



# Annual Report and Financial Statements **2021**



**Yours** for good.





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# Keeping churches open and in use

**2021 was a year in which we significantly expanded the scale of our work supporting the UK's amazing churches.**



© Mike Swift

**Luke March DL, Chairman**

**We are proud of the key role we play in securing and distributing funding to keep churches open and in use. We are also at the forefront of innovative thinking in the church and heritage sectors.**

## Jewels in the heritage crown

At a time when the risk of closure of church buildings is increasing, following the financial challenges of Covid-19, the importance of our work cannot be underestimated.

We know that more ways must be found to fund church buildings. Our latest research shows that they provide over £55 billion of social and economic value to the UK each year. The return on investment in keeping places of worship open and in use is huge.

Government support for church buildings in England was generously provided in 2021 through the Heritage Stimulus Fund and this is to be applauded. Thanks to our expertise in helping churches, we were able to secure £3.5 million from the Fund. We are putting this to excellent use to support urgent repair work at 32 Grade I and Grade II\* Listed church buildings.

The UK's churches, chapels and meeting houses have the support of the vast majority of people, regardless of whether or not they use them for worship. This was manifested in the public support we had for our 'The Future of the UK's Church Buildings' campaign. Our thanks go to our Vice President Sir Michael Palin for his backing of the campaign.

## Keeping churches open

In 2021 we restructured our organisation and created a new Engagement Team who have created our striking new website that includes our highly popular Explore Churches digital church tourism offering.

Our Church Support Team continued its crucial work of helping to keep churches in good repair and open for use. It has unrivalled expertise in the church and heritage sector and delivered £5.2 million of grants in 2021, a record amount for us thanks to the special funding received from the Heritage Stimulus Fund.

The majority of our funding is distributed in England because of its very large number of listed church buildings. However, 2021 saw us increase our grant funding and our work in Northern Ireland, Wales and Scotland.

## Vital work

It has been an immense privilege to hold the post of Chairman since 2012 and I am very proud of the huge amount that continues to be achieved by everyone connected with the National Churches Trust. I have been thrilled to see how recognition for the vital work undertaken by this charity has grown over the past ten years.

I applaud in particular the contribution of church communities, especially all their volunteers during the pandemic.

The success of the National Churches Trust is down to team effort, from the contribution given by my fellow trustees to the considerable dedication of the small executive team, ably led by Claire Walker. The relationships which we have developed with our various partners including charitable foundations, generous individual donors and statutory institutions are also vitally important.

In 2021 I am delighted that the trustees appointed Sir Philip Rutnam as Chairman designate in advance of the completion of my term of office. He will take up the role in September 2022. We welcome him, and know that he will ensure that the National Churches Trust continues as the leading charity supporting church buildings throughout the UK, helping to make sure they are well maintained, open to all, valued and used.

Luke March DL, Chairman



# Our impact around the UK

Working together with churches across all four nations, we help to maintain these wonderful historic buildings and keep them thriving today, and tomorrow.



© Crown copyright 2020

## Wales

**In 2021 we celebrated the completion of our major tourism project, Experiencing Sacred Wales, funded by the Welsh Government through VisitWales.**

We worked with the Wales Coast Path on Sacred Heritage Spaces, a unique series of walking itineraries to showcase some of the finest sacred spaces and hidden spiritual gems of Wales.

Featuring the unmistakable coastlines of Pembrokeshire, Ceredigion and the Llŷn Peninsula, the brand-new collection of itineraries makes it easy for people to discover nine historical treasures along the Wales Coast Path.

We also kept up our support for churches with 14 grants totalling £92,515.

➤ [nationalchurchestrust.org/  
explore/wales](https://nationalchurchestrust.org/explore/wales)

## Northern Ireland

**2021 was a very busy year for our work in Northern Ireland. Our Treasure Ireland grants programme supported 14 places of worship with a total of £76,000. Our Northern Ireland grants committee continued to ensure support across denominations and across the region.**

We hosted a number of exciting workshops showcasing and promoting Northern Ireland's diverse faith heritage. Our European Heritage Open Day Event by Dr David Caron, shining a light on Northern Ireland's stained-glass heritage, was a particular success. Other highlights included our Maintenance Week event in collaboration with SPAB Ireland.

Work continued on our faith heritage trails, with talented landscape photographer Laura McIlveen appointed to capture Northern Ireland's treasure trove of faith buildings. The land of saints and scholars has a rich faith heritage to be proud of and it is a wonderful adventure discovering them.

We were delighted to receive a £200,000 funding boost for our work in 2021 from the Department for Communities Historic Environment Division. Huge thanks to them and to our other funders including the National Lottery Heritage Fund and The Pilgrim Trust.

➤ [nationalchurchestrust.org/  
treasureireland](https://nationalchurchestrust.org/treasureireland)



© National Churches Trust

Christchurch, Derry-Londonderry





Rosemary Potter and George Proudfoot from the Kirkcaldy Old Kirk Trust

## Scotland

**In 2021 we awarded 18 grants with a total value of £148,000. Since 2018 we have helped 45 churches in Scotland with funding of £420,000.**

The largest denomination in Scotland is the Church of Scotland which is looking to reduce the number of their churches significantly. New ways of managing churches will be needed in the future.

So in 2021 we supported a community trust, who have taken over the running of Kirkcaldy Old Kirk, with funding for repairs. The church remains a place of worship and is also now a community centre.

We became a member of the Scotland Places of Worship Forum and will work with other partner members on creating a sustainable future for Scotland's beautiful and historic churches and chapels.

[nationalchurchestrust.org/  
Scotland-2021](https://nationalchurchestrust.org/Scotland-2021)

## England

**With such a large number of churches, chapels and meeting houses, the majority of our funding is distributed to places of worship in England. The Church of England alone is responsible for more than 16,000 churches, of which some 12,000 are listed.**

We aim to distribute our grants so as to help churches in all parts of the country. For a number of years we have received few funding applications from churches in the North East of England, so this is one of our priority areas.

St Chad's, in Bensham, Gateshead, was one of six churches in the North East which we supported in 2021. This hidden treasure was built as a cathedral for working people. Amongst its highlights are wood carvings and stained glass windows by important designers in the Arts and Crafts movement.

We awarded the church a grant of £256,000 to pay for major repairs to the roof of the Grade II\* Listed building, thanks to £3.5 million of funding we received from the Heritage Stimulus Fund in 2021.

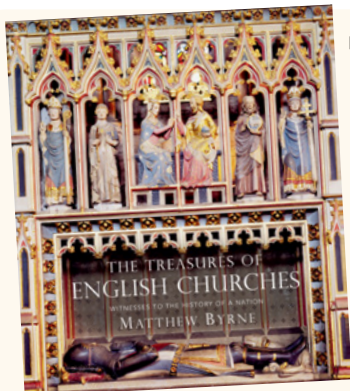
Another way we help keep churches open in England is through our promotion of Ride+Stride for Churches. The sponsored event takes place every year on the second Saturday in September.

Supported by the National Churches Trust and run by county churches trusts nationwide, in 2021 Ride+Stride raised over £1.2 million for the restoration and preservation of historic churches, chapels and meeting houses.

[nationalchurchestrust.org/  
ridestride](https://nationalchurchestrust.org/ridestride)

Stained glass in St Chad's Church





**Churches are the jewels in the heritage crown. As well as visiting them, many of you also love reading about them.**

In May 2021 we launched 'The Treasures of English Churches: Witnesses to the History of a Nation', a beautiful new book by leading photographer Matthew Byrne. It celebrates some of the greatest art, architecture and furnishings to be found in England's churches.

# Treasures of English Churches

The luxuriously illustrated book reveals the stunning treasures of England's churches and showcases hundreds of Matthew's gorgeous colour photographs, bringing history alive.

The book had extensive press coverage and many positive reviews. So far, over 4,400 copies have been sold or made available to our Friends. On Amazon it became a best-seller in their heritage category.

We are very grateful for the generous sponsorship of CCLA Investment Management.

Matthew Byrne, who was elected a Fellow of the Royal Photographic Society in 1988 for his work in architectural photography said:

*"I want people to discover for themselves England's wonderful churches. Getting more people to visit churches is one way in which these magnificent buildings can be safeguarded for the future."*

The fully illustrated hardback book is available from major bookshops and online retailers including Waterstones, Blackwells and Amazon.

**4,444**  
**copies sold or**  
**provided to Friends**



## Maintenance matters

**Regular maintenance is vital for keeping churches windproof and watertight.**

It preserves heritage and saves money as it can prevent the need for repairs. Maintenance also contributes to environmental sustainability as by keeping valuable buildings in good condition energy and materials are saved.

We fund a range of maintenance work at churches through our grant programme with the support of The Pilgrim Trust and in Northern Ireland through our Treasure Ireland project.

In 2021 we awarded 84 grants for maintenance throughout the UK with total funding of £279,000.

One way that we promote maintenance is through The Nayler Awards for Excellence in Church Maintenance. We run the Awards together with our partner The Pilgrim Trust.



*The maintenance team at St Matthew's Church, Surbiton*

In 2021 St Matthew's Church, Surbiton won the Award, and a cash prize of £7,500.

Judges praised the team who look after the Grade II\* Listed building for having in place a robust maintenance plan.

**£279,000**  
**awarded to support**  
**maintenance**



They also highlighted the involvement of volunteers in the church's regular 'Maintenance Mornings'. These include bacon butties to encourage involvement by the congregation in keeping the church windproof and watertight.

In 2022 The Nayler Awards will form part of our National Church Awards.



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[nationalchurchtrust.org/foundation-grants](https://nationalchurchtrust.org/foundation-grants)





*Sir Michael Palin, Dame Penelope Wilton and Huw Edwards at our 2021 Christmas Carol Concert*

# Thanking our Friends and supporters

## Our Friends help us in many ways and allow us to keep churches open.

We are delighted that 1,173 new Friends joined us in 2021. By the end of the year we had 4,954 Friends with whom we celebrate the architectural and human riches of churches.

2021 also saw an increase in membership of our Cornerstone Club by 22 to 64, and the number of Life Friends from 236 to 287.

The most popular event for Friends is our annual Christmas Carol Concert. In 2021 this was livestreamed from St James's Church, Piccadilly. Hosted by our Vice President Huw Edwards, with readings from Sir Michael Palin and Dame Penelope Wilton, our professional singers and musicians were led by John March. The event raised an impressive £7,000, money which will help us support more churches.

Now in its fifth year, our Friends' Vote continues to be a wonderful way in which our supporters can help us carry out our work. St Michael, Llanfihangel y Creuddyn, Cardiganshire, a highly significant historic building in Wales built in the thirteenth century, won the 2021 Friends' Vote. It received a £10,000 grant, helping to pay for urgent tower and roof repairs.

## Supporting our work

Since 1954, over 765 supporters have left a bequest to the National Churches Trust and to the Historic Churches Preservation Trust, our predecessor charity.

In 2021 we received 15 bequests totalling £613,139. We are very grateful to our Friends and supporters who have helped our work in this way.

We are also incredibly grateful to the many Trusts and Foundations that supported our work in 2021.

These include The Pilgrim Trust which has been a partner for many years. An increase in their funding for our work in 2021 was a real endorsement and enabled us to help more churches in Northern Ireland and Scotland.

The Dulverton Trust also offered exceptional support in 2021 as part of a three-year funding agreement. This enables us to plan our work with greater certainty.

As part of our partnership with The Wolfson Foundation we continued to award Wolfson Fabric Repair Grants to support listed churches in the UK by keeping them in good repair.

Our corporate supporters are key partners in our success story. These include CCLA Investment Management whose generosity enabled us to publish our new book 'The Treasures of English Churches' and who, together with Distributed Sound and Video Ltd, made our Christmas Carol Concert possible.

**4,954**  
**Friends supporting our work**



Our Gift Membership is perfect for birthdays, Mother's and Father's days and of course retirement when there is more time to get out and about and explore.



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➤ [nationalchurchestrust.org/support/gift-membership](https://nationalchurchestrust.org/support/gift-membership)



# Our grants help keep churches thriving

© Sarah Crossland



*Fixing the roof of Kendal Friends Meeting House*

**Our grants are key to securing the future of the UK's churches, chapels and meeting houses. This was especially the case in 2021 as many other grant providers focused on Covid-19 related projects. As a result, churches found it hard to fund building and repair projects and turned to us for help.**

In 2021 we provided £5.2 million to help support the long term future of over 300 church buildings in England, Wales, Scotland and Northern Ireland.

Our grants help churches in many ways, but most importantly they help ensure they remain watertight and windproof, with much of our funding used to repair roofs. This is important as it safeguards precious heritage outside and inside the church. Our grants also help keep towers and spires safe and structurally sound, sometimes having the wonderful result of making it possible for long silenced bells to ring out again.

## Long term future

Our grants also support providing new facilities, such as loos and kitchens. This allows more churches to be used to host vital community services such as foodbanks, parent and toddler groups and youth clubs and as venues for music and other events. This helps ensure their long term future and increases their benefit to local people.

In 2021 funding for our grants included £3.5 million for urgent repair works provided to us by Historic England as part of the Government's Heritage Stimulus Fund. This one-off funding was given to help 32 Grade I and Grade II\* Listed Places of Worship in England we identified as being in need of urgent help, including Quaker Meeting Houses, URC and Church of England buildings. Thanks to this, we will be helping remove nine more historic churches from the Heritage at Risk Register.

