THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF GRAYSHOTT

England & Wales · Charity number 1129168

Details

Other names	ST LUKE'S GRAYSHOTT PCC
Status	Registered
Legal form	Previously excepted
Registered	2009-04-16
Register	View on the Charity Commission register

Contact

Address	St. Lukes Church Headley Road Grayshott Hindhead GU26 6LF
Phone	01428606703
Email	finance@stlukes-grayshott.org
Website	www.stlukes-grayshott.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Church activities in the Parish of Grayshott

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Hampshire
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£185,111	£174,854	-	-
2023-12-31	£200,666	£195,497	-	-
2022-12-31	£206,128	£211,577	-	-
2021-12-31	£177,323	£216,515	-	-
2020-12-31	£223,854	£202,728	-	-

Trustees

Name	Role	Appointed
Rev JEREMY WILLIAM DRAKE HASWELL	Chair	2015-11-03
Alice Louise Murphy		2019-04-28
Anna Lescure		2024-05-16
Anne Elizabeth Gale-Jones		2023-04-19
Annette Baker		2025-05-08
Clive Loder		2021-04-30
Hilary Marion Loder		2023-04-19
JONATHAN CHARLES MORLEY TIPPETT		2025-05-08
June Constance Windle		2025-05-08
Philippa Whitaker		2022-04-22
REV ELIZABETH KNIFTON BSC HONS, DIPED, ADV DIP IN THEOLO		
ROSALIND MARGARET BALFOUR		2025-05-08
Suzanne Wavre		2024-05-16
Timothy Vivian Denham Ward		2019-05-16

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF GRAYSHOTT

England & Wales - Charity number 1129168

Accounts

St. Luke's Church, Grayshott

(The Parochial Church Council of the Ecclesiastical Parish of Grayshott)

Report & Financial Statements

Year Ended: 31st December 2024

Charity No: 1129168

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Report of the Parochial Church Council for the year ended 31 December 2024

This year has seen fresh life coming to our church community. We have seen new aspects of our church life have grown, become more established and are thriving. Our engagement with the village has been excellent. Our involvement with the installation of the Queen Elizabeth Memorial in our Village square, Remembrance Day and other village events in collaboration with the Parish council, being examples of this.

Our pattern of services have stayed consistent, individual's regularity of attendance has changed to be less consistent. This is an element explaining why attendance was reported as down last year. We have however seen new people come, and stay, notably some in their 20's. We are encouraged by this.

St Luke's continues to engage in the community and provide significant public benefit by having a presence in the community, in person through the Vicar's role, and the many hospitality events run by members of the church. Our production and distribution of an excellent village wide parish magazine to most houses in the parish, and support given to all ages from babies and young families to those in their last stage of life, including those with dementia, are significant aspects of our work. All services are open to all and the Church building is open during the week for private prayer in daylight hours. We have continued to help people to become Connected, Committed, and Confident.

CONNECTED

Worship and Services

Our Services mean any member of the public can access a wide variety of worship, helping to connect people to God; the services range from monastic reflective night prayer to more contemporary services in modern language. The services provide a community and a context for personal growth, and thriving.

Contemporary Worship - 10.30

Our contemporary worship service has grown over the last year, having great representation from an international congregation.

The Christmas services were very well received, with a great highlight being the Families Candle Service. There was also a Nativity Service incorporating children who prepared a drama Nativity during an after-school club held at Grayshott School who came to the Service in the Church. This brought parents to church, and further fostered our relationship with the school. We are addressing how to incorporate families and children into our services better. The WAFFFL Service has been a success supporting some parents who find it hard to attend the 10.30 service.

Traditional worship 8.30am and 6.00pm

Sung Compline (Night Prayer - Gregorian Chant) in traditional language, sung by the Vicar and congregation has proved to be very popular with those who come. It is something we want to promote as a context for good health, well-being through meditating on words and music. We have a regular group attending our morning and evening services.

Mental Health and Social activities

We contribute to the health of the village in a number of ways. Through links with the Local Health Hub at Grayshott Surgery and the Social Prescriber we raise awareness of St Luke's activities.

The Church Rooms and Church building enable us to host community lunches, and other social activities and clubs, giving significant public benefit by supporting parents and older people. Weekly, young families are supported through the Babies and Toddlers Group; Oasis, a craft and conversation group, and Thursday Lunch Club offering opportunities for companionship, and 'The Base' youth club supports our young people. In addition every month there are; Friendship Lunches, Coffee Mornings, Men's Breakfast, Parish Breakfast, St Luke's Women's Group, and Friendship Tea, are all run by members of the church, with some others who are friends of members, supporting community cohesion.

The Churchyard is always open to all, and the Church is open during the days, both offering a quiet environment for reflection supporting individuals' mental health. In addition, our services provide a helpful community context for anyone to come and take stock of life, and grow in their understanding of the Christian spiritual life.

Parish Council and local groups

The church office works closely with the Parish Council and other groups. This allows collaboration with events around public holidays and festivals. The village Remembrance Sunday ceremony at the War Memorial followed by a service in church was very well attended. Events at Christmas benefit from this connection.

Children, Young People and Families

Babies and Toddlers

Led by a team of three committed volunteers, the group has been extraordinarily successful, often 25 parents and carers with their children attend. Play and social interaction are at the heart of healthy child development, and the group provides an excellent networking opportunity for parents and carers to gain support from each other. This is supported by a social media account to keep parents and carers informed of events. The Vicar provides a live musical section with 20-30 minutes of live sung nursery rhymes. The educational benefits to the children are obvious and well-studied, and can be seen in the growing confidence and socialisation of the children.

Holiday Clubs

Our Youth Coordinator draws together a regular team of volunteers to deliver holiday workshops. These serve children aged 4-10 and with the Youth Worker run a three day holiday club for primary school aged children.

Youth Work

The Base Youth Club, is a well attended term-time weekly event, providing a good Youth provision for the village. Our Youthworker assisted by The Youth Supervisor and other volunteers provide a great contact point for our youth. The Base Youth Club has been funded by a Supporting Community Funding Grant from East Hampshire District Council, and other donations.

Families

3rd Sunday WAFFFL Service, an acronym for "Worship and Family Fellowship at Four in St Luke's", which includes: story telling, encouraging family conversations about the values relating to the story, singing, and a tea, all in the church arranged in café style with tables and chairs.

Grayshott School

Links with the Church School have grown significantly over the last year. The vicar and other church members are Foundation Governors at School, supporting the head and staff in delivering their statutory duties and Christian Curriculum, as well as the SIAMS inspection.. One of our Licenced Lay Ministers leads weekly assemblies and other 'gathered worship' in the School, and two assemblies per term in the Church building. The end of term services are also held at the Church, and there is a clear priority to build the relationship between the Church and the School.

COMMITTED

Administration

At the Annual Parochial Church Meeting in May, our Church Warden assisted the Vicar in chairing the meeting. Reports on many aspects of the life of St Luke's were presented, and the Church Officers were elected where necessary. Part of the Warden role is to focus on building maintenance and many practical projects, a team of assistant Church Wardens help with practical tasks, including fire safety, and repairs. Our Church Warden has been tireless in support of the Office staff and general administration, bringing enormous energy to the role. Our co-opted Treasurer advises on all financial matters, and our part-time employed Administrator facilitates the day to day running of the church.

The PCC has worked together with the Church Warden to support the Vicar and great efforts have been made to accomplish our goals. Our Treasurer has diligently kept us aware of the financial situation through regular reporting, running re-forecast reports throughout the year, and other management reports and our Stewardship (Giving) Volunteer, has kept us aware of the trends of regular giving.

The church office works alongside families connecting us with people at major life events including weddings, baptisms and funerals.

The standard Sunday Services seek to welcome all who come, and provide a context for people to attend, and belong through serving in various ways, as readers, and welcomers. The culture of inviting friends has meant that we have new people in the congregation. We have put on a welcome tea for people new to the Village, and continue to reach out to the businesses and other aspects of Village life. Our Facebook page and our Website are used to advertise our services to the public, so events are updated in the Calendar regularly, and people have an opportunity to communicate with us through a web response page. The Church web site has been updated in look, and we continue to try to keep it up to date and relevant.

Christian Education

The ongoing role of preaching is to educate and inspire our congregation in aspects of the Bible. Our services continue to be streamed each week, and are available for those who are unable to come to the Church. Our safeguarding team have considered the safeguarding aspect of this relating to vulnerable children and adults.

Our involvement with Grayshott Primary School continues to grow through one of our Licensed Lay Ministers, delivering 'Open the Book' assemblies. We are building the bridge between the school and attendance at our Sunday services, and the youth club, which includes Grayshott School pupils. We also serve St Edmunds and Amesbury Schools by hosting their Christmas Carol Services in the Church.

Home groups have continued this year, and are a pastoral and social support to their members. The Sunday school has dropped in numbers to nil, this is still an area requiring attention as we try to build up our link with young families.

Ukraine Community Support

We continue to support a Ukrainian Pastor and our local refugees to hold two monthly church Services in Ukrainian translated into English. We organise transport for those who need it, and help with a tea supported by a local Tearoom.

Safeguarding and Anti-slavery

Our Safeguarding has been assiduously overseen by our Safeguarding Leads. Our relationship with the Diocesan Safeguarding team has been excellent. The PCC has an anti-Modern Slavery policy.

CONFIDENT

Pastoral

The pastoral visiting and ministry to the Care homes by a group of volunteers continues. One of the needs has been to support carers, and parents of children with special needs. Our Friendship tea is most suited to this and picks up some of our bereaved family members after we have helped with their funerals. Seasonal services has been given to care homes, and some individuals.

Care homes

The Pastoral Team supports a number of elderly people in care homes, and Christian worship services are provided for them on their sites. We also provide a spiritual home for a number of Care home workers who come to our services. Some of these are from diverse backgrounds.

Home Visits

Those in particular need, both congregation members and non-church goers, are visited and supported as needed, this includes taken Holy Communion to those that might normally miss out taking it.

End of Life Care

The Vicar has provided end of life ministry to a number of people for whom this has been very much appreciated. This has been in conjunction with funeral ministry to parishioners. Our collaboration with local undertakers is extremely good.

