St Laurence Hawkhurst

Financial Statements of the Parochial Church Council for the year ended 31 December 2025

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 2025 until the accounts were approved are:

Incumbent	Rev R G Dreyer	Chairman to 16 December 2025
Churchwardens	Miss E C Roberts	Chairman from 17 December 2025
	Mrs E Hatcher	and secretary
Assistant Churchwardens		
	Mrs L Klein	
	Miss A Jones	
Representatives on the Deanery Synod		
	Mrs S Dreyer	to APCM 27 April 2025
	Mrs S Maskell	
	Mrs N Twym-Ampofo	
	Mrs N Crowe	from APCM 27 April 2025
Elected Members	Mr K Appiah-Peprah	
	Mrs G Brown	to APCM 27 April 2025
	Mrs J Cooper	
	Mr K Harries	
	Mrs A Henderson	to APCM 27 April 2025
	Mrs S Lindop	
	Mrs L Mansell	
	Miss A Parsons	Treasurer
	Mr S Ringer	
	Mrs F Robinson	
	Mr P Wylie	

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 seven 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 of Holy Communion are held at 8am and 10am, the latter also being available on YouTube 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.

Trustees' Report continued

Pastoral Care
Those who are unable through sickness or age to attend Church can attend via You Tube 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 £2,439 were made in the year.
The World Day of Prayer service was held at the Baptist Church and £145 was collected. We participated in the usual lent lunches in conjunction with the other Churches in Hawkhurst and £714 was raised. A coffee morning was held for Christian Aid on 13 May and £714.41 was raised.

Financial Review
We ended 2025 with a deficit of £15,623. Apart from the Parish Share, of which £79,766 was paid in the year out of a due amount of £97,422, our biggest expense of the year was the new sound system which cost £29,972. A donation of £10,000 was received towards this and the balance was funded from money held in various restricted funds. Other repairs met from the restricted funds costing £9,905 were for the replastering of the south wall in the church and the north wall and porch.
Our income from the Freewill Offering and collections is reducing, while that from interest and dividends has remained stable. The insurance claim received of £3,097 relates to the crash damage to the churchyard wall which was repaired in the following year. Income from fundraising increased and this will need to continue in 2026.

All four of the flats at All Saints Lodge were let for the majority of the year. The rents are kept under review. The insurance claim in respect of the drainage work carried out in December 2024 was received.

All the investments had decreased 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 2025

This report on the financial statements of the PCC for the year ended 31 December 2025 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.

Geoffrey King

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

Date 24/10/2026

Parochial Church Council of St Laurence Hawkhurst
Receipts and Payments Account
For the Year Ended 31 December 2025

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	Total 31.12.24
Receipts					
Voluntary receipts	84,991	81,616	3,375	-	91,850
Activities for generating funds	4,718	4,718			2,590
Receipts from Church Activities	7,303	7,303			3,650
Investment Income	59,970	506	11,528	47,936	51,053
	156,982	94,143	14,903	47,936	149,143
Payments					
Church Activities					
Diocesan parish share	79,766	79,766			87,399
Other payments	82,596	69,451	13,145	-	46,331
All Saints Lodge expenses	9,688	-		9,688	27,363
Fund raising costs	555	555		-	20
	172,605	149,772	13,145	9,688	161,113
Excess of receipts over payments	(15,623)	(55,629)	1,758	38,248	(11,970)
Transfers between funds	-	60,247	(23,999)	(36,248)	-
	(15,623)	4,618	(22,241)	2,000	(11,970)
Bank and deposit accounts 1 Jan 2025	41,625	3,613	37,512	500	53,595
Cash from sale of investments	-	-	-	-	-
Bank and deposit accounts 31 Dec 2025	26,002	8,231	15,271	2,500	41,625

Parochial Church Council of St Laurence Hawkhurst
Statement of Assets and Liabilities
at 31 December 2025

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	Total 31.12.24
Cash Funds					
Cash in hand	1	1			482
Bank Current account	6,565	6,565			10,132
Bank deposit account	3,613	1,665	1,948		1,645
CBF deposit accounts	15,823		13,323	2,500	29,366
	26,002	8,231	15,271	2,500	41,625
Other Monetary Assets	-	-	-		8,004
Investment Assets					
Investment Fund shares at Market value	427,129	7,890	361,621	57,618	431,827
Liabilities	2,288	2,288	-	-	4,811

Signed Chairman

Signed Treasurer

St Laurence Church, Hawkhurst.

