

St Laurence Hawkhurst

Financial Statements of the Parochial Church Council for the year ended 31 December 2024

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 a charity with effect from 22 February 2010, number 1134439, being previously exempted from registration.

PCC Members who have served from 1 January 2024 until the accounts were approved are:

Incumbent	Rev R G Dreyer	Chairman
Churchwardens	Miss A Jones	Vice Chairman to APCM 21 April 2024
	Mrs E Hatcher	to APCM 21 April 2024
	Miss E C Roberts	from APCM 21 April 2024
	Mr J Van Kan	from APCM 21 April 2024 to September 2024
Deputy Churchwarden	Mrs L Klein	from APCM 21 April 2024
Assistant Churchwardens	Mrs I Poole	to APCM 21 April 2024
	Miss A Jones	from 11 November 2024
	Mrs E Hatcher	from 11 November 2024
Representatives on the Deanery Synod	Mrs S Dreyer	
	Mrs S Maskell	
	Mrs N Twym-Ampofo	
Elected Members	Mr K Appiah-Peprah	
	Mrs G Brown	
	Mrs J Cooper	
	Mrs N Crowe	from APCM 21 April 2024
	Mr R Crowther	to APCM 21 April 2024
	Mr K Harries	
	Mrs A Henderson	Secretary
	Mrs S Lindop	
	Mrs L Mansell	
	Miss A Parsons	Treasurer
	Miss E C Roberts	to APCM 21 April 2024
	Mr S Ringer	
	Mrs F Robinson	
	Mr J Van Kan	to APCM 21 April 2024
	Mr P Wylie	

St Laurence Hawkhurst
Financial Statements of the Parochial Church Council for the year ended 31
December 2024

Trustees' Report continued

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation 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 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 Commission's guidance on public benefit, and particularly the specific guidance on charities for the advancement of religion. Specifically, we try to enable 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. There is a Wednesday communion service at Bowles Lodge and a mid-week service of compline held on Zoom.

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 97 members on the electoral roll.

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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 at their request.

Mission and Outreach work

Helping those in need is a demonstration of our faith and charitable donations of £938 were made in the year.

Financial Review

We ended 2024 with a deficit of £11,970. Our total income for the year was £149,143, which includes a legacy of £10,000. Other donations received totalled £3,933 and we received a grant of £5,060 for the toilet refurbishment, of which £3,977 was spent in the year. Income from fundraising was £2,590 compared to £2,910 in 2023. Total expenditure for the year was £161,113. This includes £9,828 for emergency essential drainage repairs at All Saints Lodge for which an insurance claim of £8,004 was received in February 2025. The Parish Share paid was £87,399, an increase of £6,373 on the previous year. The Parish Share for 2025 has been set at £97,422, an increase of £10,011 or 11.45%. Work was carried out in the year on the plaster work on the south side of the church, paid for in 2025 and further work is being carried out in 2025 on the north side of the church. This work is being funded from the restricted tower/repair fund. At the year end all funds were in credit, although of £41,625 cash held, only £3,613 was unrestricted.

All four of the flats at All Saints Lodge were let for the majority of the year. The rents are kept under review. Apart from the emergency drainage repairs mentioned above, other repairs totalling £10,478 were carried out in 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 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 2024**

This report on the financial statements of the PCC for the year ended 31 December 2024 which are set out on pages five to ten 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)

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011("the Act").

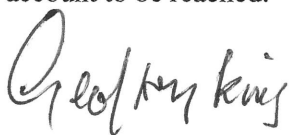
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Statement

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not comply with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content 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 account to be reached.



Mr Geoffrey King
Amwell Cottage
Talbot Road
Hawkhurst
Kent
TN18 4LU

Date 30th October 2025

Parochial Church Council of St Laurence Hawkhurst
Receipts and Payments Account
For the Year Ended 31 December 2024

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	Total 31.12.23
Receipts					
Voluntary receipts	91,850	76,165	15,685	-	82,553
Activities for generating funds	2,590	2,590			2,910
Receipts from Church Activities	3,650	3,650			5,121
Investment Income	51,053	600	11,744	38,709	47,774
	<u>149,143</u>	<u>83,005</u>	<u>27,429</u>	<u>38,709</u>	<u>138,358</u>
Payments					
Church Activities					
Diocesan parish share	87,399	87,399			81,026
Other payments	46,331	39,789	6,542	-	45,658
All Saints Lodge expenses	27,363	-		27,363	10,310
Fund raising costs	20	20		-	20
	<u>161,113</u>	<u>127,208</u>	<u>6,542</u>	<u>27,363</u>	<u>137,014</u>
Excess of receipts over payments	(11,970)	(44,203)	20,887	11,346	1,344
Transfers between funds	-	34,764	(16,742)	(18,022)	-
	<u>(11,970)</u>	<u>(9,439)</u>	<u>4,145</u>	<u>(6,676)</u>	<u>1,344</u>
Bank and deposit accounts 1 Jan 2024	53,595	13,052	33,367	7,176	52,251
Cash from sale of investments	-	-	-	-	-
Bank and deposit accounts 31 Dec 2024	<u>41,625</u>	<u>3,613</u>	<u>37,512</u>	<u>500</u>	<u>53,595</u>

Parochial Church Council of St Laurence Hawkhurst
Statement of Assets and Liabilities
at 31 December 2024

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	Total 31.12.23
Cash Funds					
Cash in hand	482	482			978
Bank Current account	10,132	1,986	8,146		9,917
Bank deposit account	1,645	1,145		500	5,036
CBF deposit accounts	29,366		29,366		37,664
	<u>41,625</u>	<u>3,613</u>	<u>37,512</u>	<u>500</u>	<u>53,595</u>
Other Monetary Assets	8,004	-	-	8,004	-
Investment Assets					
Investment Fund shares at Market value	444,916	8,219	376,680	60,017	397,556
Liabilities	4,811	601	4,210	-	-

Signed Chairman

Signed  Treasurer

St Laurence Church, Hawkhurst.

