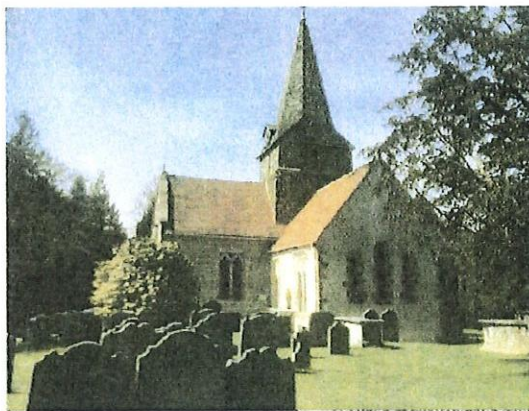




St Mary's Bramshott
Church Centre Liphook



BRAMSHOTT & LIPHOOK PAROCHIAL CHURCH COUNCIL



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2022

Valentine Hughes

April 2023
Registered Charity No 1128142

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st DECEMBER 2022

1. General

1.1 PCC Members

The following people served as members of the PCC from April 2022 to April 2023:

Incumbent	The Rev'd Valentine Inglis-Jones	Inducted March 2011
Churchwardens (elected annually):	There were no Churchwardens appointed	
Readers' Rep:	Viv Chamberlain	Until 2023
Deanery Synod Reps:	Elizabeth Brown	Until 2023
	Juliet Bohun	Until 2023
PCC Elected Members:	Elizabeth Brown	Until 2024
(Up to 12 members)	Nikki Bryant	Until 2024
	Hilton Carr	Until 2023
	David Lingham	Until 2024
	Peter Manning	Until 2024
	Caroline Miller	Until 2024
	Colin Jackson	Until 2025
	Kit Powell	Until 2025
	Vacant	
	Vacant	
	Vacant	
	Vacant	
Officers:		
Treasurer	Stewart Paterson from October 2020	
PCC Secretary	Juliet Bohun from January 2020	
Electoral Roll Officer	Elaine Heptonstall	

Office Address: Church Office, The Ark, Portsmouth Road, Liphook, Hampshire GU30 7DJ
 Bankers: Lloyds Bank, 3 The Square, Liphook GU30 7AE
 Registered Charity Number: 1128142

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2022 (continued)

1.2 Objects and Constitution of the PCC

The object of the Bramshott and Liphook PCC is to further/promote in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

As a part of its general promotion of the whole mission of the Church, the PCC provides a benefit to the public by:

- providing facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for its members and for anyone who wishes to benefit from what the Church offers; and
- promoting Christian values, and service by members of the Church in and to their communities, to the benefit of individuals and society as a whole.

This is delivered through and in the context of its vision statement:

Living for the Kingdom of God through prayer, community, encounter and mission.and values:

Prayer:

We seek to be a people of prayer in all we do, living in awareness of God's presence in our lives as we listen to God through the Holy Spirit speaking in our prayer life and His word, the Bible

Community

We are a family with Christ as our head and seek to be generous in our hospitality to all, valuing one another for who we are as people made in the image and likeness of God.

Encounter

We seek to encounter God in our lives, being open to the Holy Spirit working in and through us to show God's Kingdom.

Mission

We seek to be a sign and foretaste of God's Kingdom in our community showing God's love in power as we step out in faith to invite people into His family.

The Bramshott and Liphook PCC is a body corporate. The composition of the PCC is regulated by the Church Representation Rules as contained in Schedule 3 of the Synodical Government Measure (as amended). The functions and power of the PCC are contained in the Parochial Church Councils (Powers) Measure 1956, as amended by the 1969 Measure.

Elections to the PCC are held annually. All members of the Church Electoral Roll are entitled to vote and stand for election. There is also provision for the co-option of members on to the PCC. The incumbent is ex-officio, a member and the chairman. The role of PCC chair was delegated to Paul Arnold in 2015 and fell vacant following last year's APCM. The PCC operates through a Standing Committee and a number of Teams.

The PCC is responsible for:

- the financial management of the Church, the Church Centre, Church Centre Chapel, the Link and the Ark.
- the care and maintenance of the Church fabric and that of the Church Centre, Church Centre Chapel and Link and The Ark.
- the care and maintenance of the Churchyard.

Powers have been conferred on the PCC by the Parochial Church Council (Powers) Measure 1956 to enable the Council to discharge these responsibilities.

