

St Dunstan's Church Cranbrook



'A faithful, welcoming and compassionate church for all'

**REPORT OF THE PAROCHIAL CHURCH COUNCIL
AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

ST DUNSTAN'S CHURCH

REPORT OF THE PAROCHIAL COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2024

Administrative Information

The Parochial Church Council (PCC) of St Dunstan's Church, Cranbrook is a corporate body (PCC Powers Measures 1956, Church Representation Rules 2006) with charitable status (Charity Commission registration 1144409). The PCC is responsible for promoting the whole mission of the Church - pastoral, evangelistic, social and ecumenical - in the ecclesiastical parish. In addition, it is responsible for its paid staff and for the maintenance of St Dunstan's Church and Church House, both of Stone Street, Cranbrook, TN17 3HA. The PCC comprises members, ex-officio officers and lay representatives. Per the Church Representation rules, members are elected at the Annual Parochial Church Meeting (APCM) for a period of 3 years by parishioners registered on the electoral roll.

PCC Members' Responsibilities

The PCC prepares an annual report and financial statements in accordance with its statutory framework and accounting conventions. Charity law requires the PCC to prepare and publish financial statements annually that accurately reflect the financial transactions of the year in question.

In preparing its financial statements, the PCC is required to:

- Select suitable accounting policies and apply them consistently
- Demonstrate that its judgements and estimates have been reasonable and prudent
- Assume ongoing concern unless it is inappropriate to presume that the activities of the church will continue

All trustees gave of their time freely and there was no trustee remuneration in 2024. The PCC met formally on eight occasions during the year.

PCC Members

Rev Richard King	Vicar
Nye Jones	Churchwarden , Vice Chair and Electoral Roll Officer
Andrew Gasson	Churchwarden
Rev John Tapper	Treasurer
Maggie Day	
Michael Day	
Elizabeth Hancock	Parish Safeguarding Officer
Gwenneth Heyking	(until xxx June 2024)
Susan Hooper	
Jeanette Lloyd	
Valerie Piper	
Celia Quarrington	
Christopher Stead	

Co-opted Members

Brian Swann	
Julie Warman	Parish Administrator

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Objectives and Activities

The primary aim of the charity is to enable the worship of God in the Ecclesiastical Parish of St Dunstan Cranbrook, which is part of the Diocese of Canterbury and of the Church of England.

Worship:

Regular Sunday and Wednesday services were held during the year and in addition where requested, baptisms, marriages and funerals, carol services and Easter services, Messy church and many other occasional services.

The Team conducting worship consisted of;

Rev Richard King (Vicar)
Rev Dianna Bourne (Associate Priest)
Rev Canon John Tapper (Associate Priest)
Shelley King (Deacon)
John Mulrenan (Reader)
Barbara Campbell (Lay Leader)
Winston Campbell (Lay Leader)
Elizabeth Hancock (Lay Leader)

Activities in 2024 included:

- A new musical director was appointed in September with a wide-ranging brief.
- The servery at the back of church was completed at a total cost of £35,132 which was funded by gifts and grants totalling £33,840 with the balance of £1,292 from reserves.
- A process was started of consulting members of the church about our pattern of services and the new pattern includes non-Eucharistic worship on the first Sunday and a family communion on the third Sunday.
- A stewardship campaign entitled 'Yes we can!' was initiated during the year with positive results.
- Safeguarding training was given to all members of the PCC and the Parish complies in all respects with Diocesan Safeguarding Policy.
- The Parish Share amounting to £75,807 (2023 £66,070) was paid in full.
- Barbara Campbell, Winston Campbell and Elizabeth Hancock completed the diocesan lay worship leaders course and joined the worship leading team.
- The PCC adopted a missional structure and the "7 x 7" planning model in order to provide for development and growth in a sustainable way.
- The "Creative Connections" arts project was started.

Risk Management

Throughout 2024, the PCC has considered the principal risks and uncertainties facing St Dunstan's and has ensured close management of these when deciding on policies and formulating action plans.

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REPORT OF THE PAROCHIAL COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and Performance

Change of Vicarage Premises

- Continuing on from 2024, the work relating to the change of vicarage premises included the following:
 - The former Vicarage and site has been for sold with planning permission for the construction of new homes, which has now started.
 - As St Dunstan's Church was part owner of the former Vicarage site, a formal agreement was reached whereby the surplus from the sale will be shared with the Diocese post completion of works.
 - A property to be the new vicarage has been chosen and purchased at Orchard Way, Cranbrook.
 - Following the year end, on 30th January 2025 the Diocese confirmed that St Dunstan's Church would receive 50% of the net proceeds. This likely to be a material amount, but no figures are yet available.

Financial Review

Results for the year are set out in detail in the following pages and show a deficit for the year on our General Fund of £18,679. This has arisen from rising costs including heating, the Parish Share and for music. The PCC are looking at ways of reducing costs and increasing the income for the coming year. In the meantime, there are adequate reserves for this year's operations.

Total receipts for the year amounted to £147,331 (2023 £125,441) an increase of £21,890.

Total expenditure amounted to £188,321 (2023 £120,139) an increase in the year of £68,182. These costs included the construction of a tea and coffee station amounting to £32,768, most of which was covered by a specific undesignated fund. The result was a deficit of £40,990 compared to a surplus of £5,302 in 2023. Accordingly total funds reduced from £81,358 in 2023 to £40,368.

The PCC's bank balances totalled £39,042 on 31 December 2024 (2023 £81,119) – a decrease of £42,077. The breakdown of designated funds held on account at the end of the year was:

• Church House repair	£5,000
• Organ Repair	£7,521
Total designated funds	<u>£12,521</u>

Plans are in place to promote donations and fundraising activities to ensure that the 2025 budget, agreed by the PCC at the end of 2025 is achieved and all obligations are met going forward. This position has been made possible thanks to the generosity of the St Dunstan's congregation and community, and by the efforts of all those who volunteer their time and resources to support PCC activities.

