

THE PAROCHIAL CHURCH COUNCIL OF ST. LEONARD, HYTHE

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st December 2025

	Note	Unrestricted Funds	Restricted Funds	2025	2024
Income and Expenditure					
Incoming Resources					
Incoming resources from donors	2(a)	67,654	0	67,654	72,329
Other voluntary incoming resources	2(b)	51,089	2,651	53,740	66,357
Incoming resources from operating activities:-					
- to further the Council's objects	2(c)	25,790	0	25,790	26,224
- to generate funds	2(cii)	5,516	822	6,338	3,103
Trading receipts	2(d)	11,850	148	11,998	7,450
Income from Investments	2(e)	1,643	27	1,670	2,119
Other incoming resources	2(f)	543	0	543	0
Total incoming resources		164,085	3,648	167,733	177,582
Resources Expended					
Grants	3(a)	207	607	814	1,940
Support Costs	3(b)	340	0	340	150
Relating to the Work of the Church	3(c)	221,700	3,508	225,208	161,848
Church Management & Admin.	3(d)	10,334	0	10,334	2,532
Vergers House	3(e)	914	0	914	744
Other Resources Expended	3 (f)	983	0	983	684
Total resources used		234,478	4,115	238,593	167,898
Net (outgoing)/incoming resources for the year		-70,393	-467	-70,860	9,684
Other recognised gains and losses					
Gains/Losses(-) on investments		3,539	0	3,539	-1,406
Net Movement in Funds		-66,854	-467	-67,321	8,278
Balances Brought Forward at 1st January, 2025 (2024)		1,157,264	7,726	1,164,990	1,156,712
Balances Carried Forward at 31st December, 2025 (2024)		1,090,410	7,259	1,097,669	1,164,990

The notes on pages 8 to 13 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF ST. LEONARD, HYTHE

BALANCE SHEET
at 31st December, 2025

	Note	2025	2024
FIXED ASSETS			
Tangible Fixed Assets	5	859,613	855,835
Investments	6	<u>131,267</u>	<u>204,364</u>
		990,880	1,060,199
Current Assets			
Cash at Bank		84,520	114,403
Other Debtors - Income Tax recoverable		313	375
GASDS Recoverable		494	444
Investment Transfer		25,000	0
Royal British Legion		<u>491</u>	<u>0</u>
		110,818	115,222
Liabilities: Amounts falling due within one year			
Insurance Premium Instalments		4,019	3,001
Uncleared Cheques		0	7,370
Sundry creditors		<u>10</u>	<u>60</u>
		4,029	10,431
Net current (liabilities) / assets		<u>106,789.48</u>	<u>104,791</u>
NET ASSETS		<u>1,097,669</u>	<u>1,164,990</u>
Represented By			
Restricted	9,11	7,259	7,726
Unrestricted	10,12	1,090,410	1,157,264
		<u>1,097,669</u>	<u>1,164,990</u>

Approved by the Parochial Church Council on 22nd April 2026 and signed on its behalf by:

.....
Rev M Darkins (Vicar)

.....
Mr J C Wren (Churchwarden)

The notes on pages 8 to 13 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF ST. LEONARD, HYTHE

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31st December, 2025

NOTE 1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 1997 together with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention except for the valuation of freehold property and investment assets, which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, asset 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.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant or gift aid is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised as a result of specific fund raising events are accounted for gross.

Sales of books and guides are accounted for gross.

Other ordinary income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investment on 31st December.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan quota is accounted for when payable. Any quota unpaid at 31st December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Chamber Organ

The Chamber Organ is depreciated on a straight line basis over 10 years.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over 4 years.

Investments

Investments are valued at market value at 31st December.

Current assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short term deposits include cash held on deposit with CBF Church of England Funds or at the bank.

THE PAROCHIAL CHURCH COUNCIL OF ST. LEONARD, HYTHE

NOTES TO THE FINANCIAL ACCOUNTS
for the year ended 31st December, 2025 (continued)