2. REPORTS FROM OFFICERS

2.1 Rector's Report

"Do not fear, Zion;
do not let your hands hang limp.
The Lord your God is with you,
the Mighty Warrior who saves.
He will take great delight in you;
in his love he will no longer rebuke you,
but will rejoice over you with singing."
(Zeph 3:16-17)

These much loved verses from Zephaniah have brought hope and assurance to generations of Christians. Our church prayer group who meet every Monday felt they were important for 2022. At the beginning of the year with Lockdown drawing to a close our church numbers were at around 40% and we had a projected deficit of £25k. But in our little prayer group we felt that our amazing Father was telling us not to fear, that everything would be OK.

Our Big Church Clean marked a new start as we got rid of blinds that had shrouded the Church Centre for 35 years and cleaned the stained glass at St Mary's to let the light shine through. Since then, God has continued to provide for us with volunteers when we've needed them, finances so we finished the year with only a small deficit, and new members who have trickled into St Mary's and come in fits and starts at the Church Centre.

During the year we continued to train our prayer ministry team, running our "Closer to God" course which was attended by many in the church and some on the fringe. Our sung worship at the Church Centre was greatly lifted by the arrival of Chris and Jennie Orange who have blessed us so richly with their wealth of experience and Spirit filled worship leading.

Ours was one of the first parishes Bishop Johnathan visited in his round of the Diocese and he greatly enjoyed meeting our team of volunteers around a cup of coffee in the rectory. This included members of our Pastoral Visiting team who have continued to support those unable to get to church, our Seniors team and our Children and Families team who both have supported and built our church community, and a leader from our local Food Bank whose strong links with the church have continued.

In addition to our Seniors and Families work, our youth group has waxed and waned as we saw many confirmed before Easter and continued to support them through the year and pray for them every week at 6:30am. Our Home Groups have grown consistently from 3-4 groups to around 7 by the year end. As noted above our sidesmen and welcome teams have welcomed newcomers and we held 2 newcomers events in the year.

In terms of outreach we have continued to support our Nursery school through a testing phase that has seen schools in the sector fail. Our school provides an outstanding level of education and supports families and children some of whom have acute needs. We've built good relationships with families and staff but would like to strengthen these ties as our church grows. Our links with the Junior School and Bohunt remain good but suffer from a lack of volunteers. Our Parche team do an incredible job bringing hope and the gospel to many in our local nursing homes who want to receive communion, or reconnect with the faith after many years. 2022 also saw the formation of our new Missions committee spearheaded by Alison Jackson who has done much to raise awareness of the truly inspirational mission organisations that we support.

We held a PCC away day in the Autumn and concluded that we would like to focus on building our community and our volunteer teams. Those who volunteer for church activities tend to feel they belong more and consequently are better at inviting their friends! It has been great to continue to see some of our key volunteers growing in confidence and faith. Nikki Bryant started her training for

ordination with the diocese and Elizabeth Allford and Keith Ireland both attended a lay leadership leaders course held by the diocese and were commissioned in a service recently. Page 5 of 12

Finally it was very sad to see our much loved Alan Geddes go on to be with Jesus. Alan's last visit to church was at our carol service where he read the beginning of John's Gospel, which deeply impacted many in the congregation. Alan will be greatly missed. But his was a life lived well. We are facing unprecedented challenges in the year ahead both from some of the proposed changes to church doctrine and in fierce pressures without as our world enters a time of great uncertainty. God has kept our little church floating in the midst of the storm. I am sure that his plans for our church and our community are very great indeed.

2.2 Churchwarden with prime responsibility for St Mary's

Writing on behalf of St. Mary's Congregation (No Churchwarden)

The past year has shown an increase in the number of people attending the 8 am and 9 30 am services at St Mary's, and consequently more members of the congregation have become involved in the life of the church family.

Since the last APCM in 2022 there have been many events held in the church. In June Bramshott Open Gardens took place, and church members were involved, especially with the refreshments. In October we welcomed Portsmouth Cathedral Choir for a well received concert.

During the Bramshott Open Gardens event, along with the late Queen's jubilee celebrations, harvest festival and over the Christmas period, the church has been beautifully and lovingly decorated by volunteers.

At the end of June the annual Canada Day service took place, as usual involving the children from Liphook school. Once again the annual Service of Remembrance was held in the church and round the War memorial. In December It was a joy to be able to hold a 'live' carol service for the first time since lockdown.

As the numbers of the church family continue to grow, so does the life of the church.

Kay Murray
April 2023

2.3 Report for the Church Centre

Writing on behalf of the Church Centre Congregation (No Churchwarden)

Since returning from lockdown, attendance at our Sunday services has picked up, and we have enjoyed welcoming some newcomers. Messy Church is continuing monthly, and following a move to the afternoons, we are getting a good number of families.