Prayer

Prayer Team

We hold monthly prayer meetings for the World, our local community, and for the Church, and an Urgent Prayer circle operates through a special WhatsApp group.

Licensed Lay Ministers (LLM)

We have two LLM's, both of whom fit ministry around their jobs.As stated above, one takes a role that relates to children, our Family services, and leading assemblies in Grayshott Primary School. The other, as well as leading two Evensong services a month in St Luke's,

supports the incumbent in Milland Church leading traditional services at churches in their benefice.

2025

The main tasks for 2025 are to continue to establish St Luke's as a thriving community, at the heart of the village. We have three main practical objectives:

- **Increase attendance -** To run an introduction to Christianity course, inviting people from our well established network in the village, through the many groups, and meals that are run by the church
- **Grow our midweek home-based groups,** growing the confidence of individuals to lead, through introducing a model of meeting, which is more accessible than a purely academic approach.
- **Increase our financial income -** to break even, and exceed that so that we can build up our outreach activities.

We support the Diocesan priorities of Growing Disciples, Growing Diversity, Growing Community, by prioritising prayer and hospitality in all we do.

These continue to be based on growing people who feel:

- **Connected** – with the Church community through engaging and belonging to teams performing various social, and spiritual activities, and home-groups. in prayer to God, to scripture through a growing understanding,
- **Committed** – to God and one another, in the work of sharing the Gospel with family, friends and neighbours, giving and serving the church and its vision..
- **Confident** – by building individuals up, confidence involves self-esteem, and security. Security comes from belonging, and feeling loved and accepted, and self-esteem is a key value in the Gospel, in that Christ came for all, and deemed every one of us worth giving his life for. This value is fundamental in the ministry of St Luke's, and we are seeing people grow in faith, and the courage to step out, and do new things. "God so loved the world that he gave his only begotten son that whoever believes in him should not perish, but have everlasting life".

The quality of lay leadership where it exists is very high, and a culture of opportunity and enablement is encouraged, where people can lead within the remit of their group. Through reporting back to the PCC each of the main teams communicate their achievements and needs to the centre, and in general the provision is of excellent quality. We have supported one person in the Diocesan Foundations in Ministry Course.

Services - continue to develop, and under the leadership of the vicar, the theme of the services is maturing as believers and preparing for the future. The Staff team is operating well together with staff meetings once a week, and the Church Warden working very closely in the management of the day to day business of the church.

Events - St Luke's continues to put on concerts including our Last Night of the Proms and other entertainments. The Fundraising/Events committee has overseen an annual programme of fundraising opportunities, including a superb Arts and crafts St Luke's Festival conceived and led by one of our congregation, which brought in business and clubs into the church.

The provision of Occasional services, weddings and funerals, and the baptism of infants, also builds our relationship with the community.

Members of the Church lead a small team supporting Village Square Events, through whom we support the community with Christmas Carols in the square, and consider other opportunities to bring the local community together.

In conclusion, we are looking forward to St Luke's continuing to grow through 2025, providing excellent spiritual and practical support for both individual and corporate spiritual growth, to facilitate community cohesion and health, by being at the heart of village life, bringing a Christian perspective. We are very much part of the village plans for the coming year.

Structure, governance and management.

Clergy

Incumbent	Reverend Jeremy Haswell
Other Licenced clergy	Reverend Elizabeth Knifton
Licenced Lay Ministers	Dr Chris Grocock, Mrs Susie Millard

PCC Membership

The PCC is a charity. Members of the PCC are trustees of the charity and are normally either ex-officio or elected at the Annual Parochial Church Meeting (APCM), or at a meeting of the Parochial Church Council (PCC) to fill a casual vacancy, in accordance with Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

As of December 2024, the PCC was made up of the Vicar, an associate minister, one Churchwarden, one Deanery Synod representative, nine elected Laity members and a co-opted Treasurer. There was a vacancy for a Church Warden, a Deanery Synod representative and a Readers representative.

PCC Members who served during 2024 were:

Chairman	Rev Jeremy Haswell
Other Licensed Clergy	Rev Elizabeth Knifton
Lay Chairman	Mrs Sheila Austin
Church Warden	Mrs Sheila Austin
Secretary	Dr Edward Tobin (in attendance)
Treasurer (Co-opted)	Mr Viv Ward (re co-opted 20 May 2024)
Reader Representative	Not filled
Deanery Synod Representatives	Mr Clive Loder 2023
	Mrs Penny Thomas (Resigned 27 March 2024)
Lay Members ;	Mrs Ros Balfour (term ended 16 May 2024)
	Mrs Frankie Kelly (term ended 16 May 2024)
	Ms Alice Murphy 2022
	Mr Clive Purkiss 2022
	Mr Jeremy Hassell 2022
	Mrs Philippa Whitaker 2023
	Mrs Hilary Loder 2023
	Mrs Anne Gale-Jones 2023
	Mrs Anna Lescure (elected 16 May 2024)
	Mr Graeme Bowerbank (elected 16 May 2024)
	Ms Suzanne Wavre (elected 16 May 2024)

Standing Committee

This Committee is elected by the PCC from its membership to prepare agendas for PCC meetings and makes minor financial and management decisions in order to free the PCC for other matters. Its members during 2024 were the Vicar, Churchwardens, A PCC member, Treasurer and the Secretary (in attendance). The Committee met on 6 occasions and also conducted some business by email.

PCC Meetings

The PCC met 6 times in 2024.

Electoral Roll

The Electoral Roll stood at 151 in December 2024 (157 in December 2023)

Church Attendance 2024

The average or median Sunday attendance at the various services held throughout the year is seen below:

Median						
	2024	**2023**	**2022**	**2021***	**2020***	**2019**
Service						
8.30 Holy Communion	19	17	18	14	25	25
9.00 Choral Matins *including choir*	-	-	-	-	31	34
10.30 Service format varies *(including children)*	41	47	49	42	55	59
12.00 Holy Communion	13	13	-	-	-	-
6.00 Evensong/Compline	13	13	13	11	16	17
11.00 Thursday Holy Communion	-	-	-	-	10	9

Average						
	2024	**2023**	**2022**	**2021***	**2020***	**2019**
Service						
8.30 Holy Communion	19	18	19	13	29	25
9.00 Choral Matins including choir	-	-	-	-	31	34
10.30 Service format varies *(including children)*	46	51	55	43	48	61
12.00 Holy Communion	15	14	-	-	-	-
6.00 Evensong/Compline	16	15	17	13	16	28
11.00 Thursday Holy Communion	-	-	-	-	9	9

The attendance at Special Services was as follows:

	2024	**2023**	**2022**	**2021***	**2020***	**2019**
Easter Day Services	164	158	129	78	-	187
Harvest Festival Service	52	38	82	20	-	62
Remembrance Service	185	206	133	-	-	219
Advent Carol Service	46	23	46	23	-	54
Nine Lessons & Carols Service	120	76	70	-	-	118
Christingle Service / Candle Service	220	258	258	-	-	397
Christmas Eve Service	74	80	60	61	70	128
Christmas Day Services	119	122	87	53	50	194

* The services during 2020 and 2021 were affected by government restrictions to prevent the spread of Covid 19. When allowed, at least one Sunday service was performed in the church with restricted numbers. During restrictions, and subsequently, a YouTube service was shown each week as well as a Zoom Sunday evening service.

Financial Review

Accounts

The accounts and supporting notes can be found on pages 15-25. The net surplus for the year is £10,257 to which is added a gain on the revaluation of investments of £1,570. This results in a net increase in funds of £11,827 for the year. After accounting for all movement during the year, the total of all funds stand at £154,130.

In the current climate, where churches are facing declining attendance and reduced income, these results are commendable, and we are grateful for them. The magazine, Grayshott today, has reported a surplus of £2,178 and we have raised £5,689 towards our target of £12,000 to repair the church spire's weathervane. The Youth club, known as "The Base" has managed its finances with funding from East Hants District Council and Grayshott Parish Council. Additionally, the church has received a generous donation of £10,000 towards its work with young people. These transactions, and others, have led to an increase of £21,434 in the Designated and Restricted funds.

However, the unrestricted funds, which cover the general income and expenses for day-to-day running of the church, has resulted in a deficit of £ (9,956). Overall income has reduced by £20,892 over nearly all areas. The most significant drop has been in regular giving which is the mainstay of any churches income, has again decreased by £4,461. To offset this loss, expenses have been reduced by £4,499, partly due to lower utility costs but also the careful management of available funds during a time of high inflation.

Looking ahead to 2025, we have once again set a deficit budget, recognising the need to focus on increasing income rather than further cutting expenses.

The Vicar's Discretionary fund started the year with £ 6,073. It received £ 1,465 in donations and paid out £ 1,349 to those in need, leaving a remaining balance of £6,189.

PCC policy on reserves

The policy is to ensure as far as possible that those Funds other than the **General Fund** are fully represented by cash on deposit and investments. This criterion is met, whilst the General Fund is partly so represented. At the end of 2024, £32,149 (2023 £31,428) of the **General Fund** was invested and £15,340 (2023; £25,060) on deposit.

It is the policy of this church to hold in reserves the equivalent of three months' general running costs, including salaries (£34,223). The unrestricted reserves are £49,971 so this requirement is met, however as the forecast for 2025 is a deficit we consider the extra amount to be appropriate.

It is also our policy to hold amounts in reserve for any future building work and the amount set aside of £31,154 is considered appropriate. This policy will be reviewed in twelve months' time.

PCC policy on selection of investments

The Churchyard Investments are in trust, being invested in the CBF Church of England Investment Fund, and are controlled by the Guildford Diocese. The policy on investing all cash in excess of working capital was reviewed in February 2005, when it was decided to

transfer a large proportion of the cash which was in the CBF Church of England Deposit Fund into the CBF Investment Fund.

PCC policy on Outward Giving
The PCC have appointed an Outward Giving Group which looks in depth at policies for distributing 10% of our unrestricted voluntary income to charities. For the 2024 allocation the group met to consider the giving. In November 2024 they made recommendations to the PCC which were accepted. The outcome is detailed on page 25 of the Accounts and the payments have been accrued.