NOTE 2. INCOME	Unrestricted Funds	Restricted Funds	2025	2024
<i>2(a) Incoming resources from donors</i>				
<i>Planned giving:</i>				
<i>Gift Aid declarations</i>	37,407		37,407	38,481
<i>Inc.Tax recovered on gift aid</i>	8,688		8,688	9,032
<i>Income tax to be reclaimed</i>	313		313	375
<i>Non Gift Aid giving</i>	4,303		4,303	6,229
<i>Collections (open plate) at all services</i>	6,962		6,962	8,625
<i>Gift Aid Small Donations Scheme</i>	1,669		1,669	1,910
<i>GASDS to be reclaimed</i>	494		494	444
<i>Sundry Donations</i>	7,818		7,818	7,233
	67,654	0	67,654	72,329
<i>2(b) Other voluntary incoming resources</i>				
<i>Donations, appeals</i>	3,614	2,651	6,265	4,636
<i>Legacies</i>	7,117		7,117	50,000
<i>Grants</i>	40,358		40,358	8,493
<i>Reclaimed VAT</i>	0		0	3,228
	51,089	2,651	53,740	66,357
<i>2(c)i Incoming resources from operating activities to further the Council's objects</i>				
<i>Magazines/Books Sales</i>	781		781	780
<i>Fees</i>	4,149		4,149	4,073
<i>Crypt</i>	20,860		20,860	21,371
	25,790	0	25,790	26,224
<i>2(cii) Incoming resources from operating activities to generate funds</i>				
<i>Fund-raising Events</i>	4,106	822	4,928	2,123
<i>Magazine advertising revenue</i>	1,370		1,370	930
<i>Printing revenue</i>	40		40	50
	5,516	822	6,338	3,103
<i>2(d) Trading receipts</i>				
<i>Vergers House - Rent</i>	7,200		7,200	7,200
<i>Church Hire</i>	1,050	148	1,198	250
<i>101 High Street Income</i>	3,600		3,600	0
	11,850	148	11,998	7,450
<i>2(e) Income from Investment</i>				
<i>Bank Interest</i>	1,643	27	1,670	2,119
	1,643	27	1,670	2,119
<i>2(f) Other ordinary incoming resources</i>				
<i>Misc Income</i>	543		543	0
	543	0	543	0
TOTAL INCOME	164,085	3,648	167,733	177,582

THE PAROCHIAL CHURCH COUNCIL OF ST. LEONARD, HYTHE

NOTES TO THE FINANCIAL ACCOUNTS
for the year ended 31st December, 2025 (continued)

NOTE 3. EXPENDITURE	Unrestricted Funds	Restricted Funds	2025	2024
3(a) Grants				
Fund Raising Expenses	28		28	545
Missionary & Charitable Giving:				
Overseas Mission	179	417	596	0
Home Missions & Other Church Societies	0	190	190	1,395
	<u>207</u>	<u>607</u>	<u>814</u>	<u>1,940</u>
3(b) Support Costs				
Conferences	340		340	150
	<u>340</u>	<u>0</u>	<u>340</u>	<u>150</u>
3(c) Relating to the Work of the Church				
Church Maintenance	33,971	294	34,265	28,420
Church Running Expenses	33,764		33,764	35,853
101 High Street Maintenance	3,574		3,574	1,885
101 High Street Running Costs	652		652	0
Clergy Expenses	2,428		2,428	1,647
Youth Worker Expenses	796		796	270
Music & Choir Costs	37	1,546	1,583	0
Flowers	60	400	460	0
Crypt	1,007		1,007	30
Depreciation	6,149	1,200	7,349	6,292
Diocesan Parish Share Current Year	92,857		92,857	88,439
Diocesan Parish Share Diocese Contribution	0		0	-20,000
Education/Spiritual Growth	40		40	464
Evangelism/Retreats	682		682	372
Young People's Ministry	6,147		6,147	2,516
Social Expenses	1,151		1,151	0
Fees expenses	0		0	0
Organ Maintenance	1,707	68	1,775	1,982
Piano Maintenance	600		600	0
Wages & Staff Costs (see note 4)	36,078		36,078	13,678
	<u>221,700</u>	<u>3,508</u>	<u>225,208</u>	<u>161,848</u>
3(d) Church Management & Administration				
Administration	3,853		3,853	1,618
Bank Charges	252		252	326
Card Charges	393		393	298
Professional Fees	5,589		5,589	0
Affiliation Fees	247		247	290
	<u>10,334</u>	<u>0</u>	<u>10,334</u>	<u>2,532</u>
3(e) Vergers House				
Repairs & Maintenance	914		914	744
	<u>914</u>	<u>0</u>	<u>914</u>	<u>744</u>
3 (f) Other Resources Expended				
Misc Expenditure	983		983	684
	<u>983</u>	<u>0</u>	<u>983</u>	<u>684</u>
TOTAL EXPENDITURE	234,478	4,115	238,593	167,898

THE PAROCHIAL CHURCH COUNCIL OF ST. LEONARD, HYTHE

NOTES TO THE FINANCIAL ACCOUNTS
for the year ended 31st December, 2025 (continued)

NOTE 4. STAFF COSTS

	2025	2024
Directors of Music & Choirs	11,725	7,043
Band Worship Leader	0	643
Youth Pastoral Assistant	24,353	5,992
	<u>36,078</u>	<u>13,678</u>

During 2025 the roles of Director of Music and Band Worship Leader were combined.