The Church Centre has been decorated! There is still lots of work to be done, but the hall, toilets and foyer look so much better painted in a beautiful green, with the vestry looking extra special in a golden yellow. Thanks to Cleone for choosing so well, and to Leon for painting. We have also installed a new dishwasher, and it is so joyful to be met in the kitchen by a dry floor! There are new blinds on the west room windows, a vast improvement on the tired curtains. A huge thank you to Pete for his help.

We had several fundraising events which were enjoyed by lots of us including a quiz and curry night in 2022, where Debbie Terry and I joined forces to write some fun questions! Thank you to Cleone & Kay and the catering team, and Debbie for top class support! Then in February 2023, there was another chance to test our brains with a quiz night, this time on the Royal Family, where our guest speaker, Matthew Dennison, joined us for a very enjoyable evening.

We were honoured to have a reception, following dear Alan Geddes's funeral, at the Perpetua Centre, which, unsurprisingly, was packed full of his friends and family. It was lovely to see familiar faces from the past.

The Centre continues to be a hub of activity and a special place to worship and is very much alive with God's presence.

Nikki Bryant

Church Administrator & Children and Families Worker

2.4 Treasurer's Report

Introduction & acknowledgements

While I have the responsibility of being Treasurer, in effect, I am reporting on the kind and excellent efforts of other people.

Leanne Miller is to be heartily thanked for her effort in keeping our records in order and for providing **Matthew Elkins**, our supervising inspector, with the information he required to complete the audit of our accounts. **Katy Ramage** has stoically taken care of our payroll, for which she deserves heartfelt thanks. **Hilton Carr** has done excellent work as our gift aid secretary. **Peter Manning** has been a big help in tracking our income and reconciling our records.

Matthew at Knox Cropper has carried out the inspection of our accounts once again.

A big thank you to you all.

Overview of 2022

The Parish began the year with a balance on our unrestricted funds of £13,060. It is to be remembered that our desired level of reserves is around £30,000. We ran a deficit over the course of 2022 of GBP6,575 (including a GBP3,802 non-cash depreciation charge) on the unrestricted funds and a surplus of GBP800 on the restricted funds.

In consequence our carried over funds into 2023 on the unrestricted funds amount to GBP6,485. It is worth remembering they stood at just GBP450 at the end of 2019.

Very importantly, after the close of our books for 2022, the Parish was in receipt of two legacies for a total sum of GBP22,000. This will have a transformative impact on our reserves for 2023 bringing them close to a prudent level.

We were able to pay our full parish share in 2022. We have also given generously to our chosen charities.

While the legacies are a hugely welcome boost to our finances, we must not let the comfort they give blind us to the deteriorating underlying position of our finances. While rent from the Ark, fee income and rental from the church hall were all strong over the year, regular donations were down.

To meet the challenges posed, we have initiated a campaign to encourage parishioners to increase their giving and, by linking charitable giving to specific donations to particular causes, we should be able to close the recurring gap between income and on-going expenditure.

The accounts for 2022

On page 10 of this report there is a statement of the financial activities of 2022 together with detailed explanatory notes that have been compiled by Knox Cropper.

Financial Management

Our income and expenditure is recorded in the cloud-based Xero accounting system. ChurchSuite (a

cloud-based database management tool) is used to record our giving and make Gift Aid claims. Page 7 of 12

In addition to the computerised system to record all transactions, we have continued to use the financial controls listed below:

- the PCC and Standing Committee are advised on our financial position in relationship to our budgets on a regular basis and/or as required.
- the 2022 budget have been discussed and agreed by the PCC.
- no expenditure is reimbursed without receipts and a completed and duly authorised claim form.
- salaries are paid direct to employee's bank accounts by an automated system through our Bankers; we use accountants Traviss and Co as our payroll providers.
- online transactions require 2 signatures/authorizations and cheques over £200 require 2 signatures.
- the bookkeeper can access all PCC bank accounts via an on-line banking system allowing the viewing of all the Lloyds and CAF bank account statements at any time.
- our payroll administrator sets up appropriate payments to the Inland Revenue;
- we prepare and submit Gift Aid redemption requests via the HMRC internet claims system.

Stewart Paterson
Treasurer

3 Report of the PCC activities

During 2022 the PCC met 7 times, including an Awayday, with an average attendance of 10. The PCC members elected at the APCM are listed on page 1. Unfortunately, no churchwardens were elected.

In principle, the Standing Committee should consist of the Rector, the two Churchwardens, the Treasurer, the PCC Secretary and one other PCC member. In practice, in the absence of Churchwardens, an additional two PCC members were included.