Post Year-end Events
There have been no post-year events which would affect the accuracy of the Accounts.

Signed for and on behalf of the PCC

Reverend Jeremy Haswell (Chair)



Mrs Sheila Austin (Church Warden)



St Luke's Church Office
Headley Road,
Grayshott
Hindhead
GU26 6LF

Date: 19.4.2025

Statement of Financial Activities

For the period 01 January 2024 to 31 December 2024

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year Total funds
Incoming resources						
Incoming resources from generated funds						
Voluntary income	106,799	6,429	27,180	—	140,408	153,632
Activities for generating funds	5,322	511	430	—	6,263	8,020
Investment income	1,894	134	2,188	—	4,216	4,398
Incoming resources from charitable activities	12,702	20,448	1,074	—	34,224	34,616
Other incoming resources	—	—	—	—	—	—
Total income	**126,717**	**27,522**	**30,872**	—	**185,111**	**200,666**
Resources used						
Costs of generating funds						
Fundraising trading: cost of goods sold and other costs	499	—	**120**	—	**619**	**1,095**
Charitable activities	136,893	19,233	17,492	—	173,618	194,402
Governance costs	—	—	—	—	—	—
Other resources used	—	—	**617**	—	**617**	—
Total expenditure	**137,392**	**19,233**	**18,229**	—	**174,854**	**195,497**
Gains / losses on investment assets	**719**	**502**	—	**349**	**1,570**	**5,899**
Net income / (expenditure) resources before transfer	**(9,956)**	**8,791**	**12,643**	**349**	**11,827**	**11,068**
Transfers						
Gross transfers between funds - in	—	—	—	—	—	6,031
Gross transfers between funds - out	—	—	—	—	—	(6,031)
Net movement in funds	**(9,956)**	**8,791**	**12,643**	**349**	**11,827**	**11,068**
Reconciliation of funds						
Total funds brought forward	**59,927**	**30,174**	**36,944**	**15,258**	**142,303**	**131,235**
Total funds carried forward	**49,97**	**38,965**	**49,587**	**15,607**	**154,130**	**142,303**

Balance Sheet at 31 December 2024

	At 31/12/24	At 31/12/23
Fixed assets	£	£
Investments (notes 4 & 5)	70,174	68,603
	70,174	68,603
Current assets		
Debtors (note 6)	8,850	7,845
Bank Deposits	60,921	56,430
Cash at bank and in hand	44,001	51,968
	113,772	**116,243**
Liabilities		
Creditors: Amounts falling due in one year (note 7)	29,816	42,543
Net current assets less current liabilities	83,956	73,700
Total assets less current liabilities	154,130	142,303
Total net assets less liabilities	154,130	142,303
Represented by:		
Unrestricted	49,971	59,927
Designated	38,965	30,174
Restricted	49,587	36,944
Endowment	15,607	15,258
Funds of the church (Note 9)	154,130	142,303

These financial statements were approved and authorised for issue by the PCC on 24 March 2025 and signed on their behalf by

Reverend Jeremy Haswell Jeremy Haswell Date 19.4.2025

Mrs Sheila Austin Sheila Austin Date 19.4.2025

Notes to the Financial Statement - for the Year Ended 31st December 2024

1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 with effect from 1 January 2016.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions concerning their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. The purpose of any particular fund is noted in the accounts.
The accounts include transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources Voluntary Income and Capital Sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenanted or gift aid donations is recognised when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Income from fund raising activities is accounted for gross. Sales of books and magazines are accounted for gross. Income from the hire of church premises is recognised when the rental is due. Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments on 31st December.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The Diocesan parish share is accounted for when paid. Any parish share unpaid at 31st December is provided for as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96 (2) (a) of the Charities Act 1993. Within the church grounds there are Church rooms, valued for insurance purposes in excess of £500,000 which are not included in the accounts.

Investments

Investments are shown at market value.

Fixtures, fittings and office equipment

Fixtures, fittings and equipment are written off when acquired.

Fircroft Trust

The Vicar and Churchwardens administer separately a Trust ("the Fircroft Trust") set up in 1930 to benefit Grayshott Church of England Primary School, through the profit on rental

received from the house "Fircroft" belonging to the Trust. In late 2005 the Trustees took over the administration which previously had been administered by the Diocese. During the year to 31st December 2023 the Trust contributed £ 11,980 towards a computer server, a health course, sculpture workshop and staff Christmas and end of term meals. After this contribution the Trust showed a profit of £6,932 which will be carried forward for new school projects planned for 2024.

2. Pension Fund

St Luke's (Grayshott) PCC participated in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and the other participating employers.

CWPF has two sections:

1. The Defined Benefits Scheme
2. The Pension Builder Scheme, which has two subsections;
   a. a deferred annuity section known as Pension Builder Classic, and,
   b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared, is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2024: £674, 2023: £1,897).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of services prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in

the funding position over 2024. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Luke's (Grayshott) PCC could become responsible for paying a share of that employer's pension liabilities.

St Luke's re-joined the scheme at 1 April 2024 and has two active members.

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Notes to the Financial Statement - for the Year Ended 31st December 2024

3. Analysis of income and expenditure

For the year: 01 January 2024 to 31 December 2024

		Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
Incoming resources							
Incoming resources from generated funds							
1103	Income Tax Recov.	17,819	750	1,706	—	20,275	21,962
1104	Special Collections	1,444	—	---	—	1,444	2,105
1105	Church Collections	14,098	—	—	—	14,098	9,541
1106	Sundry Donations	10,640	4,679	12,044	—	27,363	28,051
1116	Churchyard Grants	---	---	---	---	---	553
1119	Gift-Aided Regular Giving	52,656	—	5,830	—	58,486	63,728
1120	Non-Gift-Aided Giving	9,142	—	45	—	9,187	9,886
1169	Flower Fund Income	—	—	270	—	270	215
1173	Grants	---	1,000	5,705	—	6,705	10,232
1174	Legacies	1,000	—	—	—	1,000	5,000
1175	Youth Worker Fund	—	—	1,580	—	1,580	2,359
1171	Fund Raising Income	5,322	511	430	—	6,263	8,020
1122	Dividends	872	—	1,067	—	1,939	1,910
1123	Interest Received	1,022	134	1,121	—	2,277	2,488
Incoming resources from generated funds Totals		114,015	7,074	29,798	—	150,887	166,050
Incoming resources from charitable activities							
1110	Fees Parish	6,077	478	—	—	6,555	9,091
1111	Summer Holiday Club	---	—	1,074	—	1,074	1,240
1113	Magazine Adverts	---	19,970	—	—	19,970	15,763
1115	Lettings	6,625	—	—	—	6,625	8,522
Incoming resources from charitable activities Totals		12,702	20,448	1,074	—	34,224	34,616
Other incoming resources							
1179	Other income / receipts	---	—	---	—	---	---
Other incoming resources Totals		---	—	---	—	---	---
Incoming resources Grand Totals		126,717	27,522	30,872	—	185,111	200,666

Analysis of income and expenditure

Resources used		Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Costs of generating funds							
1362	Social Events Expenses	---	—	---	—	---	---
1363	Fundraising Expenses	499	—	120	—	619	1,095
Costs of generating funds		499	—	120	—	619	1,095
Charitable activities							
1302	Ministry Expenses	2,684	—	87	—	2,771	1,797
1303	Organists & Choir Director	---	—	1,108	—	1,108	2,310
1304	Upkeep of Services	326	240	474	—	1,040	715
1305	Training	---	—	360	—	360	---
1306	Magazine Expenditure	---	18,993	—	—	18,993	15,364
1307	Salaries	9,214	—	6,666	—	15,880	26,773
1309	Hall/ Rooms Utility Expenses	3,833	—	—	—	3,833	5,395
1310	Church Running Costs	6,494	—	---	—	6,494	7,979
1311	Church Maintenance	---	—	1,381	—	1,381	1,743
1312	Church Insurance	3,121	—	—	—	3,121	2,992
1313	Hall/Rooms Insurance	1,338	—	—	—	1,338	1,282
1314	Parish Share	95,852	—	—	—	95,852	95,957
1315	Hall/Room Non-Utility Expenses	448	—	---	—	448	1,918
1316	Churchyard Expenses	---	—	1,026	—	1,026	815
1317	Music Group	---	—	—	—	---	---
1318	Office Running Costs	1,219	—	---	—	1,219	1,279
1320	Youth Group Activities	—	—	1,108	—	1,108	662
1321	Junior Church	---	—	—	—	---	15
1322	Photocopier Costs	243	—	---	—	243	183
1324	Bible Study	---	—	—	—	---	---
1325	Bible Reading F/ship	---	—	—	—	---	---
1326	Sundry Expenses	---	—	—	—	---	---
1327	Miscellaneous Grants	---	---	1,350	---	1,350	1,650
1328	Holiday Club	---	—	—	—	---	853
1329	Visiting Clergy	100	—	—	—	100	---
1330	Outreach, Evangelism, Mission	909	—	---	—	909	1,093
1331	Mission Agencies	1,228	—	—	—	1,228	1,228
1332	Church Societies	3,800	—	—	—	3,800	5,800
1333	Charities	3,300	—	—	—	3,300	1,500
1334	Special Collections	497	—	---	—	497	1,497
1335	Other Outward Giving	4,394	—	—	—	4,394	4,327
1344	Transfer of costs between funds	(3,159)	---	3,159	---	---	---
1351	Bank Charges	511	—	---	—	511	543
1352	Other Management Costs	139	—	---	—	139	59
1364	Rent paid	---	---	---	---	---	6,440
1365	Pension Payments	402	—	272	—	674	1,897
1366	Youth Worker Expenses	---	---	---	---	---	---
1367	Young families expenses	—	—	501	—	501	336
Charitable activities Totals		136,893	19,233	17,492	—	173,618	194,402

Other resources used		**Unrestricted**	**Designated**	**Restricted**	**Endowment**	**This year**	**Last year**
1339	Equipment Replacement	---	—	617	—	617	---
1340	Buildings Fund Expenditure	—	—	—	—	—	---
Other resources used Totals		---	—	617	—	617	---
Resources used Grand Totals		**137,392**	**19,233**	**18,229**	**—**	**174,854**	**195,497**

For the year: 01 January 2024 to 31 December 2024

4. & 5. Fixed Assets & Investments

Fixed Assets comprise investments held in two virtually unbreakable trusts restricted solely for the upkeep of the Churchyard. They consist of shares held within the Central Board of Finance Church of England (CBF) Investment Fund. In 2005 the PCC invested £28,000 of cash in Other Funds, also into the CBF Investment Fund. Early in 2008 a further £1,500 was invested. Subsequently shares have been allocated to different funds depending on their balances.