Approved by order of the PCC on xxth xxxx 2025 and signed on its behalf by:

PCC Member

**INDEPENDENT EXAMINERS REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ST DUNSTAN'S CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent examiner's report to the Parochial Church Council of St Dunstan's Cranbrook

This report on the financial statements of the PCC for the year ended 31 December 2024 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 Archbishops' 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 members of the PCC 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 matter has come to my attention:

(1) which gives me reasonable case 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 accounting records and to comply with requirements of the Act, as also contained in the Regulations

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.

.....
Date:

PRF Simpson F.C.A.
Hillside Farmhouse
Sissinghurst
Kent
TN 17 2JH

ST DUNSTAN'S CHURCH

Financial Statements for the year ended 31 December 2024

	Unrestricted Funds £	Designated Funds £	Total Funds 2024 £	Total Funds 2023 £
<u>Income and Expenditure Account for the year ended 31 December 2024</u>				
Incoming Resources				
Voluntary Income	85,074	12,591	97,665	91,099
Activities for Generating Funds	29,804	-	29,804	16,576
Interest Received	876	-	876	543
Income from Church Activities	18,986	-	18,986	17,223
Total Incoming Resources	134,740	12,591	147,331	125,441
Resources Expended				
Church Activities	9,775	32,768	42,543	8,947
Ministry	81,139	-	81,139	68,332
Church Running Expenses	27,239	-	27,239	19,959
Church Buildings Maintenance	35,266	2,134	37,400	22,901
Total Resources Expended	153,419	34,902	188,321	120,139
Net (expenditure)/income	(18,679)	(22,311)	(40,990)	5,302
Funds brought forward	46,660	34,698	81,358	76,056
Transfers between funds	(134)	134	-	-
Funds carried forward	27,847	12,521	40,368	81,358
<u>Balance Sheet</u>				
Assets				
Cash at Bank	26,521	12,521	39,042	81,119
Current assets	1,326	-	1,326	-
	27,847	12,521	40,368	81,119
Current Liabilities	-	-	-	(239)
Net assets	27,847	12,521	40,368	81,358
Funds				
Total funds	27,847	12,521	40,368	81,358

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Notes to the Financial Statements for the year ended 31 December 2024

Accounting Policies

Basis

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using an accruals and prepayment basis.

The financial statements have been prepared under the historic cost convention except for any investment assets which would be 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 affinity to another body, nor those that are informal gathering of church members.

Fund accounting

Restricted Funds

These 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.

Designated Funds

These are funds which the PCC has agreed to set aside for a specific purpose.

Unrestricted Funds

These 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. Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, are 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 2024.

Staff costs

	2024	2023
	£	£
Staff costs	9,053	8,257
Social security costs	-	-
Pension costs	-	-
	<u>9,053</u>	<u>8,257</u>

Payments to PCC members

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

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Financial Statements for the year ended 31 December 2024

Detailed Income and Expenditure Account for the year ended 31 December 2024

		Unrestricted Funds £	Designated Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES					
Voluntary Income					
Planned Giving:	Bank Credits	40,695	-	40,695	43,945
	Gift Aid Recovered	14,735	-	14,735	13,428
	Collections/Other	19,624	-	19,624	17,106
Donations and Grants		186	-	186	-
Special Appeals		9,834	12,591	22,425	16,620
		85,074	12,591	97,665	91,099
Activities for Generating Funds					
Fundraising		10,426	-	10,426	9,116
Sundry Income		7,440	-	7,440	1,888
Church Letting		11,938	-	11,938	5,572
		29,804	-	29,804	16,576
Interest Received		876		876	543
Income from Church Activities					
Church House Letting		6,487	-	6,487	6,654
Coffee & Tea Receipts		7,085	-	7,085	7,060
PCC Income for Services		5,414	-	5,414	1,529
Parochial Fees Collected		-	-	-	1,980
		18,986	-	18,986	17,223
Total Incoming Resources		134,740	12,591	147,331	125,441

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Financial Statements for the year ended 31 December 2024

Detailed Income and Expenditure Account for the year ended 31 December 2024

	Unrestricted Funds £	Designated Funds £	Total Funds 2024 £	Total Funds 2023 £
RESOURCES EXPENDED				
Church Activities				
Home Missions and Other Church Giving	722	-	722	690
Tea and coffee station	-	32,768	32,768	-
Staff Costs	9,053	-	9,053	8,257
	9,775	32,768	42,543	8,947
Ministry		-		
Parish Share	75,807	-	75,807	66,070
Parochial Fees paid to Canterbury	4,625	-	4,625	1,913
Working Expenses of Incumbent	707	-	707	349
	81,139	-	81,139	68,332
Church Running Expenses				
Gas	13,488	-	13,488	5,798
Electricity	2,208	-	2,208	3,054
Water	304	-	304	287
Insurance	11,239	-	11,239	10,820
	27,239	-	27,239	19,959
Church Buildings Maintenance				
Upkeep of Services	2,892	-	2,892	3,122
Office Costs	9,027	1,934	10,961	5,139
Music Costs	5,998	-	5,998	4,525
General/Annual Maintenance	5,475	200	5,675	3,523
Major Repairs to Church Buildings	7,391	-	7,391	822
Historic Loan Repaid to Diocese	-	-	-	3,000
Sundry Expenses	4,483	-	4,483	2,770
	35,266	2,134	37,400	22,901
Total Resources Expended	153,419	34,902	188,321	120,139
Net (expenditure)/income	(18,679)	(22,311)	(40,990)	5,302