NOTE 5. FIXED ASSETS FOR USE BY THE P.C.C. (Unrestricted)

	Freehold Land & Buildings	Furniture & Equipment	Total
At 1 January 2025	835,000	20,835	855,835
Revaluation/purchase	0	0	0
Additions	0	11,127	11,127
Depreciation for Year	0	-7,349	-7,349
At 31 Dec. 2025	<u>835,000</u>	<u>24,613</u>	<u>859,613</u>

NOTES:

The freehold land and buildings comprise:

Vergers house located at Church Road, Hythe - value £500,000
Valued August 2020

101 High Street, Hythe, purchased 1 October 2021 at £335,000

New Furniture and Equipment purchased during the year:

Servery & Equipment = £9,572

Defibrillator - £1,555

Furniture & Equipment comprises:

Chamber Organ - £4,800

101 High Street Furniture & Fixings - £5,519

Adjustable Organ Bench - £2,416

Worship Band Equipment - £751

Servery & Equipment - £9,572

Defibrillator - £1,555

NOTE 6. INVESTMENTS

	Unrestricted Funds	Restricted Fund	2025	2024
CBF Investment Fund Units - CCLA	131,267	0	131,267	10,345
Rowan Dartington	0	0	0	194,019
	<u>131,267</u>	<u>0</u>	<u>131,267</u>	<u>204,364</u>

THE PAROCHIAL CHURCH COUNCIL OF ST. LEONARD, HYTHE

NOTES TO THE FINANCIAL ACCOUNTS
for the year ended 31st December, 2025 (continued)

NOTE 7. FUND DETAILS

The restricted fund comprises:

The Charity Account relates to funds raised for and grants made to support mission work and charities.

Holy Cross Church which relates to funds donated and used for the upkeep and maintenance of that church.

The Churchyard Improvements Fund relates to funds donated and used for the upkeep and maintenance of the churchyard and boundary walls, railings and gates at St Leonards Church.

The Choir Fund relates to funds donated and used for music and related expenditure by the Director of Music.

the Flower Fund relates to funds raised and used for the provision of flowers in church.

The designated fund comprises:

The Vergers House fund which relates to income from renting the property and which is designated for the repair and upkeep of that property but can also be used for general purposes.

A Fabric Fund which the PCC has set aside designated for the upkeep and maintenance of St Leonards Church.

A Youth Ministry Fund which the PCC has set aside to further young people's work in the parish

A Mission Fund which the PCC has set aside to further the general mission of the parish.

THE PAROCHIAL CHURCH COUNCIL OF ST. LEONARD, HYTHE

NOTES TO THE FINANCIAL ACCOUNTS
for the year ended 31st December, 2025 (continued)

NOTE 9. ANALYSIS OF MOVEMENTS IN RESTRICTED FIXED ASSETS

	Balance at 1 Jan 2025	Movement in resources		Balance at 31 Dec 2025
		Incoming	Outgoing	
Chamber Organ	6,000	0	-1,200	4,800
	6,000	0	-1,200	4,800

NOTE 10. ANALYSIS OF MOVEMENTS IN UNRESTRICTED FIXED ASSETS

	Balance at 1 Jan 2025	Movement in resources		Balance at 31 Dec 2025
		Incoming	Outgoing	
Vergers House	500,000	0	0	500,000
101 High Street	335,000	0	0	335,000
Furniture & Fixings 101 High Street	10,611	0	-5,092	5,519
Moveable Organ Stool	3,222	0	-806	2,416
Equipment for Worship Band	1,002	0	-251	751
Servery & Equipment	0	9,572	0	9,572
Defibrillator	0	1,555	0	1,555
	849,835	11,127	-6,149	854,813

NOTE 11. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS

	Balance at 1 Jan 2025	Movement in resources		Balance at 31 Dec 2025
		Incoming	Outgoing	
Holy Cross	49	148	-197	0
Churchyard Improvements Fund	983	14	-97	900
Organ Fund	68	0	-68	0
Choir Fund	0	2,129	-1,546	583
Flower Fund	0	400	-400	0
Missions & Charities	624	957	-607	974
	1,724	3,648	-2,915	2,457

NOTE 12. ANALYSIS OF MOVEMENTS IN UNRESTRICTED FUNDS

	Balance at 1 Jan 2025	Movement in resources		Balance at 31 Dec 2025
		Incoming	Outgoing	
Vergers House Designated Fund	1,517	7,233	-8,165	585
Fabric Designated Fund	473	2	-475	0
Youth Ministry Designated Fund	9,390	2,115	-7,328	4,177
Mission Designated Fund	12,928	14,683	-27,607	4
Other unrestricted funds	283,121	132,464	-184,754	230,831
	307,429	156,497	-228,329	235,597

NOTE 13. ANALYSIS OF NET ASSETS

	Unrestricted	Restricted	Total
Fixed assets	854,813	4,800	859,613
Investments	131,267		131,267
Current assets	108,361	2,457	110,818
Current liabilities	-4,029		-4,029
Rounding Differences	-2	2	0
	1,090,410	7,259	1,097,669