	Number of shares	**Value**	**Market Value** 2024	**Market Value** 2023	**Movement**
		£	£	£	£
Ralph Grave	242	23.12	5,596	5,470	125
Guild of God's Acre	433	23.12	10,012	9,788	224
Subtotal Fixed Assets	675		15,608	15,258	15,258
General	1,390	23.12	32,148	31,428	719
Buildings	970	23.12	22,418	21,917	502
Subtotal Investments	2,360		54,566	53,345	1,221
Total	**3,035**		**70,174**	68,603	**1,570**

Notes to the Financial Statement - for the Year Ended 31st December 2024

6. Debtors & Prepayments

	2024	2023
	£	£
Income Tax Recoverable	5,589	5,271
Prepaid Insurance Premiums	1,862	1,821
Interest due received 3.1.24	---	753
Magazine costs prepaid	1,399	---
Total	**8,850**	**7,845**

7. Creditors & Accruals

	2024	2023
	£	£
Total, Gas, Electricity and water	910	1,084
Salary, Tax, NI & Pension	459	389
Insurance owed by instalment	1,875	1,827
Parish Share	5,963	11,978
Magazine advert income for 2025	11,630	7,041
Photocopier costs	79	115
Income received for Bridge day in 2025	180	---
Outward giving	800	12,627
Service expenses	---	228
Organist fees & tuning	378	378
Agencies – post box	3,535	2,986
East Hants DC grant for 2025	3,749	3,822
Pensions deducted	143	---
Water charges	69	---
Other Creditors	46	68
Total	**29,816**	**42,543**

Notes to the Financial Statement - for the Year Ended 31st December 2024

8. Assets Analysis

Fund	Deposits £	Investments £	Bank/Cash £	Debtors & Creditors £	Total £
Unrestricted Funds					
General fund	**15,340**	**32,149**	**10,264**	**(7,782)**	**49,971**
Designated Funds					
Bells	1,334	—	1,000	—	2,334
Magazine			12,409	(10,231)	2,178
Weathervane Appeal	4,939			750	5,689
Buildings Fund	6,736	13,910	2,000		22,646
Equipment Replacement Fund	467	—	1,000		1,467
Legacy Fund		—	—	—	—
Organ Fund	3,464	—	1,000	—	4,464
Vicar's Discretionary Fund	—	—	187	—	187
Youth Worker Fund	—	—	—	—	—
	16,940	**13,910**	**17,596**	**(9,481)**	**38,965**
Restricted Funds					
Babes & Toddlers	—		501	—	501
Buildings Fund	—	8,508		—	8,508
Churchyard Funds	—		20	—	20
Flower Fund	—		733		733
Legacy Fund	—			—	—
Ministry Support Fund	4,697		1,000		5,697
New Projects Fund	1,925		5,000	90	7,015
Organ Fund	1,015				1,015
Village 2 Church	2,265		2,000	124	4,389
Vicar's Discretionary Fund	6,114			75	6,189
Youth Worker Fund	12,625		3,000	134	15,759
Youth Worker Fund Village	-		3,887	(4,126)	(239)
	28,641	**8,508**	**16,141**	**3,703)**	**49,587**
Endowment Funds					
Churchyard Funds	**—**	**15,607**	**—**	**—**	**15,607**
Totals	**60,921**	**70,174**	**44,001**	**(20,966)**	**154,130**

Notes to the Financial Statement - for the Year Ended 31st December 2024

9. Fund movement by type

01 January 2023 to 31 December 2024

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General - General fund	59,927	126,717	137,392	---	719	49,971
Sub-totals	**59,927**	**126,717**	**137,392**	**---**	**719**	**49,971**
Designated						
Bell	2,016	558	240	---	---	2,334
Magazine	---	21,171	18,993	---	---	2,178
Weathervane Appeal	---	5,689	---	---	---	5,689
Buildings - Buildings Fund	22,144	---	—	---	502	22,646
Equipment Replacement	1,363	104	---	—	—	1,467
Legacy - Legacy Fund	---	—	—	---	—	---
Organ - Organ Fund	4,464	---	---	---	---	4,464
Vicar's Discretionary Fund	187	---	—	---	—	187
Youth Worker Fund	---	—	—	---	—	---
Sub-totals	**30,174**	**27,522**	**19,233**	**---**	**502**	**38,965**
Restricted						
Babies & Toddlers	511	491	501	---	---	501
Buildings - Buildings Fund	7,417	1,708	617	—	---	8,508
Yard - Churchyard Funds	99	459	538	—	—	20
Flower - Flower Fund	550	270	87	—	—	733
Legacy Fund	---	---	---	---	---	---
Ministry - Ministry Support Fund	5,827	230	360	—	---	5,697
New Project Fund	6,031	2,266	1,282	—	—	7,015
Organ - Organ Fund	1,095	220	300	—	—	1,015
V2C - Village 2 Church	3,557	2,702	1,870	—	—	4,389
Vicar's Discretionary Fund	6,073	1,465	1,349	---	---	6,189
YWF - Youth Worker Fund	3,290	12,946	477	---	—	15,759
YWFV - Youth Worker Fund Village	2,494	8,115	10,848	---	—	(239)
Sub-totals	**36,944**	**30,872**	**18,229**	**---**	**---**	**49,587**
Endowment						
Yard - Churchyard Funds	15,258	—	—	—	349	15,607
Sub-totals	**15,258**	—	—	—	**349**	**15,607**
Totals	**142,303**	**185,111**	**174,854**	—	**1,570**	**154,130**

Notes to the Financial Statement - for the Year Ended 31st December 2024

9. (cont.) Fund Movement Summary Notes

Babes & Toddlers Fund – Set up in 2022 to support a weekly meeting of babes and toddlers and their supporting adult.

Building Fund - Set up in 2005 to combine Quinquennial and other related and redundant funds.

Churchyard Fund - Restricted fund set up in 1928. Consists of investments in two Trusts (see Endowments), the Income being used to maintain the churchyard. Also benefits annually
from restricted grants from the Commonwealth War Graves Commission.

Equipment Fund- Set up in 2003 to provide for replacement of fixtures, fittings and equipment.

Flower Fund - Restricted fund, set up in 2002 to receive restricted flower funds.

General Fund - The main designated fund for day-to-day income and expenditure.

Legacy Fund – Set up in 2013 to hold legacy money until the PCC approves their use.

Ministry Fund – Restricted fund, set up in 2001 to receive a £10,000 restricted donation for supporting those in training for the Ministry. It was used for the first time in 2013 and then in subsequent years.

Mission Fund - set up in 2010 in consultation with HMRC, to receive restricted gift-aided donations to enable St Luke's to support specific overseas charity projects approved by the PCC.

New Projects – Set up in 2014 to hold funds for potential new projects. Currently used to record Funds donated for a Choirmaster /organist, together with young families breakfasts

Organ Fund - Set up in 2008 for donations to pay for the major organ repairs.

Vicar's Discretionary Fund - Designated fund, set up in 1999 to enable the Vicar to make confidential grants and donations to any person or cause he sees fit.

Village 2 Church – Set up in 2014 for donations from the V2C Appeal for maintenance of the church building.

Youth Worker Fund - Set up in 2012 to fund St. Luke's contribution to the Youth Worker.

Youth Worker - Village Fund - Set up in 2012 for contributions to the village component of the Youth Worker.

Bells Fund – set up in 2018 to hold funds specifically to be used on the church bells.

Vicar's Discretionary Fund – set up in 2020 to support those in need within the parish who are suffering financially, largely due to the Covid crisis.
Magazine Fund – This fund keeps Grayshott Today income & expenditure separate.

Weathervane appeal – A fund launched in late 2024 to raise funds for the weathervane work.

Notes to the Financial Statement - for the Year Ended 31st December 2024

10. Grants

(i) Mission Agencies, Church Societies, Charities, etc.

	2024	2023
	£	£
Ibadan Handicapped School, Nigeria	2,800	2,800
Testimony Faith Homes	2,500	2,500
World Vision	228	228
Acorn Trust	-	1,000
Yei Teacher & Nurse College, S Sudan	2,394	2,327
The Great Commission, Dolphin School, Kenya	1,000	1,000
Elam Ministries	1,000	1,000
Dohnavur Fellowship, India	2,000	2,000
St Martin in the Fields Appeal	800	-
	12,722	12,855

(i) Special Collections

	2024	2023
	£	£
Alzheimer's Research	264	297
Other	-	100
Children's Society	14	-
Midhurst Palliative Care	-	252
Royal British Legion	219	282
Debra Charity	-	283
Rosemary Foundation	-	283
	749	1,497
Total	13,219	14,352

*Some Special Collections donations are paid directly into beneficiary account, so not included in totals for St. Luke's accounts.

Independent Examiner's Report to the PCC of St Luke's, Grayshott

I report to the Trustees and members of the PCC of St Luke's, Grayshott on my examination of the accounts for the year ended 31 December 2024, which are set out on pages 13 to 25. My examination was carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Act.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and;
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signature: 

Date: 19/4/2025.

Mr Christopher Kelly
7 Argus Road
Bristol
BS3 3NY

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF GRAYSHOTT

England & Wales - Charity number 1129168

Accounts

St. Luke's Church, Grayshott

(The Parochial Church Council of the Ecclesiastical Parish of Grayshott)

Report & Financial Statements

Year Ended: 31st December 2023

Charity No: 1129168

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Report of the Parochial Church Council for the year ended 31 December 2023

This year has been characterised by 'getting back to normal', although some things have changed as a result of the constraints of the previous few years. The key aspect of this, is a growing confidence that what we plan can actually be executed, which encourages more events to be put on. There has been a change in patterns of worship generally, and there is less consistent church attendance which leaves our numbers down. Numbers have reduced, partly because people have died, people have moved into greater dependency, and some are caring for family members. Some have left because things have changed, and they find what they want elsewhere.

