

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LAWRENCE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Parochial Church Council of the Ecclesiastical Parish of St Lawrence **Contents** ---

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Parochial Church Council of the Ecclesiastical Parish of St Lawrence

Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

Mission

St Lawrence's mission is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

Grants

The PCC discuss and agree various donations to worthwhile causes, in particular continuing to sponsor a student at The Juba Diocesan Secondary School and funding chaplaincy for the Stratford-sub-Castle Church of England Primary School.

Volunteers

The trustees express huge thanks to all volunteers who work so hard to make our church the vibrant and lively community that it is.

Church Maintenance

The PCC takes great care in the care and maintenance of our Grade 1 Listed church

Public Benefit

Operation

St Lawrence Parochial Church Council (the PCC) cooperates with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical for the public benefit. A monthly magazine is circulated to every household in the parish and to other individuals and organisations. The PCC promotes the Reading Room for wider public benefit to support our mission and to generate income.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Financial Review

Financial Position

The accounts show a deficit of £14,016 (2024 -£8,154). Whilst the PCC are pleased to have increased church income this has been more than matched by a higher increase in expenditure. Whilst our worshipping community and other parishioners can be generous, the number of active supporters is dwindling. On the plus side the Reading Room makes a profit and the net cost of the magazine is relatively low. We are fortunate to have £178,841 in bank accounts and investments so there is a significant buffer. However costs will decrease in 2027 and 2028 due to previously notified decreases in Parish Share. Reserves are finite and measures need to be taken to increase income.

Reserves Policy

The PCC maintain a low risk conservative investment strategy. The current PCC policy is to maintain sufficient reserves to cover 50% of financial risk to which we are exposed from being responsible for an 800-year-old building and a Victorian church hall.

Structure, Governance and Management

Governing Document

The PCC is a statutory body. Its composition is regulated by Church Representation Rules, which were created and amended under the Synodical Government Measure 1969. Their powers and duties are to be found mainly in those rules, in the Parochial Church Councils (Powers) Measure 1956 and elsewhere, piecemeal, in other statutes, measures and canons. Although PCCs have identifiable constitutional features, they do not individually have their own constitutions. The members of a PCC are treated as Charity Trustees for most purposes of charities legislation. The PCC is registered with the Charities Commission and has a charity number. The proceedings of all PCCs are required to be conducted in accordance with the charity legislation and must be minuted.

Organisational structure

Each member of the PCC is a Trustee, the committee being responsible for all aspects of St Lawrence's governance and management. Meetings are held on a routine basis, with new trustees being appointed to provide a balance of skills, experience and representation.

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Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Trustees' Report (continued)
For The Year Ended 31 December 2025

Governing Document - continued

Risk Management, Safeguarding and the Environment

The PCC has a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is in place and is reviewed on a regular basis. The PCC has a written Safeguarding Policy and a nominated Safeguarding Officer. The PCC seeks to meet the objectives of the Eco Church scheme where feasible.

Reference and Administrative Details

Trustees

Rev Jean de Garis - Incumbent
Rev Suzanna Allen - Associate Priest
Mr Jeffrey Long - Church Warden
Mr Nigel Afford - Treasurer
Mrs Susan Thomson - Church Warden
Mrs Joy James
Mr David Woollatt
Mr James Platt
Mr Christopher Lush
Mrs Heather Balston
Mrs Carole Long

Charity Number

1144745

Principal Address

Portway Fosse
The Portway
Stratford Sub Castle
Salisbury
SP1 3LD

Independent Examiner

Andrew Williams Chartered Accountant
AW Accountancy
Dorset Road
Salisbury
Wilts
SP1 3BP

Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Trustees' Report (continued)
For The Year Ended 31 December 2025

The trustees' report was approved by the board of trustees and signed on its behalf by:

Rev Jean de Garis

Trustee

17/04/2026

Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Independent Examiner's Report to the Trustees of Parochial Church Council of the Ecclesiastical Parish of
St Lawrence
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Parochial Church Council of the Ecclesiastical Parish of St Lawrence (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts 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 accounts to be reached.