Throughout 2021 Covid-19 continued to bring major challenges. The pandemic had a huge impact on the finances of churches with some reporting reductions of up to 80% in their income. This made it very hard for them even to fund simple maintenance. Here our Foundation Grants, supported by The Pilgrim Trust, provided much needed help.

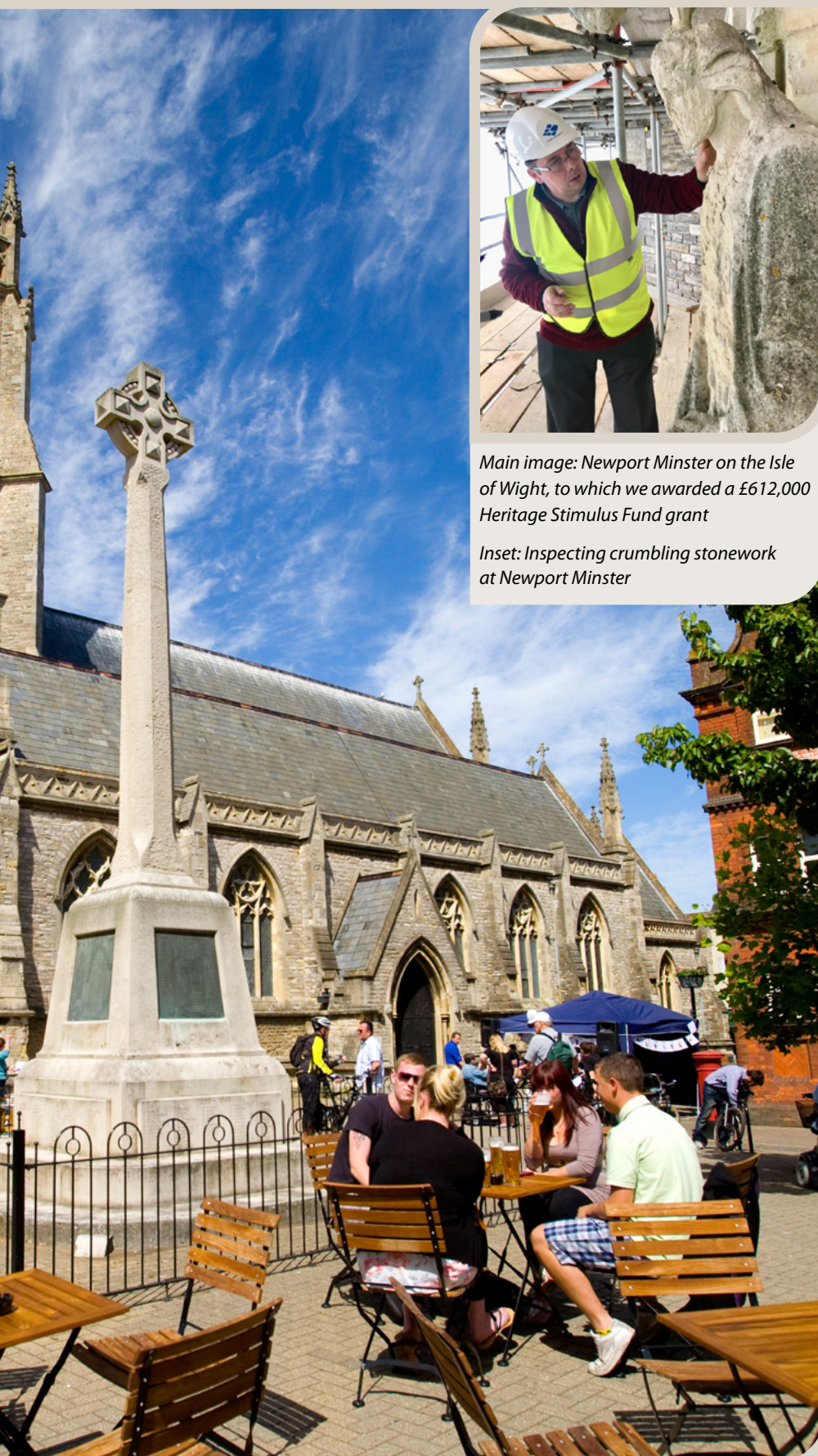
Covid-19 also meant that many churches were unable to open as usual, creating unexpected problems. One of the challenges we were able to help with was at Grade II\* Listed St Nicholas Church in Plumstead, London where the tower became infested with more than 70 pigeons during the lockdown. The toxic waste and dead pigeons meant that the tower and the church hall were unusable when the church re-opened. We stepped in with a £4,434 Foundation Grant to decontaminate the tower and fit window guards to prevent further access.



© Patrick Eden / Alamy Stock Photo



# today, and tomorrow



*Main image: Newport Minster on the Isle of Wight, to which we awarded a £612,000 Heritage Stimulus Fund grant*

*Inset: Inspecting crumbling stonework at Newport Minster*

## 2021 highlights

In 2021 demand for our grants remained extremely high. We were able to help around 40% of the churches that asked for our help with grants, making 304 grants to churches, chapels and meeting houses throughout the UK, 45 more than in 2020.

**56** grants totalling **£760,000** awarded through our flagship Cornerstone Grants programme for repairs and community facilities.

**96** grants totalling **£2,262,615** awarded to churches located within the most deprived areas of the UK (43% of the total value of grants awarded).

**58** grants totalling **£853,217** awarded to non-Anglican places of worship.

**37** grants totalling **£517,739** awarded to churches located in our priority areas of Wales, Scotland, Northern Ireland and the North East of England.

**65** grants totalling **£400,000** awarded as part of our partnership with The Wolfson Foundation for repair projects.

**17** churches helped by our grants were removed from Historic England's Heritage At Risk Register.

**£5.2 million**  
of grants awarded  
funding 304 projects



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[nationalchurchestrust.org/grants](https://nationalchurchestrust.org/grants)



# It's good to be social

**140%**

**increase in  
Instagram followers**



**Our social media presence helps show people that churches are impressive, exciting and surprising places.**

Our Facebook posts are very popular and in 2021 were seen by over one million people. Content is rich and varied: #churchoftheweek posts encourage people to visit fantastic churches across the UK; #churchspotter Tuesday challenge always gets a great response and regular spotlights on churches show how our support helps local communities and safeguards heritage.

In 2021 we made Instagram a real priority. That has had amazing results with an increase of 140% in followers to over 6,700 people. We love sharing beautiful photos that show the wonder of the nation's churches and chapels. Together with riveting commentary,



we take people on a journey of discovery to encourage them to visit churches.

Making more of social media and increasing digital marketing is reaping many benefits. We are seeing a significant increase in Friends joining

us from social media, including from outside the UK.

But most importantly we are spreading the word that the UK's wonderful collection of historic churches is available for all to visit, explore, celebrate and support.

# Our training expertise supports churches

**Sharing our expertise with churches through training courses is one of our key priorities as it makes it easier for people to look after buildings and also to promote heritage in new ways.**

In 2021 we expanded our online training offer which stayed much in demand, even after the pandemic regulations began to be relaxed and we trained over 1,250 people from churches across the UK.

During 2021 our church tourism specialists presented a 90 minute online session every two weeks throughout the spring and summer. This provided practical advice on how churches can provide a better welcome for visitors. Some of this training was presented with partners including Ecclesiastical Insurance and the Caring for God's Acre charity.

For churches receiving funding from us, our 'Welcome' sessions provided invaluable help on the many ways



we can provide further support and specialist advice.

As part of our Treasure Ireland project in Northern Ireland, we delivered training workshops covering advice including securing grants for church projects and a popular session on how to engage with your community

through social media publicity. A total of 288 delegates attended our online training in Northern Ireland.

**1,250**

**people trained**



Our Church Support and Engagement teams are highly experienced and have much specialist knowledge. We will expand our online training in the coming years so that it is available to more churches. Training held online means that attendees can take part from home or work, and even listen in whilst doing other things, if necessary. In 2021 one attendee made a cake each session as she said it helped her concentrate. We love that!



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[nationalchurchestrust.org/  
get-support/training](https://nationalchurchestrust.org/get-support/training)



# Making it easy to Explore Churches

**If you want to find a hotel to stay in, or book a flight, you may well go online. But if you want to visit a historic church as part of a holiday or a day out, it has been hard to find an easy to use digital resource.**

That's why in 2021 we continued to develop our Explore Churches website to make it the 'go to' online guide to the UK's churches. In 2022 it became part of our main National Churches Trust website.

We aim to inspire you with engaging stories, themes and trails. You can also enjoy pilgrimages, bookable experiences and tours to inspire and exhilarate, and an ever growing number of visitor guides and themed selections of churches.

You can use Explore Churches to find and explore over 4,000 churches and chapels. There are also curated lists featuring some of the must see churches in England, Wales, Scotland and Northern Ireland.

**Over 4,000 churches to explore**



Walking is so important for our wellbeing and health. So in autumn 2021 we launched our Explore Churches Winter Walks selection to make it easy to discover the beautiful churches in National Parks. Over 200 churches were part of our online visitor guide which was featured as a must see in the Daily Mail's travel section.

You can use the Explore Churches section of our website to find hundreds of interesting days out visiting some of the best church heritage in the UK.

Whatever your passion, we can help you feed it.



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[nationalchurchestrust.org/explore](https://nationalchurchestrust.org/explore)



St Tydecho, Mallwyd, Powys

## Spotters guide

**Our Explore Churches pages highlight features to look for when visiting.**



Lychgate at All Saints Church, Harthill, Cheshire

Lych gates are often one of the most intriguing things to look for in a churchyard. Lych is derived from the Old English 'lich', meaning corpse. They were meeting places and shelters for the party bringing a corpse for burial, and for the priest to receive the corpse.

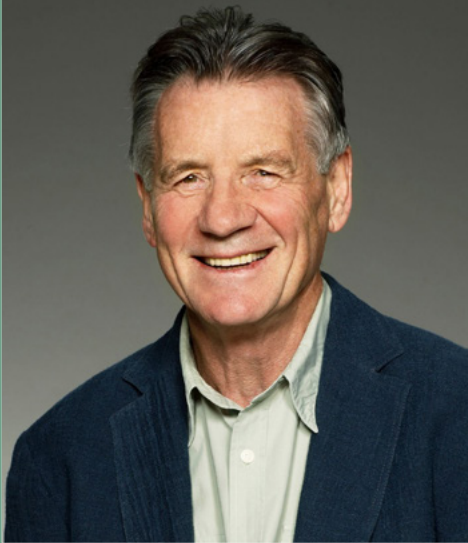
Roof bosses are some of the most beautiful features inside churches.



Green man roof boss, All Saints Church, Evesham, Worcestershire

Many are elaborately carved, and popular subjects include grotesque and human faces, green men, symbols of Christ's passion, heraldic shields, foliage and animals.

# The Future of the UK's Church Buildings



Sir Michael Palin

*"The UK has over 39,000 church buildings. The restrictions of Covid-19, resulting in reduced funding and fewer worshippers, has clouded the future for many of them. Yet churches remain a vital and much-loved part of the UK's history and heritage and we can't let them fall into neglect and disuse."*



**The future of the UK's churches is in our hands. We want to make sure they are valued and saved, before it's too late. That's why in November 2021 we launched 'The Future of the UK's Church Buildings', a national debate to help safeguard the future of local churches.**

We highlighted the many community, economic, heritage and spiritual benefits of churches.

**£55 billion**  
**the annual economic and social value of churches**



Backed by Sir Michael Palin, our Vice President, the campaign grabbed the headlines around the UK and also in the USA, Australia and Europe. A highlight was our church buildings manifesto in which leading public figures made the case for their future.

In England, 350 Church of England churches are reported to be at risk of being closed or demolished within the next five years. In Scotland, at least 275 churches have closed since January 2000, a decline of 15.6% in 21 years.

A shortage of funding is a key factor leading to closure. The Church of England will have to find £1 billion to fund repairs to its 16,000 parish churches in the next five years.

New figures we published in 2021, in an update to our pioneering 'The House of

Good' report, show that the repair bill is vastly outweighed by the economic and social benefit of church buildings, which is worth over £55 billion.

The incredible, life-changing impact that the UK's churches have on society is why we continue to invest in churches through our grant programmes. We are UK wide, support church buildings open for worship and can help churches of all denominations, both those that are listed and unlisted.

[nationalchurchestrust.org/futureofchurches](https://nationalchurchestrust.org/futureofchurches)

## Help support the UK's churches

Right now, many church buildings are at risk. That's because there is not enough money available to fund urgent repairs.

**You can support the UK's churches by making a donation.**



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[nationalchurchestrust.org/donate](https://nationalchurchestrust.org/donate)



© Diocese of Westminster





*Open for visitors – St Mathew's Church, Ealing, London*

# Annual Report and Financial Statements **2021**

# Financial Review

## **The financial statements for 2021 are set out on pages 22 to 42.**

Total income increased by £4,478,833 in 2021 to £6,446,071, £3,525,000 of this increase being grants received from Historic England from the Heritage Stimulus Fund, part of the Government's Culture Recovery Fund. This income funded £3,493,655 of grants awarded by the National Churches Trust (NCT) in 2021, the balance being carried forward as a restricted fund in 2022. Such income is not expected to be repeated. The Trust also received £273,000 in additional grant funding from the Northern Ireland Department for Communities for its work in this region. General fundraising from trusts and foundations, corporate supporters and Friends also increased in 2021.