In general terms, St. Luke's continues to provide substantial public benefit through its work in the community. This is seen through:

- **Worship** - Our Services mean any member of the public can access a wide variety of worship, helping to connect people to God; the services range from monastic reflective night prayer to more contemporary services in modern language. The services provide a community and a context for personal growth, and thriving.

- **Mental Health** - We contribute to the health of the village in a number of ways. The GP's surgery has initiated a Local Health Hub, and they have a Social Subscriber who has commented on how many social and community activities we host at St Luke's. The Friendship Lunch, the Oasis Coffee & craft time. The very well maintained Churchyard is always open to all, and Church is open during daylight hours, both offering a quiet environment for reflection supporting individuals' mental health. Our services provide a reflective context for anyone to come and take stock of life.

- **Community Links** - Through the Office team, communications with our local community is maintained, keeping a positive presence and links with the Parish council, and other groups. They also help to administrate funerals, and other services connecting us with people at major life events. There is a strong link with the Civil Parish Council, cooperating with the events around public holidays and festivals.

- **Social Activities -** The Church Rooms and Church building enable us to host community lunches, and other social activities and clubs, giving significant public benefit supporting parents and older people. Young families are supported through a weekly Babes and Toddler group, the lonely are invited to weekly: Oasis Group for craft and fellowship, a Thursday Lunch Club, and Day Centre, and also monthly: Friendship Lunches , Coffee Mornings, Men's Breakfast, Parish Breakfast, St Luke's Women's Group, Afternoon Tea.

- **Schools and Children -** The links with the Church School have grown significantly over the last year. The vicar and other church members are Foundation Governors at School, supporting the head and staff in delivering their statutory duties and Christian Curriculum. A team helps with assemblies and other 'gathered worship'. The School holds some assemblies and its seasonal end of term services at the Church, and there is a clear priority to build the relationship between the Church and the School.

We assisted with the SIAMS inspection/report which was very good, and with the School in the area of Spirituality. See notes on the Babes and Toddlers group.

- **Care Homes -** The Pastoral Team supports a number of elderly people in care homes, and Christian worship services are provided for them on site. We also provide a spiritual home for a number of Care home workers who come to our services. Some of these are from diverse backgrounds.

- **Youth -** We have employed a part-time Youth Worker who has provided a Youth Group on Friday nights during term time, called "The Base", and other faith based youth activities.

- **Parish Magazine** - There is great public benefit through the free production and distribution of our high quality magazine, Grayshott Today. This is an organ for communicating events, clubs, and providing excellent editorial content which has fostered the building of community, with a message from the Vicar every month.

- **Home Visits -** The Pastoral team have met periodically to make sure that those in particular need, both congregation members and non-church goers, can be visited and supported. Holy Communion being taken periodically to individuals in the community and care homes.

- **End of Life Care -** The Vicar has provided end of life ministry to a number of people for whom this has been very much appreciated. This has been in conjunction with funeral ministry to parishioners. Our collaboration with local undertakers is extremely good.

- **Ukrainian Community Support -** We continue to host a Ukrainian Pastor and our local refugees host a monthly church Service in Ukrainian translated into English. We organise transport for them, and help with a tea supported by the Red Rose Tearoom.

- **Diversity -** We hosted a London based Gujarati fellowship Summer outing at St Luke's, and have numerous nationalities in the congregation.

- **Safeguarding and Anti-Slavery** - our Safeguarding has been assiduously overseen by Hilary Loder and Penny Thomas. The PCC has signed an anti-Modern Slavery policy.

The PCC has worked together with the Church Wardens to support the Vicar in running the church, and great efforts have been put in to accomplish our goals. Our Treasurer has diligently kept us aware of the financial situation through regular reporting, running re-forecast reports throughout the year, and other management reports and our Stewardship Volunteer, has kept us aware of the trends of both income and expenditure.

Administration Team

At the Annual Parochial Church Meeting in April, Edward Tobin and Sheila Austin assisted the Vicar in chairing the meeting. Edward focusses on building maintenance and many practical projects, with a team of deputy Church Wardens picking up practical tasks, including fire safety, and repairs; Sheila has been assiduous in her support of the Office staff and

administration, and bringing enormous energy to the role. Our co-opted Treasurer Viv Ward advises on all financial matters, and the Administrator facilitates the running of the church.

Since Lucie Thornton resigned from the post of employed Administrator, Anna Gilderson was employed.

Christian Education

The ongoing role of preaching is to educate our congregation in aspects of the Bible. Our services are streamed each week, and are available for those who are unable to come to the Church. The Vicar and volunteers support both Communion and worship services in some of our Care homes.

Our involvement with Grayshott Primary School continues to grow through Susie Millard, a Licensed Lay Minister, delivering 'Open the Book' assemblies. We are building the bridge between the school and attendance at our Sunday services, and the youth club, which are mainly attended by Grayshott School pupils. The School has seasonal services in the Church, which we will continue to support, and host, including a brief address by the vicar. We also serve St Edmunds and Amesbury Schools by hosting their Christmas Carol Services in the Church.

The Home groups have continued faithfully this year, and continued to be a pastoral and social support to their members. The Sunday school has dropped in numbers to sometimes only having three or four children, this is an area requiring attention in the next year, as we try to build up our link with young families.

The Summer Holiday Club was a success for the Children attending, run by a team of leaders under Dan Bennett the Youth Worker. It culminated in a Barbecue for all the parents and children. The bridge to Sunday service was made by having a group of children lead the music at the Sunday morning 10.30 service, and the Holiday club team leading the service.

Communication

The standard Sunday Services seek to welcome all who come, and provide a context for people to attend, and belong. The culture inviting friends has meant that we have new people in the congregation. We have put on a welcome tea for people new to the Village, and continue to reach out to the businesses and other aspects of the life of the Village. We have activated a Facebook page to communicate our services to the public, and worked on our Website, so that events are updated in the Calendar regularly.
The Church web site has been updated in look, and we continue to try to keep it updated and relevant.

Pastoral

The pastoral visiting and ministry to the Care homes continues. One of the needs has been to support carers, and parents of children with special needs. We have supported a group for these although it has stopped using the Church facilities.
Most of the pastoral care this year has been conducted through invitational meals, and on the telephone.
Seasonal provision has been given to care homes, and some individuals.

Prayer Team

We hold monthly prayer meetings for the World, our local community, and for the Church.

Ukraine Service
We have just marked the 2nd anniversary of the mass invasion of Ukraine by Russia on 24th February 2022. The service for Ukrainian Refugees in Ukrainian continues. They appreciate this enormously.

Worship
Contemporary worship – 10.30am
Our contemporary worship service has grown over the last year, although the attendance by any specific individual is less consistent. We now have significant level of diversity in our services, and the band is led by Ukrainians, and includes a Colombian. We also have African Nations, Asia, and Europe represented.

The Christmas services went well, with a great highlight being the Families Candle Service. Also a Nativity Service incorporating children who prepared a drama Nativity during an after-school club held at Grayshott School came to the Service in the Church. This brought parents to church, and fostered the relationship with the school. We are addressing how to incorporate families and children into our services. A families service is in planning stages.

Traditional worship 8.30am, 6.00pm
The Choir sings at Evensong, and Matins services. We hope to grow the Choir next year, and advertise to include as many as possible to sing in a specially constituted Festival Choir for Christmas.
Sung Compline (Night Prayer) in traditional language, sung by the Vicar and congregation to Gregorian chant has proved to be very popular with those who come, it is something we want to promote as a context for good health and well-being.

Youth Work
The Base Youth Club, is a well-attended weekly event, provided a good Youth provision for the village. Dan Bennett continued to provide a great contact point for our youth, both in spiritual support and in Youth work, as well as on Wednesday evenings a Youth Bible Study. He helped our LLM Susie to run assemblies at the Church School. Dan left in August following a transition of our structure from full-time to part-time provision. After a recruitment process, Rhys McLaren was employed and has kept the work going seamlessly, with the support of an excellent team. The Base Youth Club is funded by a Supporting Community Funding grant from East Hampshire District Council.

Through having three Foundation Governors at Grayshott School, we are growing the links with our School and the community. The Youth provision has been supplemented during the year by a grant from East Hampshire District Council, supporting the secular Youth Club run by Dan and then Rhys. We are very grateful for this.

Babes and Toddlers Group led by Liz Tippett and Rikka Ponton. The group has been extraordinarily successful, often 25 parents and carers with their children attending. The Vicar provides a live musical section with 30 minutes of sung nursery rhymes. The educational benefits to the children are obvious and well-studied, and can be seen in the confidence and socialisation of the children. This is also an excellent networking opportunity for parents and carers to gain support from each other.

Licensed Lay Ministers
We have two Licensed Lay Ministers (LLM) Chris Grocock, and Susie Millard, both of whom fit ministry around their jobs. Susie Millard takes a role that relates to children, our Family

services, and taking assemblies in Grayshott Primary School. As well as leading two Evensong services a month in St Luke's, Chris Grocock supports the incumbent in Milland Church leading traditional services at churches in their benefice.

2024

The main tasks for 2024 are to continue to establish St Luke's as a thriving community, at the heart of the village. We have three main practical objectives:

Increase attendance - To run an introduction to Christianity course, inviting people from our well established network in the village, through the many groups, and meals that are run by the church

Grow our midweek home-based groups, growing the confidence of individuals to lead, through introducing a model of meeting, which is more accessible than a purely academic approach.

Increase our financial income - to break even, and exceed that so that we can build up our outreach activities.

We support the Diocesan priorities of Growing Disciples, Growing Diversity, Growing Community, by prioritising prayer and hospitality in all we do.

These will be based on growing people who feel:

Connected – in prayer to God, to scripture through a growing understanding, with the Church community through engaging and belonging to teams performing various social, and spiritual activities, and home-groups.