The Standing Committee met six times between PCC meetings and reported to the PCC by circulating Notes of its meetings. It has delegated powers from the PCC including routine maintenance items, annual pay increases and appointment of staff, acting as a human resources sub-committee.

At the beginning of the year the decoration of the Church Centre took place by Leon Powers with help from the congregation. Leon was also appointed to carry out repairs. The cleaning budget was put out to tender and awarded to Double Bubble.

Approval was given for the PARCHE team to go into Greenbanks and Bramshott Grange to conduct services for the residents.

It was proposed that we restart Midweek Communion monthly and this started in September.

Kat Helps, Safeguarding Officer, came to the April meeting and PCC and PARCHE members updated their Safeguarding training on line.

In May, we focussed on Welcoming and formed a team to welcome church members at Church Centre on a Sunday morning and make the entrance more welcoming.

In May, a Missions team was formed with Alison Jackson co-ordinating. Three new mission partners were added so we now support five missions in India, Africa, Ukraine and locally, Acorn healing. An Away Day for the PCC was held where the focus was on home groups and a new home group for Bramshott was proposed.

The PCC and SC also discussed and made decisions on Finance and Fundraising, the Deanery Action Plan, Health and Safety and a Risk Assessment document was presented by Hilton Carr. (Health and Safety officer)

Juliet Bohun
PCC Secretary

4 The Petersfield Deanery Synod – Report for APCMs – 2022 to March 2023

The Deanery Synod is part of the way the Church of England gives people at different levels a chance to discuss key issues and organise the church's ministry and mission. It sits between the parishes with their Parochial Church Councils (PCCs) and the full diocese, with its Diocesan Synod. It is convened by an Area Dean and Lay Chair and consists of all the licensed clergy in the Deanery and lay people elected by the parishes at their Annual Parish Church Meeting. The lay members serve for three years and the next elections taking place at APCMs in 2023.

The Lay Chair is Vanda Leary of St Peter's Petersfield. Rev'd Chris Williams (Liss) stepped down as Area Dean in March 2022, and Rev'd Dr Susie Collingridge (Steep & Froxfield with Privett) was appointed as Area Dean on an interim basis. Amanda Greenlee is Deanery Secretary, and David Normington is Deanery Treasurer.

The main work of the Deanery Synod over the past year has related to how we might rethink our work and our organisation to support growth. This has not been easy, but has been helped by the clearer focus given by Bishop Jonathan since his appointment, with clear priorities for mission to children and young people, and to older people through Anna chaplaincy.

There have been some significant achievements:

- Agreement of a Deanery Mission Action Plan and a supporting implementation plan
- Agreement of Liss and Sheet as priorities for appointments (and new incumbents to be licensed in June 2023)
- Adoption of Deanery lead roles for stipendiary clergy, including Liss for Growing Faith, and Sheet for mission and evangelism.
- Development of lay vocations, including 18 people commissioned as lay worship leaders
- Continuing the process of getting to know each other, via meetings of the churchwardens and treasurers.

There remain some very significant challenges though, especially the uncertainty as to timing for further clergy appointments to the vacancies across the Deanery.

I would like to thank everyone who has been involved in the continuing life of this deanery, in particular the Standing Committee which consists of Vanda Leary, Neil Chrimes, David Normington, Amanda Greenlee, Rev'd Dr Susie Collingridge, Rev'd Peter Sutton, Rev'd Valentine Inglis-Jones. Elections to the Deanery officer roles, and to the standing committee, will take place again in September 2023, at the first meeting of the new synod for the next 3-year term.

Finally, as we continue to explore how best to work together, here's a reminder of the words from Ephesians 4: 16: From him the whole body, joined and held together by every supporting ligament, grows and builds itself up in love, as each part does its work.

Vanda Leary, Lay Chair, Petersfield Deanery Synod

5. Annual Missions Report 2022 for St Mary's Bramshott and Church Centre Liphook

St Mary's Bramshott and Church centre Liphook reformed a new mission's team in October 2022. At the October 2022 PCC meeting the 5 missions were agreed. They are:

1. Acorn Missions UK
2. Haven Home India (These 2 missions had been supported by the church for a few years)
3. Ukraine Christian Ministries (UCM)
4. Hope Health Action (HHA)
5. BACSECT (Baxter's African Children's School Educational Charitable Trust) . These were the three new charities proposed.

The Missions team, which consists of members of our congregation with direct links and experience of each of these missions, agreed both to liaise with the missions and support them with prayer and emails and also to inform the church so that they were aware of who they were supporting both financially and in prayer.

As a result, the Mission's team took part in a Missions Sunday event back in October 2022 where they introduced the charities and talked about their Christian ethos, their work and their needs. A

leaflet was produced giving facts about each of the charities and two large permanent displays on the Missions work were set up in St Mary's and Church Centre.

