664	874	26,260	30	5,500	5,000	25,056
	53,595	13,052	26,658	1,209	5,500	7,176	52,251
Other Monetary Assets							5,218
Investment Assets							
Investment Fund shares at Market value	431,827	8,035			368,251	55,541	397,556
Liabilities							-

Signed 

Chairman

Signed 

Treasurer

**Notes to the Financial Statements
For the Year ended 31 December 2023**

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.

**Notes to the Financial Statements- continued
For the Year ended 31 December 2023**

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 2023.

The PCC also owns the Church Pond. This was acquired by way of a gift and the value at the date of acquisition is not known.

All Saints Lodge, which is owned by the Canon Jeffreys Trust, is currently insured for £1,296,235 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 2023

	Church					
	Total	General Fund	Tower Repair Fund	Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust
2. Receipts						31.12.22
Voluntary Receipts						
Freewill offering						
Gift Aid donations	47,375	47,375				44,164
Tax recoverable	9,369	9,369				11,521
Other	5,509	5,509				8,194
Collections in church	4,655	4,655				4,703
Fundraising collections	1,950	1,950				1,584
Candle donations	250	250				248
Other donations	13,445	11,445				27,175
Legacies	-	-				2,000
Grants	-	-				-
	82,553	80,553	-	-	-	97,589
Activities for generating funds						
Fundraising	2,910	2,910				3,806
	2,910	2,910	-	-	-	3,806
Income from Church Activities						
Fees paid to PCC	2,517	2,517				2,190
Social Committee	788	788				770
Hire of Church	855	855				1,522
Sundry items	961	961				2,395
Heating Grant	-	-				1,400
	5,121	5,121	-	-	-	8,277
Income from Investments						
Dividends and interest	12,899	441	-	1	10,853	1,604
Rent received	34,875					34,875
	47,774	441	-	1	10,853	36,479
						47,800

Parochial Church Council of St Laurence Hawkhurst
Year ended 31 December 2023

	Total	General Fund	Tower Repair Fund	Church Institute & Gills Green	Alfred Mills Bequest	Canon Jeffreys Trust	31.12.22
3. Payments							
Church Activities							
Giving	2,540	2,540					3,171
Vicar's expenses(Inc CME)	6,766	6,766					7,011
Assistant clergy	-						160
Wine and wafers	306	306					741
Candles	1,029	1,029					163
Choir & orchestra	544	544					495
Organ & piano repairs and tuning	264	264					332
Light & heat	9,452	9,452					5,192
Water	311	311					203
Insurance	7,851	7,851					7,331
Minor repairs and maintenance	1,305	1,305					10,640
Churchyard and pond	504	504					740
Children's church & other education	-	-					-
Office running costs	2,439	2,439					2,920
Costs of Social activities	93	93					130
Cleaning	1,632	1,632					1,515
Sundry expenses	142	142					1,054
Bank charges	415	415					378
Major repairs	35,593	35,593	-	-	-	-	42,176
New boiler	-	-					
Kitchen refurbishment	10,065	10,065					15,793
	45,658	45,658	-	-	-	-	57,969

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Parochial Church Council of St Laurence Hawkhurst
Year ended 31 December 2023.

	Total		General Fund		Tower Repair Fund		Church Institute & Gills Green		Alfred Mills Bequest		Canon Jeffreys Trust		
Fund raising costs													31.12.22
Lottery licence	20	20											20
Other costs	-	-											-
	<u>20</u>	<u>20</u>											<u>20</u>
All Saints Lodge expenses													
Insurance	1,038										1,038		889
Rates & water	-										-		-
Electricity and gas	-										-		-
Gas check & EICR reports	252										252		288
Repairs	5,312										5,312		1,167
Letting fees	3,708										3,708		3,569
	<u>10,310</u>	<u>-</u>									<u>10,310</u>		<u>5,913</u>
5. Investments													
Investments													
Market Value 1 January 2023	397,556	7,344							336,584		53,628		450,599
Additions	-	-							-		-		-
Diposals	-	-							-		-		-
Gain/Loss on disposal	-	-							-		-		-
Revaluations Gains	34,271	691							31,667		1,913		(53,043)
	<u>431,827</u>	<u>8,035</u>							<u>368,251</u>		<u>55,541</u>		<u>397,556</u>
Market Value 31 December 2023													