Committed – to God and one another, in the work of sharing the Gospel with family, friends and neighbours.

Confident – in terms of building individuals up, confidence is a matter of self-esteem, and security. Security comes from belonging, and feeling loved and accepted, and self-esteem is a key value in the Gospel, in that Christ came for all, and deemed every one of us worth giving his life for. This value is fundamental in the ministry of St Luke's, and we are seeing people grow in faith, and the courage to step out, and do new things. God so loved the world that he gave his only begotten son that whoever believes in him should not perish, but have everlasting life.

The quality of lay leadership where it exists is very high, and a culture of opportunity and enablement is encouraged, where people can lead within the remit of their group. Through reporting back to the PCC each of the main teams communicate their achievements and needs to the centre, and in general the provision is of excellent quality.

Services - continue to develop, and under the leadership of Rev. Jeremy Haswell, the theme of the services is growing discipleship, and maturing as believers. The Staff team is operating well together with staff meetings once a week, and the Church Wardens working very closely in the management of the day to day business of the church.

Events - St Luke's continues to put on concerts planning a Last Night of the Proms and a Christmas concert, and since the end of the year has established a new Fundraising/Events committee with concerts and an annual programme of fundraising opportunities, and engaging with those who don't frequent the church building.

We continue to host services for the local schools both private schools, and the Church School, Grayshott Primary, this grows our relationships with them, and engagement with both

pupils and parents. The provision of Occasional services, weddings and funeral, and the baptism of infants, also builds our relationship with the community, as well as providing the Remembrance Day service for the whole village.

Members of the Church lead a small team comprising the Grayshott Square Events group, through whom we support the community with Christmas Carols in the square, and consider other opportunities to bring the local community together.

In conclusion, we are looking forward to St Luke's continuing to grow through 2024, providing excellent spiritual and practical support for both individual and corporate spiritual growth, and to facilitate community cohesion and health, by being at the heart of village life, and be a key provider of support for the community from a Christian perspective. We are very much part of the village plans for the Coming year including the Dementia Action Week in May 2024, and are planning a St Luke's Festival of arts, crafts and flowers, bringing people together and providing teas over a bank holiday weekend.

Structure, governance and management.

Clergy

Incumbent	Reverend Jeremy Haswell
Other Licenced clergy	Reverend Elizabeth Knifton
Licenced Lay Ministers	Dr Chris Grocock, Mrs Susie Millard

PCC Membership

The PCC is a Charity. Members of the PCC are Trustees of the Charity and are normally either ex-officio or elected at the Annual Parochial Church Meeting (APCM), or at a meeting of the Parochial Church Council (PCC) to fill a casual vacancy, in accordance with Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

As of December 2023, the PCC was made up of the Vicar, an associate minister, two Churchwardens, two Deanery Synod representatives, eight elected Laity members and a co-opted Treasurer. There was a vacancy for a Laity member.

PCC Members who served during 2023 were:

Chairman	Rev Jeremy Haswell
Other Licensed Clergy	Rev Elizabeth Knifton
Lay Chairman	Dr Edward Tobin
Church Wardens	Mrs Sheila Austin, Dr Edward Tobin
Secretary	Mrs Sheila Austin
Treasurer (Co-opted)	Mr Viv Ward (re co-opted 19 April 2023)
Reader Representative	Dr Chris Grocock
Deanery Synod Representatives	Mr Clive Loder (2020, re-elected 19 April 2023), Mrs Penny Thomas (2021 re-elected 19 April 2023)
Lay Members	Mrs Alison Sutcliffe (term ended 19 April 2023) Mrs Ros Balfour (2021) Mrs Floss Mitchell (Resigned 5 April 2023) Mrs Frankie Kelly (2021) Ms Alice Murphy (elected 22 April 2022) Mr Clive Purkiss (elected 22 April 2022)

Mr Jeremy Hassell (elected 22 April 2022)
Mrs Philippa Whitaker (2022 re-elected 19 April 2023)
Mrs Hilary Loder (elected 19 April 2023)
Mrs Anne Gale-Jones (elected 19 April 2023)

Standing Committee

This Committee is elected by the PCC from its membership. It prepares agendas for PCC meetings and makes minor financial and management decisions in order to free the PCC for other matters. Its members during 2023 were the Vicar, 2 Churchwardens, 2 PCC members, Treasurer and the Secretary (in attendance). The Committee met on 6 occasions and also conducted some business by email.

PCC Meetings

The PCC met 6 times in 2023.

Electoral Roll

The Electoral Roll stood at 157 in December 2023 (165 in December 2022)

Church Attendance 2023

The average or median Sunday attendance at the various services held throughout the year is seen below:

Median						
	2023	**2022**	**2021***	**2020***	**2019**	**2018**
Service						
8.30 Holy Communion	17	18	14	25	25	24
9.00 Choral Matins *including choir*	N/A	-	-	31	34	29
10.30 Service format varies *(including children)*	47	49	42	55	59	62
12.00 Holy Communion	13	-	-	-	-	-
6.00 Evensong/Compline	13	13	11	16	17	21
11.00 Thursday Holy Communion	-	-	-	10	9	7

Average						
	2023	**2022**	**2021***	**2020***	**2019**	**2018**
Service						
8.30 Holy Communion	18	19	13	29	25	25
9.00 Choral Matins including choir	-	-	-	31	34	30
10.30 Service format varies *(including children)*	51	55	43	48	61	73
12.00 Holy Communion	14	-	-	-	-	-
6.00 Evensong/Compline	15	17	13	16	28	30
11.00 Thursday Holy Communion	-	-	-	9	9	9

The attendance at Special Services was as follows:

	2023	**2022**	**2021***	**2020***	**2019**	**2018**
Easter Day Services	158	129	78	-	187	192
Harvest Festival Service	38	82	20	-	62	65
Remembrance Service	206	133	-	-	219	279
Advent Carol Service	23	46	23	-	54	40
Nine Lessons & Carols Service	76	70	-	-	118	172
Christingle Service / Candle Service	258	258	-	-	397	396
Christmas Eve Service	80	60	61	70	128	120
Christmas Day Services	122	87	53	50	194	185

* The services during 2020 and 2021 were affected by government restrictions to prevent the spread of Covid 19. When allowed, at least one Sunday service was performed in the church with restricted numbers. During restrictions, and subsequently, a YouTube service was shown each week as well as a Zoom Sunday evening service.

Financial Review

Accounts

The accounts and supporting notes are to be found on pages 13 – 25. The net surplus is £5,169 to which is added the gain on revaluation of investments of £5,899 resulting in a net increase in funds of £11,068 for the year. After all the year's movement the total of all funds is £142,303.

During the year regular giving has decreased but this has been compensated by an increase in other income. We have received grants from Collier Trust for youth work, Hidden Gardens of Grayshott for flowers in the churchyard, Guildford Diocese providing an energy grant, East Hants DC Supporting Community Fund, Hampshire CC and Grayshott Parish Council all supporting the Base youth club. Many generous donations were received both large and small as well as a legacy. Much hard work was put into fund raising with coffee mornings, Purkiss Sunday lunches, Parish lunches, Harvest supper, a Christmas concert and a youth stall at the Coronation celebrations. This is to name but a few activities and we are grateful for all the hard work and generosity.

As in previous years we recognised the need to reduce expenditure and the expenses were carefully monitored and everyone played their part to make this happen. Unfortunately this was not enough and we were forecasting a large deficit. This necessitated our not replacing our office administrator at the beginning of the year and when matters did not improve we made our Youth Minister redundant. Here we were supported by a large anonymous donor which allowed the youth work to continue until the end of August. The Youth Programme was reorganised to continue Youth work centred on "the Base" Youth club. Though these measures were put in place the PCC were concerned that savings were not enough and so we had to suspend our monthly payments to the Diocese from July. The Diocese offered their guidance and Revd David Senior, Diocesan Mission Enabler for Stewardship and Evangelism and Archdeacon Martin Breadmore addressed the PCC. As a result Revd David launched a parish funding programme at an October service which was followed up by emails to our congregation. This has resulted in some increases in giving which allowed us to restart our Parish share payments at a reduced rate. We said that we would pay the outstanding amount as long as we made a surplus and, thankfully, this has happened and we are able to do this. The balancing amount is included in our stated results.

Looking forward to 2024 we have set a deficit budget but hope that since that was prepared we have had initiatives to better this and are looking forward optimistically.

The Vicar's Discretionary fund began the year with £6,107. It received £1,616 and paid out £1,650 to those in need leaving a balance of £6,073.

PCC policy on reserves

The policy is to ensure as far as possible that those Funds other than the **General Fund** are fully represented by cash on deposit and investments. This criterion is met, whilst the General Fund is partly so represented. At the end of 2023, £31,428 (2022 £28,726) of the **General Fund** was invested and £25,060 (2022; £13,966) on deposit.

It is the policy of this church to hold in reserves the equivalent of three months general running costs, including salaries (£39,253). The unrestricted reserves are £59,927 so this requirement is covered, however the forecast for 2024 is a deficit and so this reserve is considered appropriate.

It is also our policy to hold amounts in reserve for any future building work and the amount set aside of £29,561 is considered appropriate. This policy will be reviewed in twelve months' time.

PCC policy on selection of investments
The Churchyard Investments are in trust, being invested in the CBF Church of England Investment Fund, and are controlled by the Guildford Diocese. The policy on investing all cash in excess of working capital was reviewed in February 2005, when it was decided to transfer a large proportion of the cash which was in the CBF Church of England Deposit Fund into the CBF Investment Fund.

PCC policy on Outward Giving
The PCC have appointed an Outward Giving Group which looks in depth at policies for distributing 10% of our unrestricted voluntary income to charities. For the 2023 allocation the group met to consider the giving. In January 2024 they made recommendations to the PCC which were accepted. The outcome is detailed on page 25 of the Accounts and the payments have been accrued.

Post Year-end Events
There have been no post-year events which would affect the accuracy of the Accounts.