**Notes to the Financial Statements
For the Year ended 31 December 2024**

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 Parish Share. 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.

St Laurence Church, Hawkhurst.

**Notes to the Financial Statements- continued
For the Year ended 31 December 2024**

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 2024

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	31.12.23
2. Receipts					
Voluntary Receipts					
Freewill offering					
Gift Aid donations	56,038	56,038			47,375
Tax recoverable	7,647	7,647			9,369
Other	2,017	2,017			5,509
Collections in church	5,527	5,527			4,655
Fundraising collections	1,293	1,293			1,950
Candle donations	335	335			250
Other donations	3,933	3,308	625		13,445
Legacies	10,000	-	10,000		-
Grants	5,060	-	5,060		-
	<u>91,850</u>	<u>76,165</u>	<u>15,685</u>	<u>-</u>	<u>82,553</u>
Activities for generating funds					
Fundraising	2,590	2,590			2,910
	<u>2,590</u>	<u>2,590</u>	<u>-</u>	<u>-</u>	<u>2,910</u>
Income from Church Activities					
Fees paid to PCC	2,851	2,851			2,517
Social Committee	581	581			788
Hire of Church	-	-			855
Sundry items	218	218			961
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>3,650</u>	<u>3,650</u>	<u>-</u>	<u>-</u>	<u>5,121</u>
Income from Investments					
Dividends and interest	13,973	600	11,744	1,629	12,899
Rent received	37,080	-	-	37,080	34,875
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>51,053</u>	<u>600</u>	<u>11,744</u>	<u>38,709</u>	<u>47,774</u>

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	31.12.23
3. Payments					
Church Activities					
Giving	938	938			2,540
Vicar's expenses(Inc CME)	5,561	5,561			6,766
Assistant clergy	1,276	1,276			-
Wine and wafers	487	487			306
Candles	838	838			1,029
Choir & orchestra	711	711			544
Organ & piano repairs and tuning	398	398			264
Light & heat	10,774	10,774			9,452
Water	337	337			311
Insurance	8,655	8,655			7,851
Minor repairs and maintenance	4,989	2,572	2,417		1,305
Churchyard and pond	2,056	1,908	148		504
Children's church & other education	-	-			-
Office running costs	3,159	3,159			2,439
Costs of Social activities	95	95			93
Cleaning	1,449	1,449			1,632
Sundry expenses	268	268			142
Bank charges	363	363			415
	<u>42,354</u>	<u>39,789</u>	<u>2,565</u>	<u>-</u>	<u>35,593</u>
Major repairs					
Toilet Refurbishment	3,977	-	3,977		-
Kitchen refurbishment	-	-			10,065
	<u>46,331</u>	<u>39,789</u>	<u>6,542</u>	<u>-</u>	<u>45,658</u>

Parochial Church Council of St Laurence Hawkhurst
Year ended 31 December 2024

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	31.12.23
Fund raising costs					
Lottery licence	20	20			20
Other costs	-	-			-
	<u>20</u>	<u>20</u>		<u>-</u>	<u>20</u>
All Saints Lodge expenses					
Insurance	1,187			1,187	1,038
Rates & water	175			175	-
Electricity and gas	-			-	-
Gas check & EICR reports	1,081			1,081	252
Repairs	20,306			20,306	5,312
Letting fees	4,614			4,614	3,708
	<u>-</u>			<u>-</u>	<u>-</u>
	<u>27,363</u>	<u>-</u>		<u>27,363</u>	<u>10,310</u>

5. Investments

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	31.12.23
Investments					
Market Value 1 January 2024	431,827	8,035	368,251	55,541	397,556
Additions	-	-		-	-
Disposals	-	-		-	-
Gain/Loss on disposal	-				-
Revaluations Gains	13,089	184	8,429	4,476	34,271
	<u>444,916</u>	<u>8,219</u>	<u>376,680</u>	<u>60,017</u>	<u>431,827</u>
Market Value 31 December 2024					

Parochial Church Council of St Laurence Hawkhurst
Year ended 31 December 2024

4. Restricted Funds

	Total	Tower/Repair Fund	Church Institute & Gills Green	Alfred Mills Bequest	Robinson Bequest	Toilet Refurb	Churchyard	31.12.23
Income								
Donations	625						625	
Grant Received	5,060					5,060		
Dividends and Interest	11,744		2	11,742				10,854
Legacy received	10,000				10,000			
	27,429	-	2	11,742	10,000	5,060	625	10,854
Payments								
Toilet Refurbishment	3,977					3,977		-
Tower maintenance	2,417	2,417						-
Seeds	148						148	-
	6,542	2,417	-	-	-	3,977	148	-
Excess of receipts over payments	20,887	(2,417)	2	11,742	10,000	1,083	477	10,854
Transfer to General Fund	(16,742)			(16,742)				
Bank and deposit accounts 31 January 2024	33,367	26,658	1,209	5,500	-	-	-	23,953
Bank and deposit accounts 31 December 2024	37,512	24,241	1,211	500	10,000	1,083	477	34,807
Liabilities	4,210	4,210						-