Andrew Williams Chartered Accountant

17/04/2026
Dorset Road
Salisbury
Wilts
SP1 3BP

Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Statement of Financial Activities
For The Year Ended 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	44,132	-	44,132	43,506
Charitable activities:					
Marriage and funeral income		2,899	-	2,899	5,348
Other trading activities	4	24,564	-	24,564	19,556
Investments	5	835	-	835	3,543
		<u>72,430</u>	<u>-</u>	<u>72,430</u>	<u>71,953</u>
EXPENDITURE ON:					
Raising funds	7	(14,334)	-	(14,334)	(7,688)
Charitable activities:	7				
Church and churchyard		(7,573)	-	(7,573)	(10,254)
Diocese		(39,628)	-	(39,628)	(40,753)
PCC expenses		(10,913)	-	(10,913)	(10,428)
Mission costs		(13,998)	-	(13,998)	(10,984)
		<u>(86,446)</u>	<u>-</u>	<u>(86,446)</u>	<u>(80,107)</u>
NET EXPENDITURE		<u>(14,016)</u>	<u>-</u>	<u>(14,016)</u>	<u>(8,154)</u>
NET MOVEMENT IN FUNDS		<u>(14,016)</u>	<u>-</u>	<u>(14,016)</u>	<u>(8,154)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		197,145	567	197,712	205,866
TOTAL FUNDS CARRIED FORWARD	13	<u>183,129</u>	<u>567</u>	<u>183,696</u>	<u>197,712</u>

The notes on pages 8 to 11 form part of these financial statements.

Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	43,506	-	43,506
Charitable activities:				
Marriage and funeral income		5,348	-	5,348
Other trading activities	4	19,556	-	19,556
Investments	5	3,543	-	3,543
		<u>71,953</u>	<u>-</u>	<u>71,953</u>
EXPENDITURE ON:				
Raising funds	7	(7,688)	-	(7,688)
Charitable activities:	7			
Church and churchyard		(9,254)	(1,000)	(10,254)
Diocese		(40,753)	-	(40,753)
PCC expenses		(10,428)	-	(10,428)
Mission costs		(10,984)	-	(10,984)
		<u>(79,107)</u>	<u>(1,000)</u>	<u>(80,107)</u>
NET EXPENDITURE		<u>(7,154)</u>	<u>(1,000)</u>	<u>(8,154)</u>
NET MOVEMENT IN FUNDS		<u>(7,154)</u>	<u>(1,000)</u>	<u>(8,154)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		<u>204,299</u>	<u>1,567</u>	<u>205,866</u>
TOTAL FUNDS CARRIED FORWARD	13	<u><u>197,145</u></u>	<u><u>567</u></u>	<u><u>197,712</u></u>

The notes on pages 8 to 11 form part of these financial statements.

Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Statement of Financial Position
As At 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	9	2,431	-	2,431	3,215
		2,431	-	2,431	3,215
CURRENT ASSETS					
Debtors	10	2,648	-	2,648	4,991
Investments	11	33,272	-	33,272	34,657
Cash at bank and in hand		145,002	567	145,569	154,997
		180,922	567	181,489	194,645
Creditors: Amounts Falling Due Within One Year	12	(224)	-	(224)	(148)
NET CURRENT ASSETS (LIABILITIES)		180,698	567	181,265	194,497
TOTAL ASSETS LESS CURRENT LIABILITIES		183,129	567	183,696	197,712
NET ASSETS		183,129	567	183,696	197,712
FUNDS OF THE CHARITY					
Restricted Funds				567	567
Unrestricted Funds				183,129	197,145
TOTAL FUNDS	13			183,696	197,712

On behalf of the board

Rev Jean de Garis

Trustee
17/04/2026

The notes on pages 8 to 11 form part of these financial statements.

Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Parochial Church Council of the Ecclesiastical Parish of St Lawrence is an unincorporated charity registered with the Charity Commission, registered charity number 1144745. The principal address is Portway Fosse, The Portway, Stratford Sub Castle, Salisbury, SP1 3LD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.3. Resources Expended

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Fully depreciated
Computer Equipment	20% Straight line basis.