Signed for and on behalf of the PCC

Reverend Jeremy Haswell (Chair)

Jeremy Haswell

Mrs Sheila Austin (Church Warden)

Sheila Austin

St Luke's Church Office
Headley Road,
Grayshott
Hindhead
GU26 6LF

Date: 22nd April 2024

St Luke's Church, Grayshott

Statement of Financial Activities

For the period 01 January 2023 to 31 December 2023

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year Total funds
Incoming resources						
Incoming resources from generated funds						
Voluntary income	121,436	—	32,196	—	153,632	154,631
Activities for generating funds	7,824	---	196	—	8,020	4,179
Investment income	1,198	139	3,061	—	4,398	2,599
Incoming resources from charitable activities	34,124	462	30	—	34,616	37,964
Other incoming resources	---	—	---	—	---	6,755
Total income	**164,582**	**601**	**35,483**	**—**	**200,666**	**206,128**
Resources used						
Costs of generating funds						
Fundraising trading: cost of goods sold and other costs	1,095	—	—	—	1,095	1,692
Charitable activities	157,013	—	37,389	—	194,402	209,885
Governance costs	—	—	—	—	—	--
Other resources used	—	—	---	—	---	---
Total expenditure	**158,108**	**—**	**37,389**	**—**	**195,497**	**211,577**
Net income / (expenditure) resources before transfer	**6,474**	**601**	**(1,906)**	**—**	**5,169**	**(5,449)**
Transfers						
Gross transfers between funds - in	—	---	6,031	—	6,031	---
Gross transfers between funds - out	(1,031)	(5,000)	—	—	(6,031)	---
Other recognised gains / losses						
Gains / losses on investment assets	2,702	1,885	---	1,312	5,899	(8,365)
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	---
Net movement in funds	**8,145**	**(2,514)**	**4,125**	**1,312**	**11,068**	**(13,814)**
Reconciliation of funds						
Total funds brought forward	**51,782**	**32,688**	**32,819**	**13,946**	**131,235**	**145,049**
Total funds carried forward	**59,927**	**30,174**	**36,944**	**15,258**	**142,303**	**131,235**

Balance Sheet at 31 December 2023

	At 31/12/23 £	At 31/12/22 £
Fixed assets		
Investments (notes 4 & 5)	68,603	62,704
	68,603	62,704
Current assets		
Debtors (note 6)	7,845	8,295
Bank Deposits	56,430	53,248
Cash at bank and in hand	51,968	25,972
	116,243	87,515
Liabilities		
Creditors: Amounts falling due in one year (note 7)	42,543	18,984
Net current assets less current liabilities	73,700	68,531
Total assets less current liabilities	142,303	131,235
Total net assets less liabilities	142,303	131,235
Represented by:		
Unrestricted	59,927	51,782
Designated	30,174	32,688
Restricted	36,944	32,819
Endowment	15,258	13,946
Funds of the church (note 9)	142,303	131,235

These financial statements were approved and authorised for issue by the PCC on 25 March 2024 and signed on their behalf by

Reverend Jeremy Haswell Jeremy Haswell

Mrs Sheila Austin Sheila Austin Date 22nd April 2024

Notes to the Financial Statement - for the Year Ended 31st December 2023

1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 with effect from 1 January 2016.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions concerning their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. The purpose of any particular fund is noted in the accounts.
The accounts include transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources Voluntary Income and Capital Sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenanted or gift aid donations is recognised when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Income from fund raising activities is accounted for gross. Sales of books and magazines are accounted for gross. Income from the hire of church premises is recognised when the rental is due. Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments on 31st December.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The Diocesan parish share is accounted for when paid. Any parish share unpaid at 31st December is provided for as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96 (2) (a) of the Charities Act 1993. Within the church grounds there are Church rooms, valued for insurance purposes in excess of £500,000 which are not included in the accounts.

Investments

Investments are shown at market value.

Fixtures, fittings and office equipment

Fixtures, fittings and equipment are written off when acquired.

Fircroft Trust

The Vicar and Churchwardens administer separately a Trust ("the Fircroft Trust") set up in 1930 to benefit Grayshott Church of England Primary School, through the profit on rental received from the house "Fircroft" belonging to the Trust. In late 2005 the Trustees took over the administration which previously had been administered by the Diocese. During the year to

31st December 2022 the Trust contributed £ 2,100 towards the swimming instructors for the school and staff Christmas and end of term meals. After this contribution the Trust showed a profit of £13,390 which will be carried forward for new school projects planned for 2023.

2. Pension Fund

St Luke's (Grayshott) PCC participated in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and the other participating employers.

CWPF has two sections:

1. The Defined Benefits Scheme
2. The Pension Builder Scheme, which has two subsections;
    a. a deferred annuity section known as Pension Builder Classic, and,
    b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared, is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2023: £1,897, 2022: £3,688).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019.

For the Pension Builder Classic section, the 2019 valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2014, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of services prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 5% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2023. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2022. Calculations for this are currently under way.

The legal structure of the scheme is such that if another employer fails, St Luke's (Grayshott) PCC could become responsible for paying a share of that employer's pension liabilities.

St Luke's had an active member until August 2023 but have no active members since then.

Notes to the Financial Statement - for the Year Ended 31st December 2023

3. Analysis of income and expenditure

For the year: 01 January 2023 to 31 December 2023

		Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Incoming resources							
Incoming resources from generated funds							
1103	Income Tax Recov.	19,927	—	2,035	—	21,962	22,506
1104	Special Collections	2,105	—	---	—	2,105	1,862
1105	Church Collections	9,541	—	—	—	9,541	10,035
1106	Sundry Donations	17,604	—	10,447	—	28,051	13,624
1107	Youth Ministry	---	---	---	---	---	42
1116	Churchyard Grants	---	---	553	---	553	800
1119	Gift-Aided Regular Giving	56,688	—	7,040	—	63,728	79,159
1120	Non-Gift-Aided Giving	9,571	—	315	—	9,886	15,954
1169	Flower Fund Income	—	—	215	—	215	581
1173	Grants	1,000	—	9,232	—	10,232	7,957
1174	Legacies	5,000	—	—	—	5,000	---
1175	Youth Worker Fund	—	—	2,359	—	2,359	2,111
1178	Grants - holiday club	---	—	—	—	---	---
1171	Fund Raising Income	7,824	—	196	—	8,020	4,179
1122	Dividends	537	—	1,373	—	1,910	1,900
1123	Interest Received	661	139	1,688	—	2,488	699
Incoming resources from generated funds Totals		130,458	139	35,453	—	166,050	161,409
Incoming resources from charitable activities							
1110	Fees Parish	8,629	462	—	—	9,091	12,075
1111	Summer Holiday Club	1,210	—	30	—	1,240	864
1113	Magazine Adverts	15,763	—	—	—	15,763	15,775
1115	Lettings	8,522	—	—	—	8,522	9,150
1117	Bible Reading F'ship	---	—	—	—	---	---
1176	Outreach Evangelism, Mission	---	—	---	—	---	100
Incoming resources from charitable activities Totals		34,124	462	30	—	34,616	37,964
Other incoming resources							
1179	Other income / receipts	---	—	---	—	---	6,755
Other incoming resources Totals		---	—	---	—	---	6,755
Incoming resources Grand Totals		164,582	601	35,483	—	200,666	206,128

Analysis of income and expenditure

For the year: 01 January 2023 to 31 December 2023

		Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Resources used							
Costs of generating funds							
1362	Social Events Expenses	---	—	---	—	---	321
1363	Fundraising Expenses	1,095	—	—	—	1,095	1,371
Costs of generating funds		1,095	—	---	—	1,095	1,692
Charitable activities							
1302	Ministry Expenses	1,797	—	—	—	1,797	1,487
1303	Organists & Choir Director	---	—	2,310	—	2,310	339
1304	Upkeep of Services	405	—	310	—	715	653
1305	Training	---	—	---	—	---	---
1306	Magazine Expenditure	15,364	—	—	—	15,364	15,787
1307	Salaries	7,643	—	19,130	—	26,773	33,954
1309	Hall/ Rooms Utility Expenses	5,395	—	—	—	5,395	3,839
1310	Church Running Costs	7,979	—	---	—	7,979	6,263
1311	Church Maintenance	---	—	1,743	—	1,743	8,967
1312	Church Insurance	2,992	—	—	—	2,992	2,836
1313	Hall/Rooms Insurance	1,282	—	—	—	1,282	1,215
1314	Parish Share	95,957	—	—	—	95,957	95,994
1315	Hall/Room Non-Utility Expenses	1,918	—	---	—	1,918	2,383
1316	Churchyard Expenses	---	—	815	—	815	2,341
1317	Music Group	---	—	—	—	---	---
1318	Office Running Costs	1,279	—	---	—	1,279	1,690
1320	Youth Group Activities	—	—	662	—	662	826
1321	Junior Church	15	—	—	—	15	61
1322	Photocopier Costs	183	—	---	—	183	208
1324	Bible Study	---	—	—	—	---	---
1325	Bible Reading F/ship	---	—	—	—	---	---
1326	Sundry Expenses	---	—	—	—	---	---
1327	Miscellaneous Grants	---	---	1,650	---	1,650	3,050
1328	Holiday Club	853	—	—	—	853	586
1329	Visiting Clergy	---	—	—	—	---	100
1330	Outreach, Evangelism, Mission	1,093	—	---	—	1,093	714
1331	Mission Agencies	1,228	—	—	—	1,228	1,228
1332	Church Societies	5,800	—	—	—	5,800	5,800
1333	Charities	1,500	—	—	—	1,500	1,500
1334	Special Collections	1,497	—	---	—	1,497	1,094
1335	Other Outward Giving	4,327	—	—	—	4,327	3,199
1344	Transfer of costs between funds	(2,125)	---	2,125	---	---	---
1351	Bank Charges	543	—	---	—	543	403
1352	Other Management Costs	59	—	---	—	59	126
1364	Rent paid		---	6,440	---	6,440	9,220

1365	Pension Payments	29	—	1,868	—	1,897	3,688
1366	Youth Worker Expenses	---	---	---	---	---	168
1367	Young families expenses	—	—	336	—	336	166
Charitable activities Totals		157,013	—	37,389	—	194,402	209,885
Other resources used							
1339	Equipment Replacement	---	—	---	—	---	---
1340	Buildings Fund Expenditure	—	—	—	—	—	---
Other resources used Totals		---	—	---	—	---	---
Resources used Grand totals		158,108	—	37,389	—	195,497	211,577

4. & 5. Fixed Assets & Investments

Fixed Assets comprise investments held in two virtually unbreakable trusts restricted solely for the upkeep of the Churchyard. They consist of shares held within the Central Board of Finance Church of England (CBF) Investment Fund. In 2005 the PCC invested £28,000 of cash in Other Funds, also into the CBF Investment Fund. Early in 2008 a further £1,500 was invested. Subsequently shares have been allocated to different funds depending on their balances.