Legacy income can fluctuate considerably from year to year. In 2021 the number of legacy notifications increased to 15 bequests from legators who generously left us a total of £613,139 in their wills, representing an increase of £453,710 compared with 2020.

The charity was able to increase the total value of its grants threefold from £1,680,419 in 2020 to £5,195,400 in 2021. This significant increase was made possible through the distribution of the Heritage Stimulus Fund grants and the additional funds received to support churches in Northern Ireland.

Other non-grant expenditure increased by £84,489 owing to the additional staff needed to administer the increase in grants and the work on the charity's new website which went live in March 2022.

Despite the continuing pandemic, our investment performance was strong in 2021, resulting in unrealised gains of £818,359, which increased the net surplus of £51,353 to £869,712. This comprised a decrease in unrestricted funds of £76,525 and increases in restricted and endowment funds of £666,856 and £279,381 respectively. The total funds of the Group as at 31 December 2021 were £6,822,201 (£2,594,773 unrestricted, £1,452,514 restricted and £2,774,914 endowment funds).

## **Investments**

The Group's investments generate income and growth to help sustain our Trust's grants programmes and other work. The trustees consider it appropriate to invest prudently and they continue to hold investments in the CBF Church of England Funds managed by CCLA. The Group's investment portfolio increased in value by £818,359 of unrealised gains in 2021. As at the end of May 2022, however, investment values had decreased by £566,218 from the position at 31 December 2021.

## **Endowment funds**

The trustees of The National Churches Trust under the powers granted under section 104A(2) of the Charities Act 2011 passed a resolution in 2017 to allow it to use a total return approach to the assets of the permanent endowment R de Pass legacy fund. In 2018 a further resolution was passed in order to allow it to manage the endowment funds of The Luke Trust in the same way. The R de Pass legacy endowment fund used the date of 9 May 2017 to establish the value of the unapplied total return within the endowment (the date on which the original investment was purchased). The date applied to the calculation of The Luke Trust unapplied fund was 5 April 1990 (which represents the date The National Churches Trust became its sole trustees).

The total return approach allows The National Churches Trust to utilise some of the capital growth of the funds for current grant making, instead of only being able to use the investment income received. This approach enables the charity to have an investment strategy aimed at maximising total return without the need to ensure a significant part of the return is in the form of income rather than capital growth.

The trustees have a duty to maintain a balanced approach in regard to supporting both current and future beneficiaries and will only use the power to spend the capital growth to the extent that the ability to support future beneficiaries will not be prejudiced.

It is the Trust's policy that the unapplied total return remains positive overall, therefore the trustees will make a judgement on an annual basis as to the level of income to be transferred to the income fund. The Trust will also maintain the level of the endowment funds by allocating on an annual basis an element of the unapplied total return back to the endowment fund.

An amount of £202,000 was transferred to the income fund in the year (£110,000 in respect to the R de Pass legacy and £92,000 in respect to The Luke Trust). More details of this transfer can be found in note 20 of the financial statements.



## Reserves

During the year the trustees carried out a review of the NCT's reserves policy. After a careful review the trustees approved a revised policy which continues to acknowledge that the restricted reserves, available largely only for grants to maintain and enhance churches, should generally be spent as soon as practicable, subject to receipt of suitable applications of sufficient quality from churches.

The policy recognises that an element of unrestricted reserves is necessary in order to provide the flexibility to maintain activities in the event of fluctuations in income, as well as allowing the charity to top up worthwhile projects which are only partially funded by specific donations.

The Trust's new policy is set out below.

The restricted reserve originating from the Historic Churches Preservation Trust (HCPT) is available to support much of the Trust's work, including its grants to churches. For the purpose of this reserves policy, it is therefore considered together with the Trust's unrestricted funds.

The trustees regard it as appropriate to maintain the combined unrestricted and HCPT reserves at an amount within a range of 75% to 125% of the Trust's previous year's non grant expenditure plus £1 million in order to maintain a grants programme and other activity for a period even if there should be a temporary dip in income.

At the end of 2021 these reserves stood at £3.2 million. Based on the above policy the accepted range for these reserves is approximately £1.7 million to £2.8 million. The Trustees have set a deficit budget for 2022 and are also mindful of the decline in investment values in 2022 to date.

The amount of funds held as permanent endowments was £2,774,914 at 31 December 2021.

## NCT Heritage Services

NCT Heritage Services Limited was established as a wholly-owned subsidiary of The National Churches Trust charity in 2018, providing services to support the maintenance and upkeep of buildings, and tourism and visitor services. The activities of NCT Heritage Services were transferred back to the charity at the end of March 2021. MaintenanceBooker's procurement partner will take over ownership of MaintenanceBooker in 2022.

## Executive remuneration

The key management personnel of the Trust in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive Officer, the Director of Finance and Governance, the Director of Engagement and the Director of Church and Community Support.

All trustees give their time freely and no trustees received remuneration during the year. Details of trustees' expenses are disclosed in note 9 to the financial statements. The pay of staff is reviewed annually, with increases determined taking account of performance, changes in responsibility and inflation.

## Risk management

In addition to those challenges presented by Covid-19 and discussed elsewhere in this report, the trustees have assessed the major risks to which the group is exposed, in particular those relating to the main operational areas, the group's investments and its finances.

They have identified the following as key risks:

- Investment volatility – this is mitigated by the use of expert investment managers in order to ensure the Trust has a diversified investment portfolio.
- A significant fall in fundraised income – this is mitigated by continuing to develop and enhance our fundraising strategy in order to diversify and strengthen our income streams so that we are not over-reliant on any one source of income. Investment in key fundraising areas is made, including legacy marketing. Project funding is sought from new funders to reduce calls on existing relationships and correspondence with Friends and donors ensures they are updated on our work.

- Loss of staff members – this is mitigated by regular review of staff benefits to improve retention and having succession planning in place. The aim is also to have more than one staff member who is capable of carrying out each role, and where this is not possible to have detailed operational notes in place so that duties could be picked up quickly in the event that the staff member leaves or is away for a substantial period of time.
- IT systems fail to meet operational needs, digital policies are not kept current and loss/corruption of data – this is mitigated by having security and authorisation procedures in place and continual appraisal of systems needs and options. The Director of Engagement continues to review and develop the Trust's digital engagement strategy, including databases and websites.

### Trustees' responsibilities

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The trustees (who are also the directors of The National Churches Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and the Group and of the income and expenditure of the Group for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice on Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and the Group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as each trustee is aware:

- there is no relevant audit information of which the Trust's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### Safeguarding

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One trustee has been nominated as safeguarding lead and she works with the staff team to ensure adequate safeguarding policies and procedures are in place for staff, donors, Friends and supporters. We also take steps to ensure those churches we work with have adequate safeguarding in place in line with recommended and legislative policies and procedures.



## Public benefit

The trustees confirm that they have undertaken to comply with the Charity Commission's guidance on public benefit and are satisfied that the Trust meets its obligations through helping maintain the UK's heritage of church buildings and enhancing their ability to serve local communities.

Public benefit is provided by the Trust's grants for the repair, restoration and modernisation of places of worship and its support of projects that enable places of worship to engage with their local communities. The trustees are also satisfied that supporting new ways of promoting visits to places of worship and bringing a new generation of people into contact with church history and architecture is of benefit to the wider public.

## Auditor

Buzzacott LLP has been retained throughout 2021 as the Trust's auditor and has indicated its willingness to continue in office. A resolution proposing this will be put to the trustees in 2022.

## Governance

The National Churches Trust is a charitable company limited by guarantee. It owes its origins to the Historic Churches Preservation Trust (HCPT) which was set up in 1953 to help repair churches following the earlier years of war damage and economic depression.

HCPT now forms part of the Trust, as does the Incorporated Church Building Society (ICBS), set up in the early nineteenth century to build and extend Anglican churches. The Trust also administers the Luke Trust, a separate charity with consistent objects, and acts as its trustee. The Luke Trust is included in the consolidated financial statements of The National Churches Trust.

NCT Heritage Services Limited is a wholly-owned subsidiary of The National Churches Trust. As the company's shareholder the Trust appointed a board to manage its activities, which were transferred back to the National Churches Trust as from 31 March 2021.

## Fundraising

The National Churches Trust is committed to high standards in fundraising. The Trust is registered with the Fundraising Regulator and continues to monitor and update data protection policies to make sure that fundraising activities and communications with Friends and supporters comply fully with the latest regulations.

The charity works with a fundraising consultant on its Friends recruitment but does not use the services of any fundraising agency. No fundraising activities were carried out by others on behalf of the charity and no voluntary fundraising schemes were agreed to by the charity or anyone fundraising on its behalf.

The Trust records complaints received as directed by the Fundraising Regulator. During 2021, over 50,000 people were mailed inviting them to become Friends and 83 complaints were received by phone, email or post. All queries were dealt with rapidly and satisfactorily, in line with our Vulnerable Donors Policy.

We received no complaints made to the Fundraising Regulator.

The Trust sends Friends two newsletters a year with accompanying appeals and the Annual Review, together with occasional invitations to events. It also posts out three appeals annually to other supporters and donors. It is the policy of the Trust never to make fundraising telephone calls. No complaints were received from Friends and supporters about fundraising methods.

Our fundraising materials and communications clearly highlight that:

- The National Churches Trust does not make public or sell supporter details to any third parties; and
- Friends and supporters only receive updates about the Trust's work where they have opted to do so and where they have consented to receive them by post and/or email. Anyone not wanting to receive these can let the Trust know and such communication will not then be sent.

Risk assessments are carried out before undertaking any fundraising and marketing activities to ensure compliance with the General Data Protection Regulation.

## Trustees

The trustees, who are the directors of the charity for the purposes of company law, are responsible for the activities of the Trust, ensuring that it uses its funds for public benefit in accordance with its objects. The following were trustees during 2021 and up to the date of signature of the financial statements.

Appointed/Resigned

Luke March DL (Chairman)	
Shirley Adams JP	
Sir Paul Britton CB CVO	
Richard Carr Archer	(resigned December 2021)
Gerald Corbett DL	(appointed December 2021)
John Drew	(resigned September 2021)
Donna McDonald	
Dr David Muir	(appointed December 2021)
Catherine Pepinster	
Dr Stephen Sklaroff	
Henry Stanford ACA (Treasurer)	
Sarah Stewart OBE DL	(appointed December 2021)
Dr Nigel Walter FRIBA, FRSA	(appointed December 2021)
Revd Lucy Winkett	

The Trust has three standing committees which focus on particular areas.

The Nominations Committee recommends the appointment and re-appointment of trustees, maintains an overview of the process of induction for new trustees, and ensures that there are appropriate succession plans in place for the Chairman, Treasurer and Chief Executive.

The Grants Committee considers and recommends applications from churches for grants. It includes a number of external, independent members with a wide range of expertise, as well as at least two trustees.

The Risk and Audit Committee oversees the Trust's financial management and reporting, liaises with the external auditor and periodically reviews risks faced by the Trust and how the Trust manages its investments.

The Trust also from time to time convenes steering groups to lead the development of particular projects.

The members of the Trust's committees are listed on page 50. The trustees and other members of the Trust's committees and steering groups all give their time voluntarily.

New trustees are recommended for appointment by the existing trustees on the advice of the Nominations Committee. The appointment of trustees is subject to ratification by the Trust's Joint Presidents, the Archbishops of Canterbury and York. At their first meeting in any calendar year the trustees elect a chairman and vice-chairman from among their number who hold office until the first meeting of the trustees in the following calendar year or such earlier date as the trustees may at any time decide. They may be re-elected for subsequent periods.

No Trustee may serve for a continuous period of more than ten years.

The Nominations Committee meets regularly to consider how to identify the widest possible range of potential trustees.

The Committee is keen to ensure that the Board of trustees includes people of varied backgrounds and with a diverse range of skills.

Trustees take an active part in supporting the work of the Trust. This includes attending ceremonies and events marking the completion of projects funded by The National Churches Trust and attending church tours and other fundraising events.



## Staff and volunteers

The Trust has a small staff responsible for working with the trustees to develop a strategic plan for the group and for delivering its programme of support for churches, under the overall direction of the Chief Executive, Claire Walker.

The National Churches Trust is committed to helping ensure that the United Kingdom's Christian places of worship remain in use and of benefit to as many people as possible. We are grateful for the hard work and dedication of all the staff, and for the support of volunteers who help with a number of our projects and activities.

On behalf of the trustees, our thanks go to our Friends and supporters who continue to make our work possible through their generous contributions and who have remained dedicated to our cause throughout yet another challenging year for so many.

As a charity which receives no regular funding from Government or church authorities, our work is only made possible by the generous voluntary contributions we receive and we are truly appreciative of the great support afforded to us by so many people.

No one organisation can ensure the future of the UK's churches, chapels and meeting houses. Our appreciation for their help and guidance is therefore extended to the many church building experts in the UK, the volunteers who help keep churches alive, and the wider heritage community, including the National Lottery Heritage Fund, Historic England, and the other statutory heritage bodies in England, Northern Ireland, Scotland and Wales, all of whom have continued to champion church buildings and the case for their support during 2021.