£1500 was given in October 2022 to Acorn and Haven Home. As the charities had already been agreed the money was easily transferred. There was a collection over Christmas and £773 was collected for each of the 3 remaining charities. It is hoped that now the charities have been agreed they will be paid the same amount in future and at the same time.

In the future the Mission's team hope to continue to update the boards twice a year and inform the church with regular bulletins in the pews news, with emails and leaflets and the occasional feedback within services. It is also hoped to invite guest speakers from the charities to the church.

A Brief Description of the Charities

Acorn Missions: They are a national charity which seeks to share the healing presence of God in working and praying for health and wholeness in the church through healing, listening and reconciliation. They provide numerous training sessions helping others to do the same.

Haven Home, India: This was visited by a group from the church a few years ago. It is a home and school for orphans. They receive healthcare, accommodation, food and an education within a strong Christian ethos. The leaders also witness in neighbouring villages and support those in need in the area.

Ukrainian Christian Mission: They help to establish and grow a number of churches in villages in central Ukraine by equipping pastors and people in the knowledge of the love of God. They also help to meet material needs whether providing beds, new medicines, or food. Supporting the soldiers continues to be an important part of their work.

Hope Health Action: This is an NGO providing health and disability care and emergency response to the world's most vulnerable in Haiti, Uganda and Sudan. Our church have a heart for Uganda where HHA have opened a rehabilitation centre within a large refugee community and also support a school which serves refugee children from Sudan. This charity was formed in prayer and service to God, displaying a heart for the world's most destitute.

Baxter's African Children's School Educational Charitable Trust: Dorothy and John Baxter are both members of our congregation and they are founders of this charity which supports a school in the Gambia. They visit the school frequently. This school has 200 children aged between 3-14. It has a strong Christian ethos and is managed in the Gambia by a strong Christian who has a vision to bring an excellent standard of education to the children they serve.

The church's support of these charities is greatly appreciated. The varied work they do around the world really does show God in action and makes a tremendous difference to those in need. The missions team use Matthew 25: 37-40

'I tell you the truth, whatever you did for one of the least of these brothers of mine, you did for me'
Thank you to the church for serving God in such an important way.

Church Missions Team

6. Health and Safety Report

In Autumn 2022 the delayed 2020 Risk assessment was presented to the PCC. This covered both premises and surrounding Church grounds, as well as processes and practices which could present a risk to people. There were 120 findings and 38 recommendations. However, in mitigation many of the findings were procedural, or minor. The top 10, according to risk were sent to the Standing committee for action, with many other easy to fix actions in progress.

As a result of many findings a complete revision of the health and safety(H&S) policy manual and supporting documents is underway, with several supporting procedures already drafted.

In parallel an exercise revising the Volunteer Job descriptions was undertaken for safeguarding reasons. However, these have been merged into the H&S revision program as many needed H&S aspects added, and some descriptions of Jobs not involved with safeguarding needed revision/creation.

Finally, a short 2-page Induction Manual has been produced for all new and existing Staff and Volunteer highlighting key policies.

Progress on the Risk Assessment findings and H&S revision are presented to the PCC every meeting.

Hilton Carr

Health and Safety Officer.

Disclosure and Barring Service (DBS) certificates

DBS checks are ongoing and renewed every 3 years. We continue to use the organisation thirtyoneeight to process these and this is free of charge for volunteers.

Thirtyoneeight have now introduced the option to invite applicants to have their DBS ID Check completed online. New Digital ID checks mean DBS checks can be completed online, making the safer recruitment process smoother for applicants and recruiters. Just a passport is required for a Basic check or passport and driving licence for Standard/Enhanced checks. The cost for accessing Digital ID Checks is an additional fee but the Diocese have confirmed that they will cover this fee at present. This will be reviewed in the future. Some DBS certification is out of date for current volunteers (see appendix 3).

Guidance to clarify which roles require a DBS check (and at what level) is available on the Diocese website and attached as appendix 4.

Training requirements

Training is being completed and is also renewed every 3 years at the highest module level, if in the same role. Some training is out of date for current volunteers (see appendix 3).

The Diocese updated the Safeguarding Training Matrix in February 2023 and this is clear on the requirements for each role (appendix 2). This is also available on their website.

Messy Church Safeguarding Guidance for Parishes was received and shared.

We have no current safeguarding concerns or cases open to Children's or Adult's Social Care.

PSO continues to attend online PSO network meetings, and these are facilitated by the Diocese Safeguarding team. There is a face-to-face conference planned for the summer at Portsmouth Cathedral.