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Total
	funds	funds
	£	£
Donations and gifts	35,894	35,450
Gift aid	8,238	8,056
	<u>44,132</u>	<u>43,506</u>

Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Total funds
	£	£
Income from other trading activities	20,099	16,225
Magazine advertising	2,658	2,266
Magazine donations	1,807	1,065
	<u>24,564</u>	<u>19,556</u>

5. Investment Income

	2025	2024
	Unrestricted funds	Total funds
	£	£
Bank interest receivable	835	3,543
	<u>835</u>	<u>3,543</u>

6. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	784	784
	<u>784</u>	<u>784</u>

7. Analysis of Expenditure

	2025
	Activities undertaken directly
	£
Raising funds	14,334
Church and churchyard	7,573
Diocese	39,628
PCC expenses	10,913
Mission costs	13,998
	<u>86,446</u>

Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	2024
	Activities undertaken directly
	£
Raising funds	7,688
Church and churchyard	10,254
Diocese	40,753
PCC expenses	10,428
Mission costs	10,984
	<u>80,107</u>

8. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

9. Tangible Assets

	Land & Property		
	Freehold	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2025	33,227	4,784	38,011
As at 31 December 2025	<u>33,227</u>	<u>4,784</u>	<u>38,011</u>
Depreciation			
As at 1 January 2025	33,227	1,569	34,796
Provided during the period	-	784	784
As at 31 December 2025	<u>33,227</u>	<u>2,353</u>	<u>35,580</u>
Net Book Value			
As at 31 December 2025	<u>-</u>	<u>2,431</u>	<u>2,431</u>
As at 1 January 2025	<u>-</u>	<u>3,215</u>	<u>3,215</u>

10. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	<u>2,648</u>	<u>4,991</u>

11. Current Asset Investments

	2025	2024
	£	£
Listed investments	<u>33,272</u>	<u>34,657</u>

Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	224	146
Taxation and social security	-	2
	<u>224</u>	<u>148</u>

13. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	197,145	72,430	(86,446)	183,129
Restricted funds				
Restricted income fund	567	-	-	567
Total funds	<u>197,712</u>	<u>72,430</u>	<u>(86,446)</u>	<u>183,696</u>

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	204,299	71,953	(79,107)	197,145
Restricted funds				
Restricted income fund	1,567	-	(1,000)	567
Total funds	<u>205,866</u>	<u>71,953</u>	<u>(80,107)</u>	<u>197,712</u>

14. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£

15. Related Party Disclosures

Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	3,407	3,120
In church giving	4,227	4,553
Parish giving scheme	22,016	20,768
Planned giving	3,610	5,416
Appeals	2,634	1,593
Gift aid	8,238	8,056
	44,132	43,506
Charitable Activities:		
Marriage and funeral income		
Marriage and funeral fees	2,899	5,348
	2,899	5,348
Other trading activities		
Reading room booking fees	20,099	16,225
Magazine advertising	2,658	2,266
Magazine donations	1,807	1,065
	24,564	19,556
Investments		
Bank interest receivable	835	3,543
	835	3,543
	72,430	71,953
EXPENDITURE ON:		
Raising funds		
Reading room costs	(14,334)	(7,688)
	(14,334)	(7,688)
Charitable Activities:		
Church and churchyard		
Church and churchyard costs	(7,573)	(10,254)
	(7,573)	(10,254)
Diocese		
Diocese including parish share	(39,628)	(40,753)
	(39,628)	(40,753)
PCC expenses		
PCC expenses	(10,913)	(10,428)
	(10,913)	(10,428)

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Parochial Church Council of the Ecclesiastical Parish of St Lawrence
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 December 2025

Mission costs

Mission costs	(13,214)	(10,200)
Depreciation	(784)	(784)
	<u>(13,998)</u>	<u>(10,984)</u>
	<u>(86,446)</u>	<u>(80,107)</u>
NET EXPENDITURE	<u><u>(14,016)</u></u>	<u><u>(8,154)</u></u>