Luke March  
June 2022

# Independent auditor's report to the members of the National Churches Trust

## Opinion

We have audited the financial statements of the National Churches Trust (the 'charitable parent company') and of the National Churches Trust and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the group statement of financial activities, the group and charitable parent company balance sheets, the group statement of cashflows, and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 31 December 2021 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and charitable parent company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the charitable parent company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.



## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and those that relate to fundraising and are overseen by the Fundraising Regulator and those that relate to data protection (General Data Protection Regulation).

We assessed the susceptibility of the group and charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management and representatives of those charged with governance as to their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- performed substantive testing of expenditure including authorisation thereof; and
- tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reading the minutes of meetings of those charged with governance; and
- enquiring of management and representatives of those charged with governance as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Amanda Francis (Senior Statutory Auditor)  
For and on behalf of Buzzacott LLP, Statutory Auditor  
130 Wood Street London EC2V 6DL

## Consolidated statement of financial activities for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £
<b>Income and endowments:</b>					
Grants, donations and legacies	3	937,590	5,181,484	25,000	6,144,074
Charitable activities	4	83,374	–	–	83,374
Other trading activities	5	51,281	–	–	51,281
Investment income	6	165	91,234	75,943	167,342
<b>Total income and endowments</b>		<b>1,072,410</b>	<b>5,272,718</b>	<b>100,943</b>	<b>6,446,071</b>
<b>Expenditure:</b>					
Costs of raising funds:					
• Trading activities: Services to churches and other heritage buildings		35,489	–	–	35,489
• Raising grants, donations and legacies		391,576	13,750	–	405,326
Charitable activities:					
• Maintaining and enhancing church buildings		419,863	5,185,187	–	5,605,050
• Promoting church buildings		329,164	19,689	–	348,853
<b>Total expenditure</b>	7	<b>1,176,092</b>	<b>5,218,626</b>	<b>–</b>	<b>6,394,718</b>
<b>Net (expenditure)/income before gains on investments</b>		<b>(103,682)</b>	<b>54,092</b>	<b>100,943</b>	<b>51,353</b>
<b>Net (losses)/gains on investments</b>	13	<b>(3,551)</b>	<b>441,472</b>	<b>380,438</b>	<b>818,359</b>
<b>Net (expenditure)/income</b>		<b>(107,233)</b>	<b>495,564</b>	<b>481,381</b>	<b>869,712</b>
<b>Transfers between funds</b>	20	<b>30,708</b>	<b>171,292</b>	<b>(202,000)</b>	<b>–</b>
<b>Net movement of funds for the year</b>		<b>(76,525)</b>	<b>666,856</b>	<b>279,381</b>	<b>869,712</b>
<b>Reconciliation of funds:</b>					
Fund balances brought forward 1 January		2,671,298	785,658	2,495,533	5,952,489
<b>Fund balances carried forward 31 December</b>		<b>2,594,773</b>	<b>1,452,514</b>	<b>2,774,914</b>	<b>6,822,201</b>

All of the Group's activities derived from continuing operations in the two financial years covered in this report.



## Comparative consolidated statement of financial activities for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2020 £
Income and endowments:					
Grants, donations and legacies	3	510,701	1,211,471	25,000	1,747,172
Charitable activities	4	5,600	–	–	5,600
Other trading activities	5	61,021	–	–	61,021
Investment income	6	2,261	87,213	63,971	153,445
Total income and endowments		579,583	1,298,684	88,971	1,967,238
Expenditure:					
Costs of raising funds:					
• Trading activities: Services to churches and other heritage buildings		216,170	–	–	216,170
• Raising grants, donations and legacies		320,224	4,000	–	324,224
Charitable activities:					
• Maintaining and enhancing church buildings		646,371	1,332,737	–	1,979,108
• Promoting church buildings		233,776	19,770	–	253,546
Total expenditure	7	1,416,541	1,356,507	–	2,773,048
Net (expenditure)/income before gains on investments		(836,958)	(57,823)	88,971	(805,810)
Net gains on investments	13	–	198,563	194,144	392,707
Net (expenditure)/income		(836,958)	140,740	283,115	(413,103)
Transfers between funds	20	95,536	92,464	(188,000)	–
Net movement of funds for the year		(741,422)	233,204	95,115	(413,103)
Reconciliation of funds:					
Fund balances brought forward 1 January		3,412,720	552,454	2,400,418	6,365,592
Fund balances carried forward 31 December		2,671,298	785,658	2,495,533	5,952,489

All of the Group's activities derived from continuing operations in the two financial years covered in this report.

## Balance sheets as at 31 December 2021

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
<b>Fixed assets</b>					
Tangible assets	12	15,230	18,360	15,230	18,360
Investments	13	6,610,797	5,766,438	5,806,314	5,061,909
		6,626,027	5,784,798	5,821,544	5,080,269
<b>Current assets</b>					
Stock		–	1,628	–	–
Debtors	14	3,351,863	934,669	3,377,967	947,415
Short term deposits		981,066	180,904	981,066	180,904
Cash at bank and in hand		1,094,794	663,007	1,094,794	650,990
		5,427,723	1,780,208	5,453,827	1,779,309
<b>Creditors: amounts falling due within one year</b>	15	(5,231,549)	(1,612,517)	(5,114,761)	(1,531,630)
<b>Net current assets</b>		196,174	167,691	339,066	247,679
<b>Total net assets</b>		6,822,201	5,952,489	6,160,610	5,327,948
<b>Funds:</b>					
Unrestricted general funds		2,594,773	2,671,298	2,594,773	2,668,243
Restricted funds	18	1,452,514	785,658	1,391,103	735,710
Endowment funds	19	2,774,914	2,495,533	2,174,734	1,923,995
<b>Total funds</b>	21	6,822,201	5,952,489	6,160,610	5,327,948

Approved by the trustees and signed on their behalf by:

**Luke March DL**  
(Chairman)

**Henry Stanford**  
(Treasurer)

23 June 2022

Company Registration No. 06265201 (England and Wales)



## Consolidated statement of cash flows for the year ended 31 December 2021

	Notes	2021 £	2020 £
<b>Net cash provided by/(used in) operating activities</b>	A	<b>1,094,305</b>	(630,186)
<b>Cash flows from investing activities</b>			
Investment income		<b>167,342</b>	153,445
Purchase of tangible fixed assets		<b>(3,698)</b>	(1,215)
Disposal of investments		–	796,919
Purchase of investments		<b>(26,000)</b>	(725,000)
<b>Net cash provided by investing activities</b>		<b>137,644</b>	224,149
<b>Change in cash and cash equivalents</b>		<b>1,231,949</b>	(406,037)
Cash and cash equivalents at 1 January		<b>843,911</b>	1,249,948
<b>Cash and cash equivalents at 31 December</b>	B	<b>2,075,860</b>	843,911

## Notes to consolidated statement of cash flows for the year ended 31 December 2021

### A. Reconciliation of net movement in funds to net cash flow provided by/(used in) operating activities

	2021 £	2020 £
Net movement in funds	<b>869,712</b>	(413,103)
Depreciation	<b>6,828</b>	7,614
Investment income	<b>(167,342)</b>	(153,445)
Investment (gains)	<b>(818,359)</b>	(392,707)
Decrease/(increase) in stock	<b>1,628</b>	(1,628)
(Increase)/decrease in debtors	<b>(2,417,194)</b>	1,862
Increase in creditors	<b>3,619,032</b>	321,221
Net cash provided by/(used in) operating activities	<b>1,094,305</b>	(630,186)

### B. Analysis of cash and cash equivalents

	2021 £	2020 £
Short term deposits	<b>981,066</b>	180,904
Cash at bank and in hand	<b>1,094,794</b>	663,007
Total cash and cash equivalents	<b>2,075,860</b>	843,911

No separate reconciliation has been prepared for the movement in net debt as there is no difference between the cash and cash equivalents and the net (debt) cash of the group.

## Notes to the financial statements – as at 31 December 2021

### 1. Presentation

#### Group structure

These financial statements consolidate the results of two registered charities which are managed together: The National Churches Trust (NCT) and The Luke Trust. The financial statements also consolidate the results of NCT's wholly-owned subsidiary, NCT Heritage Services Ltd (NCTHS) which was incorporated in February 2018. Together, they are referred to as the Group. The Luke Trust is included in these consolidated financial statements because NCT is its sole trustee and it is therefore controlled by the trustees of the NCT. NCTHS is included because it is wholly owned by the NCT. Activities have been consolidated on a line by line basis in the statement of financial activities.

As a result of directions issued by the Charity Commission, the activities of the Historic Churches Preservation Trust (HCPT) and of the Incorporated Church Building Society (ICBS) are included as part of NCT. Funds given to HCPT and ICBS remain subject to their trusts and the terms under which they were given.

The consolidated statement of financial activities, the comparative statement of financial activities, the consolidated balance sheet and the consolidated statement of cash flows on pages 22 to 25 (together with their related notes) reflect the financial position of the Group as a whole. The separate charity balance sheet on page 24 and its related notes include NCT (including HCPT and ICBS) but exclude The Luke Trust and NCTHS. NCT is referred to in these financial statements as the Charity. A summary of the financial results and position of The Luke Trust is given in Note 24 and a summary of the financial result of NCTHS is given in Note 25.

The Charity has not presented its own income and expenditure account as permitted by Section 408 of the Companies Act 2006. Gross income of the charity of £6,445,261 (2020 – £2,003,544) and net income of £832,662 (2020 – £427,364 expenditure) has been dealt with in the financial statements of the Charity.

#### Funds

The funds of the Group are divided into three categories, depending on the terms on which they have been donated.

Unrestricted general funds are those which may be used for any purpose within the broad charitable objectives of the Charity and the Group.

Restricted funds are held for specific purposes laid down by the donors, and are not available for any other purpose. Most of the restricted funds are available only for supporting the maintenance and improvement of church buildings, and include some funds which can only be used for specific projects or for churches in particular geographical areas.

Further details are set out in Note 18.

Endowment funds comprise a capital sum which must be permanently held. The income which arises on the endowment funds can be used for specified purposes and remains subject to the terms under which they were given. The Group operates a total return approach for two of its permanent endowment funds. All income, gains and losses are taken to the part of the fund representing accumulated unapplied returns in the first instance.

An amount reflecting the deemed investment return each year is calculated using the charity's endowment spending policy and is transferred to income funds to be applied within the terms of these funds.

Further details of the endowment funds are set out in Note 19.

### 2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are set out below.

#### Basis of preparation

The financial statements have been prepared for the year to 31 December 2021 with comparative information given in respect to the year to 31 December 2020.

They have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements are presented in sterling and are rounded to the nearest pound.

#### Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees to make judgements and estimates. Significant judgements and estimates have been made in relation to:

- estimating the likely amount of legacy income once the Group is aware of its entitlement to receive a legacy;
  - the allocation of shared costs across activities based on staff time;
  - estimating the useful economic life of tangible fixed assets;
- and
- estimating future income and expenditure flows for the purpose of assessing going concern (see below).



## Notes to the financial statements – as at 31 December 2021

### Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect of a period of at least one year from the date of approval of these financial statements.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. The trustees are of the opinion that the Group will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the financial statements are detailed above. With regard to the next accounting period, the year ending 31 December 2022, the most significant areas that affect the carrying value of the assets held by the Group are the level of investment return and the performance of investment markets (see the investments and risk management sections of the trustees' report for more information).

### Income recognition

All income is recognised once the Group has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income comprises donations and legacies, income from charitable activities and income from trading activities, investment income and other income.

Donations and grants are recognised when the Group has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the Group is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Group and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are included in the statement of financial activities when the Group is entitled to the legacy, the amount of the legacy receivable can be reliably measured, the executors have established that there are sufficient surplus assets in the estate to pay the legacy and any conditions attached to the legacy are within the control of the Group. Entitlement is taken as the earlier of the date on which either: the Group is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the Group that a distribution will be made, or when a distribution is received from the estate. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and title to the asset having been transferred to the Group.

Where legacies have been notified to the Group, or the Group is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from charitable activities comprises contributions towards grant programme costs and income from church support activities and consultancy. Income from trading activities comprises payments from supporter events, corporate and other services income. Both categories of income are measured at the fair value of the amounts received or receivable, excluding discounts and rebates.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the bank.

### Resources expended

Expenditure is included in the statement of financial activities when incurred and includes irrecoverable VAT.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Group to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- Expenditure on raising funds includes all expenditure associated with raising grants, donations and legacies and the expenditure of NCT Heritage Services Limited.
- Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the Group through the provision of its charitable activities.

Expenditure on maintaining and enhancing church buildings reflects the costs of the Group's work with churches helping them to maintain the UK's heritage of church buildings and to enhance their suitability as centres of community life.

Expenditure on promoting the value of church buildings includes costs related to encouraging visits to churches, liaising with national church bodies and Government, and working generally to promote the value to communities of church buildings and to inspire everyone to value and enjoy them.

Grants payable are included in the statement of financial activities when approved. In order for a grant to be approved, the intended recipient has to provide evidence that it has any necessary consents to carry out the project and that the project is likely to go ahead. Grants approved but not paid at the end of the financial year are accrued.

## Notes to the financial statements – as at 31 December 2021

In addition to grants payable, costs of each expenditure category include the salaries of those employees directly involved, other costs directly attributable to the category, and a proportion of general support costs.