The Diocese Safeguarding Team have confirmed that use of the Safeguarding Dashboard is optional and that some parishes have other methods of tracking training and DBS checks within their organisation. Therefore, this has not been updated recently as not required.

DBS and training flows on Church Suite are maintained by the PSO and emails sent to volunteers to ask that they please complete any outstanding requirements. The response to these requests is sporadic and support from group leaders is appreciated.

Safer Recruitment is also sporadic with some volunteers being fully recruited into the role and others not. A visual aid to confirm the Safer Recruitment process has been put up on the wall in the CC office. Volunteers need to be on Church Suite for the PSO to keep track of their training/DBS dates using the flows that have been set up.

Job descriptions have been done but need reviewing and signing off.

References may or may not be done at time of recruitment with the group leader responsible for following these up.

Paper references and documentation is stored in the red, admin folder that was created by KR. PSO unsure where this is stored in the CC office, but it should be in a locked area.

Some Bell Ringers are not on Church Suite. Therefore the Tower Captain is responsible for maintaining their records and requirements using other means.

PSO has been in post since 11/2019 and has now resigned from this role due to commitments elsewhere within the community. Proposed handover is by the end of the summer term.

Katharine Helps

Parish Safeguarding Officer (PSO) and Lead Recruiter for thirtyoneeight DBS checks.

7. ELECTORAL ROLL REPORT

In April 2022 there were 107 members on the electoral roll. We have taken 18 names off and added 24, however an update of the system means the total as of April 2023 remains at 107.

Elaine Heptonstall

Electoral Roll Officer

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF THE

BRAMSHOTT & LIPHOOK

PAROCHIAL CHURCH COUNCIL

Independent examiner's report to the trustees of Bramshott & Liphook Parochial Church Council.

I report to the charity trustees on my examination of the accounts of the Bramshott & Liphook Parochial Church Council (the Trust) for the year ended 31st December 2022.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might carry out an Independent Examination of the financial statements in accordance with the Directions given by the Charity Commissioners. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body for my work or for this report.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Matthew Elkins FCA
Knox Cropper LLP
Chartered Accountants
Office Suite 1, Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date: 19/12/2023

PAROCHIAL CHURCH COUNCILSTATEMENT OF FINANCIAL ACTIVITIESFOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Fund £	Endowment Fund £	2022 Total Funds £	2021 Total Funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	108,279	10,168	-	118,447	145,133
Other trading activities	3	39,657	-	-	39,657	34,359
Investment income	4	21	-	-	21	7
Total		147,957	10,168	-	158,125	179,499
EXPENDITURE ON						
Charitable activities	5					
Charitable		154,532	9,368	-	163,900	186,095
NET (EXPENDITURE)/INCOME		(6,575)	800	-	(5,775)	(6,596)
RECONCILIATION OF FUNDS						
Total funds brought forward		13,060	181,054	2,000	196,114	202,710
TOTAL FUNDS CARRIED FORWARD		£6,485	£181,854	£2,000	£190,339	£196,114

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

PAROCHIAL CHURCH COUNCILBALANCE SHEETAS AT 31ST DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	153,733	157,535
CURRENT ASSETS			
Debtors	11	8,225	9,937
Cash at bank		42,176	52,231
		50,401	62,168
CREDITORS			
Amounts falling due within one year	12	(13,795)	(23,589)
NET CURRENT ASSETS		36,606	38,579
TOTAL ASSETS LESS CURRENT LIABILITIES			
		190,339	196,114
NET ASSETS			
		£190,339	£196,114
FUNDS			
Unrestricted funds	14	6,485	13,060
Restricted funds		181,854	181,054
Endowment funds		2,000	2,000
TOTAL FUNDS		£190,339	£196,114

The financial statements were approved by the Board of Trustees on 27/04/2023 and were signed on its behalf by:



 Revd V Inglis-Jones

PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 March 2018) Second Edition issued in October 2019, Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Trustees consider that there are no uncertainties about the Charity's ability to continue as a going concern.

Income

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

Donations, Legacies and Collections

Collections are recognised when banked by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenants or Gift Aid donations is recognised in the accounts when the gift is received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement and the amount due is probable.

Other trading income

Parochial fees due to the PCC for weddings, etc. are accounted for on an event by event basis. Fundraising Activities are recognised when received.

Income from investments

Interest income is accounted for when received.

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

PAROCHIAL CHURCH COUNCIL**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST DECEMBER 2022****(Continued)****1. ACCOUNTING POLICIES (continued)****Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 2% on reducing balance
Kitchenette	- 5% in straight line

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2) to (4) of the Charities Act 2011.