Notes to the Financial Statements
For the Year ended 31 December 2025

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.

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 2025.

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 2025

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	31.12.24
2. Receipts					
Voluntary Receipts					
Freewill offering					
Gift Aid donations	58,003	58,003			56,038
Tax recoverable	2,022	2,022			7,647
Other	-				2,017
Collections in church	5,715	5,715			5,527
Fundraising collections	889	889			1,293
Candle donations	296	296			335
Other donations	16,066	12,691	3,375		3,933
Legacies	2,000	2,000	-		10,000
Grants	-	-	-		5,060
	84,991	81,616	3,375	-	91,850
Activities for generating funds					
Fundraising	4,718	4,718			2,590
	4,718	4,718	-	-	2,590
Income from Church Activities					
Fees paid to PCC	2,006	2,006			2,851
Social Committee	798	798			581
Hire of Church	365	365			-
Sundry items	1,037	1,037			218
Insurance Claim	3,097	3,097			
	-				
	7,303	7,303		-	3,650
Income from Investments					
Dividends and interest	13,702	506	11,528	1,668	13,973
Rent received	38,264	-	-	38,264	37,080
Insurance claim	8,004			8,004	-
	59,970	506	11,528	47,936	51,053

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	31.12.23
3.Payments					
Church Activities					
Giving	2,439	2,439			938
Vicar's expenses(Inc CME)	7,103	7,103			5,561
Assistant clergy	504	504			1,276
Wine and wafers	309	309			487
Candles	761	761			838
Choir & orchestra	656	656			711
Organ & piano repairs and tuning	292	292			398
Light & heat	8,754	8,754			10,774
Water	406	406			337
Insurance	8,959	8,959			8,655
Minor repairs and maintenance	13,937	4,032	9,905		4,989
Churchyard and pond	3,240		3,240		2,056
Children's church & other education	-	-			-
Office running costs	2,751	2,751			3,159
Costs of Social activities	-				95
Cleaning	1,544	1,544			1,449
Sundry expenses	555	555			268
Bank charges	414	414			363
	52,624	39,479	13,145	-	42,354
Major repairs					
Toilet Refurbishment	-	-	-		3,977
Sound System	29,972	29,972			-
	82,596	69,451	13,145	-	46,331

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	31.12.24
Fund raising costs					
Lottery licence	20	20			20
Other costs	535	535			-
	555	555		-	20
All Saints Lodge expenses					
Insurance	2,006			2,006	1,187
Rates & water	-			-	175
Electricity and gas	-			-	-
Gas check & EICR reports	192			192	1,081
Repairs	3,801			3,801	20,306
Letting fees	3,689			3,689	4,614
	-				-
	9,688	-		9,688	27,363

5. Investments

	Total	Unrestricted General Fund	Restricted Funds	Canon Jeffreys Trust	31.12.24
Investments					
Market Value 1 January 2025	444,916	8,219	376,680	60,017	397,556
Additions	-	-		-	
Disposals	-	-			-
Gain/Loss on disposal	-				-
Revaluations Gains	(17,787)	(329)	(15,059)	(2,399)	34,271
Market Value 31 December 2025	427,129	7,890	361,621	57,618	431,827

4. Restricted Funds	**Total**	**Tower & Repair Fund**	**Church Institute & Gills Green**	**Alfred Mills Bequest**	**Robinson Bequest**	**Toilet Refurb**	**Churchyard**	**31.12.24**
Income								
Donations	3,375						3,375	625
Grant Recevied	-							5,060
Dividends and Interest	11,528		1	11,527				11,744
Legacy received	-							10,000
	14,903	-	1	11,527	-	-	3,375	27,429
Payments								
Toilet Refurbishment	-							3,977
Tower maintenance & other repairs	9,905	9,905						2,417
Maintenance	3,240						3,240	148
	13,145	9,905	-	-	-	-	3,240	6,542
Excess of receipts over payments	1,758	(9,905)	1	11,527	-	-	135	20,887
Transfer to General Fund	(23,999)	(9,972)		(4,027)	(10,000)			(16,742)
Bank and deposit accounts 31 Janaury 2025	37,512	24,241	1,211	500	10,000	1,083	477	33,367
Bank and deposit accounts 31 December 2025	15,271	4,364	1,212	8,000	-	1,083	612	37,512
Liabilities	-							-