In order to carry out the primary purposes of the Group it is necessary to provide support in the form of a suitable working environment, staff development, financial management, office services and equipment, good governance and similar costs. Support costs, including governance costs, represent indirect charitable expenditure. Governance costs comprise costs relating to the public accountability of the charity and compliance with regulation and good practice. Support costs are apportioned based on staff time.

### Tangible fixed assets

All assets or groups of assets costing more than £1,000 and with an expected useful economic life exceeding one year are capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Leasehold improvements - on a straight line basis over the life of the lease up to the date of the first break clause.
- Office equipment – on a straight line basis over four years.

### Fixed asset investments

Listed investments are financial instruments which are traded on a public investment market. They are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

As noted above, the main form of financial risk faced by the Group is that of volatility in equity and other investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular investment sectors.

The Group does not acquire put options, derivatives or other complex financial instruments. The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Unlisted investments comprise certain silverware and similar artefacts that are specific to the charity's heritage. The items are included in the accounts at the fair value based on their estimated market value determined by the trustees with assistance from professional auctioneers.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and the opening carrying value or the purchase value if acquired during the financial year. Unrealised gains and losses are

calculated as the difference between the fair value at the year end and the previous carrying value. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

### Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. Debtors and prepayments are discounted to present value of the future cash receipt where such discounting is material.

### Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Term deposits of more than three months but less than one year are disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

### Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the Group anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

### Pensions

The Group contributes to the personal pension schemes of its employees. These schemes are defined contribution schemes and the contributions are charged to the statement of financial activities as they are incurred.

### Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.



## Notes to the financial statements – as at 31 December 2021

### 3. Income from grants, donations and legacies

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £
Grants and donations	620,182	4,885,753	25,000	5,530,935
Legacies	317,408	295,731	–	613,139
	937,590	5,181,484	25,000	6,144,074

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2020 £
Grants and donations	488,604	1,074,139	25,000	1,587,743
Legacies	22,097	137,332	–	159,429
	510,701	1,211,471	25,000	1,747,172

Income from grants and donations increased by £3,943,192 in 2021, £3,525,000 of this increase being grants received from Historic England from the Heritage Stimulus Fund, part of the Government's Culture Recovery Fund.

### 4. Income from charitable activities

Group	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Contributions towards grant programme costs	82,558	5,600
Church support activities and consultancy	816	–
	83,374	5,600

### 5. Income from other trading activities

Group	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Supporter events	1,680	2,227
Corporate support and other income	49,601	58,794
	51,281	61,021

### 6. Investment income

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £
Income from listed investments	–	91,234	75,943	167,177
Interest receivable	165	–	–	165
	165	91,234	75,943	167,342

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2020 £
Income from listed investments	–	87,213	63,971	151,184
Interest receivable	2,261	–	–	2,261
	2,261	87,213	63,971	153,445

## Notes to the financial statements – as at 31 December 2021

### 7. Total expenditure

Group	Grants (Note 16) £	Staff costs (Note 8) £	Other costs (Note 10) £	Governance costs (Note 11) £	Total 2021 £
<b>Expenditure on charitable activities:</b>					
Maintaining and enhancing church buildings	5,145,590	258,340	145,374	55,746	5,605,050
Promoting church buildings	–	211,971	133,324	3,558	348,853
	5,145,590	470,311	278,698	59,304	5,953,903
<b>Costs of raising funds</b>					
Trading activities: Services to churches and other heritage buildings					
• MaintenanceBooker	–	–	1,756	990	2,746
• ExploreChurches	–	–	31,778	965	32,743
Raising grants, donations and legacies	–	192,099	213,227	–	405,326
	5,145,590	662,410	525,459	61,259	6,394,718
			<b>Raising funds £</b>	<b>Charitable activities £</b>	<b>Total 2021 £</b>
<b>Expenditure from:</b>					
Unrestricted funds			427,065	749,027	1,176,092
Restricted funds			13,750	5,204,876	5,218,626
Total expenditure			440,815	5,953,903	6,394,718

MaintenanceBooker and ExploreChurches services were undertaken by NCT Heritage Services Limited during the period from 1 January to 31 March. These activities were then transferred to The National Churches Trust after which NCT Heritage Services Limited became a dormant company. Expenditure on these services during the above period is shown under the relevant heading within trading activities above. Of the total expenditure above of £35,489 (2020: £216,170), NCT funded £34,576 (2020: £209,145) in furtherance of its charitable objectives of supporting churches.

Group	Grants (Note 16) £	Staff costs (Note 8) £	Other costs (Note 10) £	Governance costs (Note 11) £	Total 2020 £
<b>Expenditure on charitable activities:</b>					
Maintaining and enhancing church buildings	1,624,409	205,398	127,067	22,234	1,979,108
Promoting church buildings	(16,000)	127,508	132,509	9,529	253,546
	1,608,409	332,906	259,576	31,763	2,232,654
<b>Costs of raising funds</b>					
Trading activities: Services to churches and other heritage buildings					
• MaintenanceBooker	–	8,876	24,543	–	33,419
• ExploreChurches	–	91,585	84,769	6,397	182,751
Raising grants, donations and legacies	–	152,732	171,492	–	324,224
	1,608,409	586,099	540,380	38,160	2,773,048
			<b>Raising funds £</b>	<b>Charitable activities £</b>	<b>Total 2020 £</b>
<b>Expenditure from:</b>					
Unrestricted funds			536,394	880,147	1,416,541
Restricted funds			4,000	1,352,507	1,356,507
Total expenditure			540,394	2,232,654	2,773,048



## Notes to the financial statements – as at 31 December 2021

### 8. Staff costs

The average number of employees during the year was:

	2021 Number	2020 Number
Engagement	7	7
Church support	5	4
Management and administration	3	3
	<b>15</b>	14

Group	2021 £	2020 £
Employment costs		
Wages and salaries	<b>546,867</b>	488,937
Social security costs	<b>54,460</b>	46,265
Other pension costs	<b>53,604</b>	46,399
	<b>654,931</b>	581,601
Temporary staff	<b>5,439</b>	1,966
Recruitment costs	<b>2,040</b>	2,532
	<b>662,410</b>	586,099

The trustees were not paid and did not receive any other benefits from employment within the Group.

Two members of staff earned within the range of £60,000 to £69,999 per annum (2020: none).

The trustees are responsible for the overall direction and control of the Charity and its subsidiaries. The key management personnel of the Charity, having authority and responsibility for planning and controlling the activities of the Charity, comprise the trustees, the Chief Executive, the Director of Finance and Governance, the Director of Engagement and the Director of Church and Community Support. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the year was £277,190 (2020: £202,151).

### 9. Trustee expenses

None of the trustees (or any persons connected with them) received any remuneration during the year (2020: none). No Trustee received payment for professional or other services supplied to the Group (2020: none).

One trustee was reimbursed for expenditure on travel and subsistence totalling £706 in the year (2020: one trustee was reimbursed £157). The Charity purchased insurance to protect it from any loss arising from the neglect or default of its trustees and to indemnify the trustees against the consequences of neglect or default on their part. The insurance premium paid in the year by the Charity for a combined insurance policy, which included the cost of insuring the Charity as a whole as well as its trustees, totalled £4,823 (2020: £3,164).

## Notes to the financial statements – as at 31 December 2021

### 10. Other costs

Group	Total 2021 £	Total 2020 £
Property costs	61,971	56,538
Publicity, communications and marketing	176,549	127,346
Printing, post and stationery	56,968	46,370
IT, website and telephone	104,869	52,436
Travel and entertaining	2,516	2,347
Other costs	33,381	47,291
Depreciation	6,828	7,614
Project costs	82,377	200,438
	<b>525,459</b>	<b>540,380</b>

### 11. Governance costs

These comprise all costs relating to the public accountability of the Group and its compliance with regulation and good practice. This includes costs related to statutory audit and governance-related legal fees.

Group	Total 2021 £	Total 2020 £
Auditor's remuneration		
• Statutory audit	14,213	14,030
• Non audit services: Taxation and VAT advice	5,916	8,267
Legal and professional fees	40,424	15,706
Trustee expenses (note 9)	706	157
	<b>61,259</b>	<b>38,160</b>

## Notes to the financial statements – as at 31 December 2021

### 12. Tangible fixed assets

Group & Charity	Leasehold improvements £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2021	79,956	32,501	112,457
Additions	–	3,698	3,698
At 31 December 2021	79,956	36,199	116,155
<b>Depreciation</b>			
At 1 January 2021	79,789	14,308	94,097
Charge for year	167	6,661	6,828
At 31 December 2021	79,956	20,969	100,925
<b>Net book values</b>			
<b>At 31 December 2021</b>	–	15,230	15,230
At 31 December 2020	167	18,193	18,360

### 13. Fixed asset investments

	Group £	Charity £
<b>Listed investments:</b>		
Market value at 1 January 2021	5,748,872	5,044,243
Additions	25,000	25,000
Disposal proceeds	–	–
Realised gain	–	–
Unrealised gains	821,910	721,956
Market value at 31 December 2021	6,595,782	5,791,199
<b>Unlisted investments:</b>		
Market value at 1 January 2021	17,566	17,566
Additions	1,000	1,000
Unrealised (losses)	(3,551)	(3,551)
Market value at 31 December 2021	15,015	15,015
Investment in subsidiary company (note 25)	–	100
<b>Market value at 31 December 2021</b>	<b>6,610,797</b>	<b>5,806,314</b>



## Notes to the financial statements – as at 31 December 2021

	Group £	Charity £
Listed investments:		
Market value at 1 January 2020	5,428,084	4,695,301
Additions	725,000	25,000
Disposal proceeds	(796,919)	–
Realised gain	64,136	–
Unrealised gains	328,571	323,942
Market value at 31 December 2020	5,748,872	5,044,243
Unlisted investments:		
Other investments:	17,566	17,566
Investment in subsidiary company (note 25)	–	100
Market value as 31 December 2020	5,766,438	5,061,909

Analysis of listed investment holdings at 31 December 2021:

	<b>Group Market Value £</b>	Group Historical Cost £	<b>Charity Market Value £</b>	Charity Historical Cost £
CCLA Investment Management Investment Funds	<b>6,595,782</b>	3,610,238	<b>5,791,199</b>	2,910,238
	<b>6,595,782</b>	3,610,238	<b>5,791,199</b>	2,910,238

At 31 December 2021 65% of the CCLA Investment Funds were held by fund managers in overseas equities. The remaining listed investments were all held in the UK.

Analysis of listed investment holdings at 31 December 2020:

	Group Market Value £	Group Historical Cost £	Charity Market Value £	Charity Historical Cost £
CCLA Investment Management Investment Funds	5,748,872	3,585,238	5,044,243	2,885,238
	5,748,872	3,585,238	5,044,243	2,885,238

At 31 December 2020, 68% of the CCLA Investment Funds were held by fund managers in overseas equities. The remaining listed investments were all held in the UK.

## Notes to the financial statements – as at 31 December 2021

### 14. Debtors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Legacies receivable	636,920	496,790	636,920	496,790
Grants receivable	2,605,662	372,470	2,605,662	372,470
Other debtors and prepayments	109,281	65,409	109,281	56,128
Amount due from group entities	–	–	26,104	22,027
	<b>3,351,863</b>	934,669	<b>3,377,967</b>	947,415

### 15. Creditors – Amounts falling due within one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Grants payable (note 16)	5,127,996	1,560,818	5,011,108	1,485,249
Funds held on behalf of others (note 17)	20,000	5,000	20,000	5,000
Accruals and other creditors	83,553	46,699	83,653	41,381
	<b>5,231,549</b>	1,612,517	<b>5,114,761</b>	1,531,630

### 16. Grants

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Grants unpaid as at 1 January	1,560,818	1,204,173	1,485,249	1,114,886
Grants awarded in the year	5,195,400	1,680,419	5,094,513	1,614,054
Grants cancelled in the year	(49,810)	(72,010)	(29,459)	(72,010)
Grants paid in the year	(1,578,412)	(1,251,764)	(1,539,195)	(1,171,681)
<b>Grants unpaid as at 31 December</b>	<b>5,127,996</b>	1,560,818	<b>5,011,108</b>	1,485,249

All grants are payable to institutions. All restricted fund grants are made in respect of the fabric of the building of places of worship. Grants are cancelled if not taken up within two years. In addition to the grants awarded by the Group from its own funds, as summarised above, NCT managed grant programmes on behalf of other charities (see note 17). Further details of grants awarded in the year are included within the trustees' Report.

### 17. Funds held on behalf of others

Group & Charity	Total 2021 £	Total 2020 £
Funds held as at 1 January	5,000	31,500
Funds received in the year	45,100	35,100
Contribution towards grant programme costs	(100)	(100)
Grants paid out in the year	(30,000)	(61,500)
<b>Funds held as at 31 December</b>	<b>20,000</b>	5,000

NCT acts as an agent managing grant programmes on behalf of other charities, as summarised above. The movement of these funds is not recognised in the statement of financial activities of the Group.