Moveable church furnishings held by the Rector and Churchwardens on special trust for the PCC and for which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). Such items are not valued in the financial statements.

The proceeds of the sale of a portion of land sold in 2000 to the Diocese are recognised as endowment funds, and the interest due on this sum is treated as arising from the original endowment, the use of such accumulated interest is unrestricted and is apportioned pro-rata to the sale of the centre land fund.

The Church Centre, Link and Ark were built on land which was left within a restricted endowment such that it can only be used for church purposes, therefore the buildings asset value of £153,733 (2022 net value) can never be realised. It was allocated during 2008 into restricted funds.

Individual equipment expenditure items with a purchase price of under £5,000 in the year have been written off when the asset was acquired, as approved by the PCC.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Part of the unrestricted fund which the PCC has, at their discretion, set aside for a designated purpose. Designated funds are also used where donors have expressed a preference without imposing a trust. The funds so designated remain unrestricted since the PCC can remove the designation at any time

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature of each fund is included in the notes to the financial statements.

BRAMSHOTT & LIPHOOK**PAROCHIAL CHURCH COUNCIL****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST DECEMBER 2022****(Continued)****Operating Leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Critical Accounting Judgements and Key Sources of Estimation Uncertainty

Useful life of tangible fixed assets

The depreciation charge on tangible fixed assets is based on management's estimate of useful life. This is subject to uncertainty and reviewed by management at each reporting date.

2. DONATIONS, LEGACIES AND COLLECTIONS

	2022	2021
	£	£
Donations	93,001	119,240
Gift Aid	11,026	13,684
Collections and other giving	9,670	7,884
Grants	4,750	4,325
	£118,447	£145,133

3. OTHER TRADING ACTIVITIES

Fees	13,143	8,128
Other activities	26,514	26,231
	£39,657	£34,359

4. INVESTMENT INCOME

Deposit Fund Income	-	5
Other deposit account interest	21	2
	£21	£7

PAROCHIAL CHURCH COUNCILNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31ST DECEMBER 2022

(Continued)

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 6) £	Grant funding of activities (see note 7) £	Church activities (see note 8) £	Totals £
Charitable	£117,841	£5,835	£40,224	£163,900

6. DIRECT COSTS RELATED TO WORK OF THE CHURCH

	2022 £	2021 £
Diocesan Parish Share	79,938	77,874
Organist honorarium	620	680
Cost of Services	18	36
Ministry	15,039	14,667
Centre Costs	22,074	16,404
Outreach, education and training	152	341
Food bank costs	-	-
	£117,841	£110,002
Charitable	£5,835	£27,257

The total grants payable during the year was as follows:

Acorn Christian Foundation	1,500	1,500
Papua Partners	-	1,500
Starfish Asia	-	1,500
Liphook Food Bank	-	21,757
N&T Baker	-	1,000
India Mission Giving	1,240	-
Other	3,000	-
	£5,835	£27,257

PAROCHIAL CHURCH COUNCILNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31ST DECEMBER 2022

(Continued)

8. CHURCH ACTIVITIES

	Expenditure related to Church £	Governance Costs £	Totals £
Charitable	£38,652	£1,572	£40,224

Church Activities, included in the above,
are as follows:

	2022 £	2021 £
Expenditure related to Church		
Insurance	2,271	2,211
Church running expenses	23,625	21,932
Upkeep of Churchyard	7,934	7,922
Repairs and renewals	2,592	12,853
Depreciation of tangible fixed assets	3,802	3,918
	<u>£40,224</u>	<u>£48,836</u>
Governance costs		
Independent examination	<u>£1,572</u>	<u>£1,428</u>

9. STAFF COSTS, TRUSTEES' REMUNERATION AND BENEFITS

	£	£
Gross wages	27,508	28,534
Employer's national insurance costs	-	-
Employer's pension contributions	481	521
	<u>£27,989</u>	<u>£29,055</u>

The average number of employees was 3, the full time equivalent was 2 (2021: 3 and 2).

The key management personnel are defined as the Trustees. There were no trustees' remuneration or other benefits for their services as trustees for the year ended 31st December 2022. During the previous year one employee, N Bryant, became a trustee and continued to receive their normal salary for administrative and other roles for which they had already been engaged by the charity. Remuneration during this period when also acting as a trustee was a gross salary £18,252 and employer pension £347.

PAROCHIAL CHURCH COUNCILNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31ST DECEMBER 2022

(Continued)

Trustees' expenses

During the year ended 31st December 2022 (2021: £315) of expenses were reimbursed to trustees which had been incurred on behalf of the charity. No other payments or expenses were made to any other PCC member, persons closely connected to them, or related parties.

10. TANGIBLE FIXED ASSETS

	Ark £	Centre £	Link and Chapel £	Kitchenette £	Totals £
COST					
At 1st January 2022	35,000	100,943	68,644	19,805	224,392
Additions	-	-	-	-	-
At 31st December 2022	35,000	100,943	68,644	19,805	224,392
DEPRECIATION					
At 1st January 2022	18,176	26,479	19,232	2,970	66,857
Charge for the year	336	1,488	988	990	3,802
At 31st December 2022	18,512	27,967	20,220	3,960	70,659
NET BOOK VALUE					
At 31st December 2022	£16,488	£72,976	£48,424	£15,845	£153,733
At 31st December 2021	£16,824	£74,464	£49,412	£16,835	£157,535

11. DEBTORS

	2022 £	2021 £
Trade debtors	5,348	1,809
Loan – The Ark Pre School	1,022	5,021
Other debtors	1,160	2,712
Prepayments and accrued income	695	395
	£8,225	£9,937

Included in the loan debtor is £Nil (2021: £1,025) due after more than one year. The loan is interest free and repayable over sixty months by instalment.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors	2,006	12,967
Loan		1,470
Other creditors	1,343	1,870
Accruals	10,446	7,282
	£13,795	£23,589

The loan is interest free and repayable by instalment. The total liability of the loan at 31st December 2022 was £Nil (2021: £1,470).

BRAMSHOTT & LIPHOOK**PAROCHIAL CHURCH COUNCIL****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST DECEMBER 2022****(Continued)****13. MOVEMENT IN FUNDS**

2022	At 01.01.22	Net Movement in Funds	At 31.12.22
Unrestricted funds	13,060	(6,575)	6,485
Restricted funds	181,054	800	181,854
Endowment funds	2,000	-	2,000
Charitable	£196,114	£(5,775)	£190,339

Represented by	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Agency	151				(1,995)	(2,146)
General fund	(6,726)		(2,280)		8,480	17,486
Funeral bier					342	342
Church Centre kitchen					881	881
War memorial					24	24
SMB excluding fabric					79	79
Youth					6,704	6,704
SMB boiler					3,164	3,164
Church Centre building			6,577		4,464	(2,113)
Buildings value			(2,812)		143,949	146,761
St Mary's Fabric asset value			(990)		16,835	17,825
DIASO					96	96
Discretionary fund			290		4,218	3,928
SMB fabric			15		384	369
Halahan grave					2,714	2,714
	£(6,575)	£ -	£800	£ -	£190,339	£196,114

PAROCHIAL CHURCH COUNCILNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31ST DECEMBER 2022
(Continued)

14. MOVEMENT IN FUNDS

2021	At 01.01.21	Net Movement in Funds	At 31.12.21
Unrestricted funds	8,785	4,275	13,060
Restricted funds	191,925	(10,871)	181,054
Endowment funds	2,000	-	2,000
Charitable	£202,710	£(6,596)	£196,114

Represented by	General Funds £	Designated Funds £	Restrict ed Funds £	Endowmen t Funds £	Total 2021 £	Total 2020 £
Agency	(1,010)				(2,146)	(1,136)
General fund	5,285		2,661		17,486	9,540
Funeral bier					342	342
Food Bank			(14,003)		-	14,003
Church Centre kitchen					881	881
War memorial					24	24
SMB excluding fabric			40		79	39
Youth			6,000		6,704	704
SMB boiler			(616)		3,164	3,780
Church Centre building			58		(2,113)	(2,171)
Buildings value			(2,929)		146,761	149,690
St Mary's Fabric asset value			(990)		17,825	18,815
DIASO					96	96
Discretionary fund			1,320		3,928	2,608
SMB fabric			(2,412)		369	2,781
Halahan grave					2,714	2,714
	£4,275	£ -	(£10,871)	£ -	£196,114	£202,710

BRAMSHOTT & LIPHOOK**PAROCHIAL CHURCH COUNCIL****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST DECEMBER 2022****(Continued)****15. ANALYSIS OF ASSETS BETWEEN FUNDS**

2022	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	2022 Total Funds £
Tangible assets	-	153,733	-	153,733
Net Current assets	6,485	28,121	2,000	36,606
	£6,485	£181,854	£2,000	£190,339
 2021	 Unrestricted Funds £	 Restricted Funds £	 Endowment Fund £	 2021 Total Funds £
Tangible assets	-	157,535	-	157,535
Net Current assets	13,060	23,519	2,000	38,579
Long term liabilities	-	-	-	-
	£13,060	£181,054	£2,000	£196,114