## Notes to the financial statements – as at 31 December 2021

### 18. Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	Gains and losses and transfers £	At 31 December 2021 £
<b>Charity</b>					
General HCPT funds	241,080	208,507	(299,661)	441,472	591,398
ICBS funds for Church of England churches	203	1,036	(977)	–	262
Cornerstone grants/Disabled Access	196	1,713	(1,346)	–	563
Maintenance grants	–	260,000	(252,033)	–	7,967
Wolfson grants	–	400,000	(400,000)	–	–
Heritage Stimulus Fund grants	–	3,525,000	(3,493,655)	–	31,345
Repair or community grants	95,000	300,000	(145,000)	–	250,000
Repair grants for listed churches	–	25,000	(25,000)	–	–
Grants for Grade I pre-Victorian churches	12,400	–	(98,400)	110,000	24,000
English Churches-Interior Works	–	215,000	–	–	215,000
<i>Grants for churches in:</i>					
Hampshire and the Islands	313	312	(625)	–	–
Kent	90,000	–	(12,000)	–	78,000
Merseyside and Lancashire	26,500	–	–	–	26,500
Norfolk	–	400	(400)	–	–
Wales	–	14,000	(1,508)	–	12,492
Worcester/Birmingham	3,000	–	(3,000)	–	–
Yorkshire	500	–	(500)	–	–
Support for Churches in Northern Ireland	223,132	293,000	(362,556)	–	153,576
ExploreChurches	33,386	–	(2,678)	(30,708)	–
Maintenance Awards	–	25,000	(25,000)	–	–
Events	–	3,750	(3,750)	–	–
Book Reprint	10,000	–	(10,000)	–	–
<b>Charity total</b>	<b>735,710</b>	<b>5,272,718</b>	<b>(5,138,089)</b>	<b>520,764</b>	<b>1,391,103</b>
<b>The Luke Trust</b> Income funds (note 24)	<b>49,948</b>	<b>–</b>	<b>(80,537)</b>	<b>92,000</b>	<b>61,411</b>
<b>Group total</b>	<b>785,658</b>	<b>5,272,718</b>	<b>(5,218,626)</b>	<b>612,764</b>	<b>1,452,514</b>

Transfers between funds include the amount transferred from the unapplied funds of the R de Pass legacy endowment fund (£110,000) to spend on Grade I pre-Victorian churches and the amount transferred from the unapplied funds of The Luke Trust (£92,000) to be applied towards grants payable. Transfers from the ExploreChurches restricted funds represent transfers to NCT Heritage Services Limited to support these activities.



## Notes to the financial statements – as at 31 December 2021

	At 1 January 2020 £	Income £	Expenditure £	Gains and losses and transfers £	At 31 December 2020 £
Charity					
General HCPT funds	119,801	290,598	(367,882)	198,563	241,080
ICBS funds for Church of England churches	168	1,608	(1,573)	–	203
Cornerstone grants	185	765	(754)	–	196
Maintenance grants	66	238,000	(238,066)	–	–
Wolfson grants	–	200,000	(200,000)	–	–
Repair or community grants	100,000	225,000	(230,000)	–	95,000
Upkeep of Christian Churches-UK	10,714	–	(10,714)	–	–
Grants for Grade I pre-Victorian churches	8,000	–	(93,600)	98,000	12,400
<i>Grants for churches in:</i>					
Hampshire and the Islands	–	313	–	–	313
Kent	100,000	–	(10,000)	–	90,000
Merseyside and Lancashire	53,500	–	(27,000)	–	26,500
Norfolk	10,000	700	(10,700)	–	–
Worcester/Birmingham	–	10,000	(7,000)	–	3,000
Yorkshire	–	500	–	–	500
Support for Churches in Northern Ireland	–	288,200	(63,853)	(1,215)	223,132
ExploreChurches	123,707	4,000	–	(94,321)	33,386
Maintenance Awards	–	25,000	(25,000)	–	–
Book Reprint	–	14,000	(4,000)	–	10,000
Charity total	526,141	1,298,684	(1,290,142)	201,027	735,710
The Luke Trust Income funds (note 24)	26,313	–	(66,365)	90,000	49,948
Group total	552,454	1,298,684	(1,356,507)	291,027	785,658

Transfers between funds include the amount transferred from the unapplied funds of the R de Pass legacy endowment fund (£98,000) to spend on Grade I pre-Victorian churches and the amount transferred from the unapplied funds of The Luke Trust (£90,000) to be applied towards grants payable. Transfers from the ExploreChurches restricted funds represent transfers to NCT Heritage Services Limited to support these activities.

## Notes to the financial statements – as at 31 December 2021

### 19. Endowment funds

	Basil Brown CT £	R de Pass legacy £	Luke Trust £	Total £
At 1 January 2021	53,366	1,870,630	571,537	2,495,533
Legacy/Trust income	25,000	–	–	25,000
Investment income	–	55,256	20,687	75,943
Transfers (note 20)	–	(110,000)	(92,000)	(202,000)
	78,366	1,815,886	500,224	2,394,476
Investment gains	7,988	272,495	99,955	380,438
<b>At 31 December 2021</b>	<b>86,354</b>	<b>2,088,381</b>	<b>600,179</b>	<b>2,774,914</b>

	Basil Brown CT £	R de Pass legacy £	Luke Trust £	Total £
At 1 January 2020	25,549	1,792,709	582,160	2,400,418
Legacy/Trust income	25,000	–	–	25,000
Investment income	–	53,359	10,612	63,971
Transfers (note 20)	–	(98,000)	(90,000)	(188,000)
	50,549	1,748,068	502,772	2,301,389
Investment gains	2,817	122,562	68,765	194,144
At 31 December 2020	53,366	1,870,630	571,537	2,495,533

The endowment fund bequeathed by Mr R de Pass must be held permanently by the HCPT. Income which arises from this endowment fund can be used for the maintenance of the fabric of Grade I listed historic parish churches dating from before the Victorian period. A total return resolution for this endowment was passed by the trustees in December 2017 (see note 20). The transfer of funds from the R de Pass legacy represents the annual transfer to the income fund, to be spent in line with the above restriction.

The endowment fund held by The Luke Trust must be held permanently. A total return resolution for this endowment was passed by the trustees on 14 June 2018 (see note 20). The transfer of funds from this endowment represents the annual transfer to the income fund. Income which arises from this endowment fund (see note 18) can be used for grants to churches, subject to certain geographical preferences.

The Basil Brown Charitable Trust endowment must be held permanently by the NCT. Income which arises from this endowment fund can be used for the installation of accessible loos for disabled people and the provision of kitchen facilities within churches, preferably in areas of high deprivation.

## Notes to the financial statements – as at 31 December 2021

### 20. Application of the power of total return

The investment power of total return was granted by the trustees for the R de Pass legacy via the passing of a total return resolution on 14 December 2017 and for The Luke Trust on 14 June 2018. The power of total return allows the trustees to decide in each year how much of the unapplied total return is transferred to income funds and so available for grant making expenditure. In the year an amount of £110,000 (2020-£98,000) was transferred from the R de Pass legacy and an amount of £92,000 (2020-£90,000) was transferred in the year from The Luke Trust.

The investment return and application of total return to income and to the permanent endowment fund is analysed below:

	R de Pass legacy		The Luke Trust	
	2021 £	2020 £	2021 £	2020 £
Value of endowment as at 1 January	<b>1,596,238</b>	1,577,310	<b>368,811</b>	364,438
Unapplied total return as at 1 January	<b>274,392</b>	215,399	<b>202,726</b>	217,722
Add:				
Investment return: income	<b>55,256</b>	53,359	<b>20,687</b>	10,612
Investment return: unrealised gains	<b>272,495</b>	122,562	<b>99,955</b>	4,628
Investment return: realised gain on investment	–	–	–	64,137
Unapplied total return before transfers to income	<b>602,143</b>	391,320	<b>323,368</b>	297,099
Less:				
Unapplied total return applied to income	<b>(110,000)</b>	(98,000)	<b>(92,000)</b>	(90,000)
Unapplied total return applied to endowment value	<b>(30,329)</b>	(18,928)	<b>(7,007)</b>	(4,373)
Unapplied total return as at 31 December	<b>461,814</b>	274,392	<b>224,361</b>	202,726
Value of endowment as at 31 December	<b>1,626,567</b>	1,596,238	<b>375,818</b>	368,811
Permanent endowment including unapplied total return as at 31 December	<b>2,088,381</b>	1,870,630	<b>600,179</b>	571,537



## Notes to the financial statements – as at 31 December 2021

### 21. Analysis of net assets between funds

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	15,230	–	–	15,230
Investments	1,966,672	1,869,211	2,774,914	6,610,797
Current assets	835,660	4,592,063	–	5,427,723
Creditors: due within one year	(222,789)	(5,008,760)	–	(5,231,549)
At 31 December 2021	2,594,773	1,452,514	2,774,914	6,822,201

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	18,360	–	–	18,360
Investments	2,141,884	1,131,591	2,492,963	5,766,438
Current assets	799,102	978,536	2,570	1,780,208
Creditors: due within one year	(288,048)	(1,324,469)	–	(1,612,517)
At 31 December 2020	2,671,298	785,658	2,495,533	5,952,489

Charity	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	15,230	–	–	15,230
Investments	1,940,667	1,690,913	2,174,734	5,806,314
Current assets	861,765	4,592,062	–	5,453,827
Creditors: due within one year	(222,889)	(4,891,872)	–	(5,114,761)
At 31 December 2021	2,594,773	1,391,103	2,174,734	6,160,610

Charity	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	18,360	–	–	18,360
Investments	2,141,984	995,930	1,923,995	5,061,909
Current assets	803,126	976,183	–	1,779,309
Creditors: due within one year	(295,227)	(1,236,403)	–	(1,531,630)
At 31 December 2020	2,668,243	735,710	1,923,995	5,327,948

The total unrealised gains as at 31 December 2021 constitute movements on revaluation of investments and are as follows:

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Unrealised gains at 1 January	1,811,061	1,468,718	1,806,431	1,482,489
Disposals in the year	–	13,772	–	–
Revaluation	818,359	328,571	718,404	323,942
Total unrealised gains at 31 December	2,629,420	1,811,061	2,524,835	1,806,431

## Notes to the financial statements – as at 31 December 2021

### 22. Operating lease commitments

Annual commitments of the Group and Charity in respect of operating leases expire as follows:

<b>Leasehold property</b>		
<b>Group &amp; Charity</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Less than 1 year	<b>39,850</b>	36,529
Between 1 and 2 years	<b>39,850</b>	–
Between 2 to 5 years	<b>16,604</b>	–
	<b>96,304</b>	36,529

### 23. Members' liability

The company has no share capital and is a charitable company limited by guarantee. The members would be required to contribute a maximum of £10 each in the event of liquidation.

### 24. The Luke Trust

The Luke Trust, registered charity no. 1000550, is deemed to be a subsidiary of NCT as the latter is the sole trustee of the former. The income of The Luke Trust endowment is directed towards churches within the remit of HCPT needing assistance for fabric repair, subject to certain geographical preferences.

A summary of the financial statements of The Luke Trust is as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Statement of financial activities</b>		
Investment income	<b>20,687</b>	10,612
Charitable activities - grants awarded (less grants cancelled)	<b>(80,537)</b>	(66,365)
Gains on investment assets	<b>99,955</b>	68,765
Net increase in funds	<b>40,105</b>	13,012
<b>Balance sheet</b>		
Investments	<b>804,583</b>	704,628
Net current liabilities	<b>(142,993)</b>	(83,143)
Total net assets	<b>661,590</b>	621,485
<b>Income funds available for Luke Trust purposes</b>		
Restricted funds	<b>61,411</b>	49,948
Permanent endowment funds	<b>600,179</b>	571,537
Total funds	<b>661,590</b>	621,485

## Notes to the financial statements – as at 31 December 2021

### 25. Trading subsidiary

The Trust has a trading subsidiary, NCT Heritage Services Limited (NCTHS) which was incorporated on 8 February 2018 with company number 11194504 (England and Wales). NCTHS was set up to help sustain churches and other heritage buildings through the provision of a range of services. The activities of the trading subsidiary were transferred over to the charity on 31 March 2021. The trading subsidiary has been dormant since this date.

A summary of the financial statements of NCT Heritage Services Limited is as follows:

	2021 £	2020 £
Turnover	<b>53,226</b>	230,337
Project expenditure	<b>(33,491)</b>	(106,685)
Overheads	<b>(19,735)</b>	(121,801)
Tax	–	(603)
Profit after tax	–	1,248
Distributions to parent Charity	<b>(3,056)</b>	–
<b>Balance Sheet</b>		
Current assets	<b>100</b>	20,357
Current liabilities	–	(17,201)
Total net assets	<b>100</b>	3,156
share capital	<b>100</b>	100
Retained earnings	–	3,056
	<b>100</b>	3,156

### 26. Related party transactions

In accordance with FRS 102, the Charity has taken advantage of the exemption from disclosing transactions between itself and other group entities (The Luke Trust and NCT Heritage Services Limited).

The aggregate amount of donations received in the year from trustees was £14,599 (2020: £11,290).

One trustee gave a donation in kind valued at £350 (2020-£nil)

There were no other related party transactions during the year that require disclosure (2020 - none).





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Christchurch, Derry-Londonderry

# Grants Awarded and Acknowledgements

# We awarded or recommended **304** awards

## Aberdeenshire

**Inverbervie**, ABK Church of Scotland **£3,000** Foundation

## Angus

**Carnoustie**, Carnoustie Church **£4,000** Gateway

## Antrim

**Ballintoy**, Ballintoy Church **£5,000** Gateway

**Ballymena**, St Patrick **£5,800** Treasure Ireland

**Belfast**, Cathedral Church of St Anne **£14,960** Cornerstone (DfC)

**Belfast**, Knock, St Columba **£25,000** Cornerstone (DfC)

**Belfast**, St Peter **£20,000** Cornerstone (DfC)

**Belfast**, St Simon **£10,000** Cornerstone (DfC)

**Braniel**, Braniel Methodist and Presbyterian Church

**£15,000** Cornerstone (DfC)

**Whiteabbey**, Whiteabbey Presbyterian Church **£2,665** Gateway

## Armagh

**Armagh**, St Patrick's Cathedral **£24,500** Cornerstone (DfC)

**Creggan**, Church of Ireland **£6,500** Treasure Ireland **£2,000** Gateway (Wolfson)

**Poyntzpass**, Acton Parish Church of Ireland **£4,000** Treasure Ireland

## Bedfordshire

**Gamlingay**, St Mary the Virgin **£230,433** Heritage Stimulus Fund

**Luton**, St Margaret's Methodist Church **£284** Foundation

**Northill**, St Mary Virgin **£98,558** Heritage Stimulus Fund

**£7,500** Cornerstone (Wolfson)

**Shillington**, All Saints **£2,500** Nayler Awards

**Stevington**, St Mary the Virgin **£5,000** Gateway

**£5,000** Gateway (Wolfson)

## Bristol

**Soundwell**, St Stephen **£3,700** Gateway

## Buckinghamshire

**Buckland**, All Saints **£2,925** Foundation

**Castlethorpe**, SS Simon and Jude **£10,000** Cornerstone

**Cheddington**, St Giles **£5,000** (Other recommended grant)

**Hughenden**, St Michael and All Angels **£96,072** Heritage Stimulus Fund

**Latimer**, St Mary Magdalene **£825** Foundation

**Stowe**, St Michael **£5,000** (Other recommended grant)

## Caithness

**Wick**, St John the Evangelist Episcopal Church **£10,000** Cornerstone

## Cambridgeshire

**Etton**, St Stephen **£5,000** Gateway (Wolfson)

**Kingston**, All Saints and St Andrew **£5,000** Gateway

**£5,000** Gateway (Wolfson)

**Leighton Bromswold**, St Mary the Virgin **£79,128**

Heritage Stimulus Fund

**Little Wilbraham**, St John the Evangelist **£5,000**

(Other recommended grant)

**Lode**, St James **£4,317** Foundation

**Soham**, St Andrew **£3,625** Foundation

## Carmathenshire

**Llanpumsaint**, Llanpumsaint Church **£3,400** Foundation

## Ceredigion

**Llanfihangel Y Creuddyn**, St Michael **£10,000** Friends

## Cheshire

**Macclesfield**, St Alban **£5,000** Gateway (Wolfson)

## Conwy

**Llanfairtalhaiarn**, St Mary **£10,000** Cornerstone

## Cornwall

**Launceston**, St Stephen the Martyr **£301,098**

Heritage Stimulus Fund

**Maker**, St Mary & St Julian **£2,190** Foundation

**Marazion**, Friends' Meeting House **£63,410** Heritage Stimulus Fund

**St Neot**, St Anietus **£45,298** Heritage Stimulus Fund

**South Hill**, St Sampson's **£5,000** Gateway **£5,000**

Gateway (Wolfson)

**Stratton**, St Andrew's **£3,000** Gateway **£2,000** Gateway (Wolfson)

**Truro**, St Stythians **£3,378** Foundation

## Cumbria

**Aikton**, St Andrew **£1,300** Foundation

**Kendal**, Friends Meeting House **£284,546** Heritage Stimulus Fund

**Levens**, St John **£5,000** Gateway

**Waberthwaite**, St John **£5,000** Gateway **£5,000** Gateway (Wolfson)

**Whitehaven**, St James' Church **£5,000** Gateway

**£5,000** Gateway (Wolfson)

**Workington**, St John the Evangelist **£177,966** Heritage Stimulus Fund

## Denbighshire

**Llangollen**, St Collen **£7,500** Gateway (Wolfson)

**Rhyl**, Sussex Street Christian Centre **£20,000** Cornerstone

**Ruthin**, Our Lady Help of Christians **£2,920** Foundation

## Derbyshire

**Edale**, Holy and Undivided Trinity **£10,000** Cornerstone

**Holloway**, Christ Church **£5,000** Gateway (Wolfson)

**New Mills**, St George's **£4,967** Foundation

## Derry

**Derry**, St Columba **£4,500** Gateway (Wolfson) St Columba

**£6,000** Treasure Ireland

**Draperstown**, St Columba **£4,000** Treasure Ireland

**Londonderry** Christ Church **£10,000** Treasure Ireland

**Glenullin**, St Joseph **£5,700** Gateway (DfC)



# Awards in 2021, totalling **£5.2 million**

## Devon

**Bigbury**, St Lawrence **£132,708** Heritage Stimulus Fund  
**Harberton**, St Andrew **£4,000** Gateway **£2,500** Nayler Awards  
**Pyworthy**, St Swithun **£2,500** Foundation

## Dorset

**Blandford Forum**, St Peter and St Paul **£20,000** Cornerstone  
**£7,500** Cornerstone (Wolfson)  
**Bournemouth**, St Thomas **£1,687** Foundation  
**Cheselbourne**, St Martin **£16,771** Heritage Stimulus Fund  
**Kington Magna**, All Saints Church **£3,500** Gateway (Wolfson)

## Down

**Bangor**, St Andrew Presbyterian Church **£10,000** Cornerstone (DfC)  
**Donaghadee**, County Down Methodist Church **£7,500** Treasure Ireland  
**Dromore**, Cathedral Church of Christ the Redeemer **£12,760**  
 Cornerstone (DfC)  
**Killinchy**, Killinchy Presbyterian Church **£22,780** Cornerstone (DfC)  
**£5,000** Cornerstone (Wolfson)  
**Magherally**, St John the Evangelist **£4,500** Treasure Ireland  
**Newry**, First Presbyterian Church (Non-Subscribing) **£7,500**  
 Treasure Ireland **£5,000** Gateway (Wolfson)

## Dunbartonshire

**Gartocharn**, Kilmaronock Church **£10,000** Cornerstone  
**£7,500** Cornerstone (Wolfson)

## Durham

**Brancepeth**, St Brandon **£5,000** (Other recommended grant)  
**Wycliffe**, St Mary **£18,000** Cornerstone

## East Renfrew

**Giffnock**, Orchardhill Parish Church **£5,000** Foundation

## East Sussex

**Eastbourne**, All Souls **£8,000** Gateway (Wolfson)  
**Ewhurst Green**, St James the Great **£4,575** Foundation  
**St Leonards On Sea**, St Ethelburga's **£3,595** Foundation

## Essex

**Aythorpe Roding**, St Mary the Virgin **£1,500** Foundation  
**Greenstead** St Andrew **£5,000** Gateway  
**Newport**, St Mary the Virgin **£10,000** Cornerstone

## Fermanagh

**Belleek**, Slavin Parish Church **£1,000** Treasure Ireland  
**Enniskillen**, St Macartin Cathedral **£25,000** Cornerstone (DfC)  
**Scribbagh**, St Joseph **£4,000** Treasure Ireland

## Fife

**Kirkcaldy**, Kirkcaldy Old Kirk **£10,000** Cornerstone  
**£10,000** Foundation **£7,500** Cornerstone (Wolfson)

## Flintshire

**Yr Wyddgrug/Mold**, Bethesda Presbyterian Church of Wales  
**£1,595** Foundation

## Glamorgan

**St Andrew Major**, St Andrew **£5,000** Gateway (Wolfson)  
**£3,500** Gateway

## Gloucestershire

**Amberley**, Holy Trinity **£5,000** Cornerstone  
**Olveston**, St Mary the Virgin **£5,000** (Other recommended grant)  
**Redbrook**, St Saviour **£3,000** Foundation  
**Redmarley D'abiot**, St Bartholomew  
**£350** Preventative Maintenance Micro Grants  
**Stanley Pontlarge**, St Michael **£5,000** Gateway (Wolfson)  
**Stinchcombe**, St Cyr **£5,000** Cornerstone  
**Wick**, St Bartholomew **£2,177** Foundation

## Gwynedd

**Llandderfel**, St Derfel **£5,000** Gateway (Wolfson)

## Hampshire & the Isle of Wight

**Farringdon**, All Saints **£4,000** Gateway (Wolfson)  
**Hawkey**, St Peter and St Paul **£4,180** Foundation  
**Nether Wallop**, St Andrew **£5,000** Gateway  
**£4,800** Gateway (Wolfson)  
**Newport**, Minster Church of Sts Thomas **£612,534** Heritage  
 Stimulus Fund **£30,000** Cornerstone **£10,000** Cornerstone (Wolfson)  
**Rockbourne**, St Andrew **£74,667** Heritage Stimulus Fund  
**£12,000** Cornerstone **£7,500** Cornerstone (Wolfson)  
**Southsea**, St Luke and St Peter **£10,000** Cornerstone

## Herefordshire

**Croft**, St Michael and All Angels **£75,282** Heritage Stimulus Fund  
**£10,000** Cornerstone **£10,000** Cornerstone (Wolfson)  
**Kingsland**, St Michael and All Angels **£10,000** Cornerstone  
**£7,500** Cornerstone (Wolfson)  
**Llangarron**, St Deinst **£43,169** Heritage Stimulus Fund **£7,500**  
 Cornerstone (Wolfson)

## Hertfordshire

**Kelshall**, St Faith **£5,000** Cornerstone (Wolfson)

## Highland

**Milton**, Killearnan Parish Church **£2,100** Foundation

## Kent

**Chatham**, St Paul with All Saints Church **£2,200** Foundation  
**Chevening**, St Botolph **£41,671** Heritage Stimulus Fund  
**Frittenden**, St Mary **£550** Foundation  
**Upper Hardres**, St Peter and St Paul **£735** Foundation  
**Wickhambreaux**, St Andrews **£118,228** Heritage Stimulus Fund  
**£12,000** Cornerstone **£5,000** Cornerstone (Wolfson)

## Lanarkshire

**Dalziel**, St Andrew **£2,640** Foundation

### Lancashire

**Euxton**, Parish Church **£7,500** Cornerstone (Wolfson)

**Preston**, St Walburge **£5,000** Foundation

**Wigan Newtown**, St Mark **£913** Foundation

### Leicestershire

**Cosby**, Methodist Church **£2,900** Foundation

**Peckleton**, St Mary Magdalene **£25,000** Heritage Stimulus Fund

**£5,000** Gateway **£5,000** Gateway (Wolfson)

**Ratby**, St Philip and St James **£26,108** Heritage Stimulus Fund

**Willoughby on the Wolds**, St Mary and All Saints **£5,000** Gateway  
**£3,000** Gateway (Wolfson)

### Lincolnshire

**Burgh on Bain**, St Helen **£5,000** Gateway **£5,000** Gateway  
(Wolfson)

**Glentham**, St Peter **£5,000** Foundation

**High Teynton**, St John the Baptist **£2,500** Gateway

**Linwood**, St Cornelius **£4,000** Gateway

**Marshchapel**, St Mary **£36,168** Heritage Stimulus Fund

**Skillington**, St James **£42,107** Heritage Stimulus Fund

### Liverpool and Merseyside

**Whiston**, St Nicholas **£4,906** Foundation

### London

**Bethnal Green**, St Matthew **£18,000** Cornerstone

**Croydon**, Christ Church **£385** Preventative Maintenance Micro Grants

**Finchley**, St Mary-at-Finchley **£2,415** Gateway

**Fulham**, St Alban **£1,000** Foundation

**Hanley Road**, St Saviour **£20,000** Cornerstone

**Hillingdon**, St John the Baptist **£4,862** Foundation

**Holborn**, St George the Martyr **£1,700** Foundation

**Hoxton**, St John the Baptist with Christ Church **£3,750** Foundation

**Isleworth**, All Saints **£5,000** Gateway

**Peckham**, Rye Lane Baptist Chapel **£5,000** Gateway

**Plumstead**, St Nicholas Church **£4,434** Foundation

**Somers Town**, St Mary the Virgin **£3,500** Foundation

**Stoke Newington**, St Michael **£4,000** Gateway

**Surbiton**, St Matthew **£7,500** Nayler Awards

### Manchester

**Droylsden**, St Martin **£4,410** Foundation

**Victoria Park**, St Chrysostom **£425** Preventative Maintenance Micro Grants

### Merseyside

**Birkenhead**, Our Lady of the Immaculate Conception  
**£5,805** Foundation

**Birkdale**, St Peter's Church **£5,000** Foundation

**New Brighton**, Ss Peter, Paul and St Philomena's **£4,868** Foundation

### Midlothian

**Edinburgh**, St John The Evangelist **£30,000** Cornerstone  
**£10,000** Cornerstone (Wolfson)

### Monmouthshire

**USK**, St Francis Xavier & St David Lewis **£5,000** Gateway

### Moray

**Findhorn**, Findhorn Church **£15,000** Cornerstone  
**£10,000** Cornerstone (Wolfson)

### Newcastle upon Tyne and Tyne & Wear

**Gateshead, Bensham**, St Chad **£255,574** Heritage Stimulus Fund

**Newcastle upon Tyne**, All Saints **£2,000** Foundation

### Norfolk

**Billingford**, St Leonard **£4,000** Gateway (Wolfson)

**Caister-on-Sea**, Holy Trinity **£95,867** Heritage Stimulus Fund

**£10,000** Cornerstone **£7,500** Cornerstone (Wolfson)

**Homersfield**, St Mary **£68,389** Heritage Stimulus Fund **£10,000**

Cornerstone **£7,500** Cornerstone (Wolfson)

**Hickling**, St Mary **£7,500** Gateway (Wolfson) **£3,700** Gateway

**Sutton**, St Michael **£10,000** Cornerstone

**Wilby**, All Saints **£20,000** Cornerstone

**£10,000** Cornerstone (Wolfson) **£4,720** Foundation **£3,367** Gateway

### Northamptonshire

**Badby**, St Mary the Virgin **£7,500** Gateway (Wolfson)

**Higham Ferrers**, St Mary the Virgin **£47,383** Heritage Stimulus  
Fund **£5,000** Gateway

**Northampton**, All Saints **£65,527** Heritage Stimulus Fund

**Stowe**, St Michael **£5,000** Cecil King Memorial Foundation

**Tiffeld**, St John the Baptist **£5,000** Cornerstone (Wolfson)

**£3,500** Gateway

### Northumberland

**Alnmouth**, St John The Baptist **£2,450** Foundation

**Alnwick**, St Paul **£7,500** Gateway (Wolfson) **£3,500** Gateway

### Nottinghamshire

**Bilborough**, St John the Baptist **£10,000** Cornerstone

**South Clifton**, St George the Martyr's **£4,844** Foundation

### Oxfordshire

**Cogges**, St Mary **£119,680** Heritage Stimulus Fund **£5,000**  
Cornerstone (Wolfson)

**Spelsbury**, All Saints **£5,000** (Other recommended grant)

**West Hendred**, Holy Trinity **£5,000** Gateway (Wolfson) **£3,700**  
Gateway

**Wroxton**, All Saints **£5,000** Gateway **£3,000** Gateway (Wolfson)

### Powys

**Carno**, St John the Baptist **£4,000** Gateway

**Newtown**, All Saints **£10,000** Cornerstone

### Renfrewshire

**Paisley**, Holy Trinity & St Barnabas Episcopal Church **£6,400**  
Foundation

### Rutland

**Oakham**, All Saints **£1,195** Foundation

### Shropshire

**Llanyblodwel**, St Michael **£5,000** Cornerstone

**Sheinton**, St Peter and St Paul **£5,000** Gateway (Wolfson)

**Tong**, St Bartholomew **£3,000** Gateway

### Somerset

**Bridgwater**, Baptist Church **£3,240** Foundation

**Bridgwater**, St John **£10,000** Gateway (Wolfson)



**Butleigh**, St Leonard **£5,000** Foundation  
**Cloford**, The Blessed Virgin Mary **£5,000** Foundation  
**Huntspill**, St Peter and All Hallows **£10,000** Cornerstone  
**£10,000** Cornerstone (Wolfson)  
**Nynehead**, All Saints **£375** Foundation  
**Sparkford**, St Mary Magdalene **£4,500** Foundation  
**West Chinnock**, Church of the Blessed Virgin Mary **£5,000**  
 Foundation  
**Woolley**, All Saints **£5,000** Gateway (Wolfson) **£3,800** Gateway

## Staffordshire

**Hednesford**, Our Lady Lourdes **£10,000** Cornerstone

## Stirlingshire

**Fintry**, Fintry Kirk **£1,860** Foundation **£3,700** (Wolfson)

## Suffolk

**Dallinghoo**, St Mary **£5,000** (Other recommended grant)  
**Little Bealings**, All Saints Church **£10,000** Cornerstone  
**Nettlestead**, St Mary **£17,500** Cornerstone  
**£7,500** Cornerstone (Wolfson)  
**Reydon**, St Margaret **£7,500** Cornerstone (Wolfson)  
**Rushmere St Andrew**, St Andrew **£32,873** Heritage Stimulus  
 Fund **£5,000** Gateway (Wolfson) **£3,800** Gateway  
**Sibton**, St Peter **£3,800** Gateway

## Sussex

**Alfriston**, St Andrew **£5,000** Gateway **£2,000** Gateway (Wolfson)  
**Bolney**, St Mary Magdalene **£5,000** Gateway  
**Eastbourne**, All Souls **£5,000** Gateway  
**Hastings**, St Clement **£30,000** Cornerstone **£5,000** Cornerstone  
 (Wolfson)  
**Maresfield**, St Bartholomew **£5,000** Cornerstone

## Tyrone,

**Castlederg**, St Bestius **£5,500** Treasure Ireland  
**Cranagh**, St Patrick's **£4,000** Treasure Ireland  
**Fivemiletown**, Kiltermon Church **£10,000** Cornerstone (DfC)  
**Newtownstewart**, St Eugene **£5,700** Treasure Ireland **£4,000**  
 Gateway (Wolfson)  
**Omagh**, Christ the King **£7,250** Gateway (DfC)  
**Termonamongan**, Parish Church **£10,000** Cornerstone (DfC)

## Warwickshire

**Newbold on Stour**, St David **£5,000** Cornerstone  
**Norton Juxta Twycross**, Holy Trinity **£71,626** Heritage Stimulus Fund  
**Ratley**, St Peter ad Vincula **£5,000** (Other recommended grant)

## West Midlands

**Birmingham**, St Paul's in the Jewellery Quarter **£1,172** Foundation  
**Dudley**, St Thomas and St Luke **£10,000** Cornerstone  
**£10,000** Cornerstone (Wolfson)  
**Northfield**, St Laurence **£1,725** Foundation  
**Shirley**, St James **£1,350** Foundation  
**Walsall**, St Matthew **£5,000** Gateway

## West Sussex

**Clapham**, St Mary the Virgin **£2,500** Gateway (Wolfson)

## Wiltshire

**Cricklade**, St Sampson **£10,000** Cornerstone **£5,000** Cornerstone  
 (Wolfson)

**Heytesbury**, St Peter and St Paul **£9,556** Foundation  
**Purton**, St Mary's **£3,000** Foundation  
**Steeple Ashton**, St Mary **£35,763** Heritage Stimulus Fund  
**West Dean**, St Mary the Virgin **£3,432** Foundation **£2,700**  
 Foundation

## Worcestershire

**Kyre Wyard**, St Mary **£18,662** Heritage Stimulus Fund  
**£3,500** Gateway **£2,500** Gateway (Wolfson)  
**Little Witley**, St Michael and All Angels **£5,000** Foundation  
**Suckley**, St John the Baptist **£10,000** Cornerstone

## Wrexham

**Marchwiell**, St Deiniol and St Marcella **£4,600** Foundation

## Yorkshire

**Drax**, St Peter & St Pauls **£923** Foundation  
**Filey**, St Oswald **£4,880** Foundation  
**Hebden Bridge**, Hope Baptist Church **£675** Foundation  
**Hull**, St Mary the Virgin **£10,000** Cornerstone **£10,000**  
 Cornerstone (Wolfson)  
**Kirkheaton**, St John The Baptist **£3,000** Foundation  
**Leeds**, St Margaret and All Hallows **£20,000** Cornerstone  
**Middleton Tyas**, St Michael & All Angels **£7,500** Gateway  
 (Wolfson) **£5,000** Gateway  
**Oxenhope**, St Mary the Virgin **£10,000** Cornerstone **£700**  
 Foundation  
**Pocklington**, All Saints **£4,826** Foundation  
**Ripley**, All Saints **£4,000** Gateway (Wolfson) **£3,500** Gateway  
**Saltaire**, United Reformed Church **£61,389** Heritage Stimulus Fund  
**Selby**, Selby Abbey **£5,000** (Other recommended grant)  
**Sheffield**, Cemetery Road Baptist Church **£17,500** Cornerstone  
**Thorpe Hesley**, Holy Trinity **£3,285** Foundation  
**Wakefield**, St John the Baptist **£5,000** Foundation  
**Woodhall**, St James the Great **£3,640** Foundation  
**Yorkshire Historic Churches Trust** **£1,927** Gateway

Total Grants recommended **£5,240,400**

## Our Grants in 2022

### Preventative Micro Maintenance Grants

– small grants of up to **£500** towards simple maintenance projects such as gutter clearance

**Foundation Grants** – grants of up to **£5,000** towards maintenance and small repair works.

**Gateway Grants** – grants of up to **£10,000** towards either repair work or project development work.

**Cornerstone Grants** – grants of up to **£50,000** towards major capital repair work or the installation of kitchens and loos.

# Specialist Skills Directory

**Whether you need a blacksmith or a steeplejack or an architect or a stained glass restorer, our Specialist Skills Directory makes it easy to find the right person for the job. We are grateful for the support of our members, listed below in helping to keep the UK's churches fit for the future.**



Specialist  
Skills  
Directory  
Member



3A Roofing Ltd	CDL Steeplejacks	Happy House Interiors Ltd
Adams Napier Partnership	CEL Group	Harrison Flagpoles
Ablemarsh Safety Consultants	CES Lighting & Electrical Engineers	Harrison Thompson & Co Ltd (Yeoman Rainguard)
Airtex Structural Height Specialists	Chapel Studio Stained Glass Ltd	Heritage Roofing York Limited
AKSWard Ltd	Chawton Hill Associates Ltd	Heritage Tiling & Restoration Co
Aldridge Glass	Chedburn Codd	Hetreed Ross Architects
Alpha Furniture	Chris McCollum Building Conservation	High Level Maintenance
Alto Electrical Ltd	Chris Pike Associates	Highlife Rope Access
Anthony J Smith (Gloucester) Ltd	Cintec International Ltd	Hirst Conservation Ltd
Anthony Short & Partners LLP	Clague Architects	Holy Well Glass
Apex Access Group	Clarke Roofing Southern Ltd	Horological Engineering Services
APi Communications Ltd	CLS Electrical Services Ltd	Hugh Massey Architects
Apostle Charity Consulting	Coe Stone Ltd	Hutton + Rostron Environmental Investigations Ltd
Archicraft	Compton Fundraising Consultants Ltd	ICM UK
Ark Stained Glass & Leaded Lights Ltd	Copperstone Projects Limited	Ion Glass
Arte Conservation Ltd	Cornish Lime Co Ltd	Irving Patrick Consulting Ltd
Artisan Plastercraft Ltd.	CPL Chartered Architects	J and J W Longbottom Ltd
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Ascribe Management Services Limited	Crosby Granger Architects	Janie Lightfoot Textiles LLP
Atherton Consultancy Services Limited	Cunningham Stone Contracts Limited	Javalin Network Services Ltd
Austin (Heating & Air Conditioning) Ltd	Des Cairns Architecture	John Nethercott & Co
Baart Harries Newall	Design Lights Ltd	John Taylor & Co
Bailey International	Devlin Plummer Stained Glass Ltd	John Williams & Company Ltd
Bakers of Danbury	Distributed Sound & Video Ltd	Jones & Fraser Ltd
Benjamin and Beauchamp Architects	DM Music Ltd	Jupiter Heating Systems Ltd
Between Time Ltd	DNG Stained Glass	Ken Burrows Ltd
BJN Roofing (Contractors) Ltd	E-Bound AVX Ltd	L A Hurrell Ltd
Black Dragon Forge	Ellis & Co (Restoration and Building)	L V Stevens & Co
Blackett-Ord Conservation Ltd	Ellis & Moore Consulting Engineers Ltd	Lang Conservation Ltd
Blyth and Co Ltd	Emcon Services	LDC Heritage Restoration
Bonsers (Nottingham) Ltd	Envirograf	Le Lay Architects Ltd
Brian The Brush Limited	ESP Projects Ltd	Le Page Architects
Calibre Metalwork Ltd	Falconbridge Site Security Ltd	Lead It Be
Campbell Smith & Co Ltd	Fogarty Restoration & Building Services	Lewis & Lewis
Capital Appeals	Four Walls Building Company Ltd	Light Perceptions Ltd
Carnduff Stone Restoration	Fullers Finer Furniture	Lighting Dynamics UK
Caroe and Partners	G/S Plastering and Tiling	Lightning Protection Services
Carter Jonas	Gifted Philanthropy Limited	Lime Cymru
Carthy Conservation Ltd	Gillett & Johnston Ltd	
Cater Roofing Contractors Ltd	Greenbarnes Ltd	

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 Clare Wand, Director of Finance and Governance

## Volunteers

We are grateful to our dedicated volunteers whose generosity helps support our work.



## Charity Number

1119845

## The Luke Trust

1000550

## Company Numbers

NCT: 06265201 (England and Wales)  
 NCT Heritage Services Ltd: 11194504 (England and Wales)

## Principal Address and Registered Office

7 Tufton Street London SW1P 3QB

## Auditor

Buzzacott LLP  
 130 Wood Street  
 London EC2V 6DL

## Bankers

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 West Malling  
 Kent ME19 4JQ  
  
 HSBC Bank Plc  
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 London EC4N 4TR

## Investment Managers

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 85 Queen Victoria Street  
 London EC4V 4ET

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