	Number of shares	Value	Market Value 2023	2022	Movement
		£	£	£	£
Ralph Grave	242	22.61	5,470	5,000	470
Guild of God's Acre	433	22.61	9,788	8,946	842
Subtotal Fixed Assets	675		15,258	13,946	1,312
General	1,390	22.61	31,428	28,726	2,702
Buildings	970	22.61	21,917	20,032	1,885
Subtotal Investments	2,360		53,345	48,758	4,587
Total	**3,035**		**68,603**	**62,704**	**5,899**

Notes to the Financial Statement - for the Year Ended 31st December 2023

6. Debtors & Prepayments

	2023	2022
	£	£
Income Tax Recoverable	5,271	5,968
Prepaid Insurance Premiums	1,821	1,711
Interest due received 3.1.24	753	---
Contribution towards Youth Minister rent	---	616
Total	**7,845**	**8,295**

7. Creditors & Accruals

	2023	2022
	£	£
Total, Gas & Electricity	1,084	2,671
Salary, Tax, NI & Pension	389	1,086
Insurance owed by instalment	1,827	1,723
Parish Share	11,978	---
Magazine advert income for 2023	7,041	3,977
Photocopier costs	115	98
Churchyard expenses	---	196
Outward giving	12,627	2,800
Service expenses	228	207
Organist fees & tuning	378	124
Agencies – post box	2,986	1,459
East Hants DC grant for 2023	3,822	3,899
Children's Society – Christingle	---	309
Overpayment of funeral charges	---	100
Other Creditors	68	335
Total	**42,543**	**18,984**

Notes to the Financial Statement - for the Year Ended 31st December 2023

8. Assets Analysis

Fund	Deposits	Investments	Bank/Cash	Debtors & Creditors	Total
	£	£	£	£	£
Unrestricted Funds					
General fund	25,060	31,428	34,910	(31,471)	59,927
Designated Funds					
Bells	1,992	-	-	24	2,016
Buildings Fund	7,555	14,500	-	89	22,144
Equipment Replacement Fund	1,345	-	-	18	1,363
Legacy Fund	-	-	-	-	-
Organ Fund	4,464	-	-	-	4,464
Vicar's Discretionary Fund	-	-	187	-	187
Youth Worker Fund	-	-	-	-	-
	15,356	14,500	187	131	30,174
Restricted Funds					
Babes & Toddlers	-	-	511	-	511
Buildings Fund	-	7,417	-	-	7,417
Churchyard Funds	-	-	99	-	99
Flower Fund	-	-	541	9	550
Legacy Fund	-	-	-	-	-
Ministry Support Fund	5,748	-	-	79	5,827
New Projects Fund	5,849	-	-	182	6,031
Organ Fund	1,023	-	-	72	1,095
Village 2 Church	3,394	-	-	163	3,557
Vicar's Discretionary Fund	-	-	5,925	148	6,073
Youth Worker Fund	-	-	3,105	185	3,290
Youth Worker Fund Village	-	-	6,690	(4,196)	2,494
	16,014	7,417	16,871	(3,358)	36,944
Endowment Funds					
Churchyard Funds	-	15,258	-	-	15,258
Totals	56,430	68,603	51,968	(34,698)	142,303

Notes to the Financial Statement - for the Year Ended 31st December 2023

9. Fund movement by type

01 January 2023 to 31 December 2023

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General - General fund	51,782	164,582	158,108	(1,031)	2,702	59,927
Sub-totals	**51,782**	**164,582**	**158,108**	**(1,031)**	**2,702**	**59,927**
Designated						
Bell	1,699	317	---	---	---	2,016
Buildings - Buildings Fund	20,259	---	—	---	1,885	22,144
Equipment - Equipment Replacement Fund	1,303	60	---	—	—	1,363
Legacy - Legacy Fund	---	—	—	---	—	---
Organ - Organ Fund	4,240	224	---	---	---	4,464
Vicar - Vicar's Discretionary Fund	187	---	—	---	—	187
Youth Worker Fund	5,000	—	—	(5,000)	—	---
Sub-totals	**32,688**	**601**	**---**	**(5,000)**	**1,885**	**30,174**
Restricted						
Babes & Toddlers	210	637	336	---	---	511
Buildings - Buildings Fund	6,096	1,321	---	—	---	7,417
Yard - Churchyard Funds	15	900	816	—	—	99
Flower - Flower Fund	616	244	310	—	—	550
Legacy Fund	---	---	---	---	---	---
Ministry - Ministry Support Fund	5,568	259	---	—	---	5,827
New Project Fund	6,111	2,229	2,309	—	—	6,031
Organ - Organ Fund	858	237	---	—	—	1,095
V2C - Village 2 Church	2,659	2,641	1,743	—	—	3,557
Vicar's Discretionary Fund	6,107	1,616	1,650	---	---	6,073
YWF - Youth Worker Fund	4,579	15,497	21,786	5,000	—	3,290
YWFV - Youth Worker Fund Village	---	9,902	8,439	1,031	—	2,494
Sub-totals	**32,819**	**35,483**	**37,389**	**6,031**	**---**	**36,944**
Endowment						
Yard - Churchyard Funds	13,946	—	—	—	1,312	15,258
Sub-totals	**13,946**	**—**	**—**	**—**	**1,312**	**15,258**
Totals	**131,235**	**200,666**	**195,497**	**—**	**5,899**	**142,303**

Notes to the Financial Statement - for the Year Ended 31st December 2023

9. (cont.) Fund Movement Summary Notes

Babes & Toddlers Fund – Set up in 2022 to support a weekly meeting of babes and toddlers and their supporting adult.

Building Fund - Set up in 2005 to combine Quinquennial and other related and redundant funds.

Churchyard Fund - Restricted fund set up in 1928. Consists of investments in two Trusts (see Endowments), the Income being used to maintain the churchyard. Also benefits annually from restricted grants from the Commonwealth War Graves Commission.

Equipment Fund- Set up in 2003 to provide for replacement of fixtures, fittings and equipment.

Flower Fund - Restricted fund, set up in 2002 to receive restricted flower funds.

General Fund - The main designated fund for day-to-day income and expenditure.

Legacy Fund – Set up in 2013 to hold legacy money until the PCC approves their use.

Ministry Fund – Restricted fund, set up in 2001 to receive a £10,000 restricted donation for supporting those in training for the Ministry. It was used for the first time in 2013 and then in subsequent years.

Mission Fund - set up in 2010 in consultation with HMRC, to receive restricted gift-aided donations to enable St Luke's to support specific overseas charity projects approved by the PCC.

New Projects – Set up in 2014 to hold funds for potential new projects. Currently used to record Funds donated for a Choirmaster /organist, together with young families breakfasts

Organ Fund - Set up in 2008 for donations to pay for the major organ repairs.

Vicar's Discretionary Fund - Designated fund, set up in 1999 to enable the Vicar to make confidential grants and donations to any person or cause he sees fit.

Village 2 Church – Set up in 2014 for donations from the V2C Appeal for maintenance of the church building.

Youth Worker Fund - Set up in 2012 to fund St. Luke's contribution to the Youth Worker.

Youth Worker - Village Fund - Set up in 2012 for contributions to the village component of the Youth Worker.

Bells Fund – set up in 2018 to hold funds specifically to be used on the church bells.

Vicar's Discretionary Fund – set up in 2020 to support those in need within the parish who are suffering financially, largely due to the Covid crisis.

Notes to the Financial Statement - for the Year Ended 31st December 2023

10. Grants

(i) Mission Agencies, Church Societies, Charities, etc.

	2023 £	2022 £
Ibadan Handicapped School, Nigeria	2,800	2,800
Testimony Faith Homes	2,500	1,500
Children of the Promise, Romania	-	500
St. Mark's, Bordon	-	2,500
World Vision	228	228
Acorn Trust	1000	500
Yei Teacher & Nurse College, S Sudan	2,327	2,199
The Great Commission, Dolphin School, Kenya	1,000	500
African Pastors Fellowship	-	-
Elam Ministries	1,000	500
Dohnavur Fellowship, India	2,000	500
		-
	12,855	11,727

(i) Special Collections

	2023 £	2022 £
Alzheimer's Research	297	265
Mission to Seafarers	-	170
Second Chance	-	170
Children's Society	-	309
Midhurst Palliative Care	252	-
Royal British Legion	282	-
Debra Charity	283	-
Rosemary Foundation	283	-
	1,497 914	
		12,641
Total	14,352	

*Some Special Collections donations are paid directly into beneficiary account, so not included in totals for St. Luke's accounts.

Independent Examiner's Report to the PCC of St Luke's, Grayshott

I report to the Trustees and members of the PCC of St Luke's, Grayshott on my examination of the accounts for the year ended 31 December 2023, which are set out on pages 13 to 25. My examination was carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Act.
The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that independent examination is needed.
It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and;
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signature: CKelly

Date: 27/4/24

Mr Christopher Kelly
7 Argus Road
Bristol
BS3 3NY

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF GRAYSHOTT

England & Wales - Charity number 1129168

Accounts

St. Luke's Church, Grayshott

(The Parochial Church Council of the Ecclesiastical Parish of Grayshott)

Report & Financial Statements

Year Ended: 31st December 2022

Charity No: 1129168

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Report of the Parochial Church Council for the year ended 31 December 2022

This year we have been navigating our way out of the consequences of the Covid 19 lockdowns, and the impact of changes to peoples' lifestyle and habits post-pandemic. The Vicar, Reverend Jeremy Haswell, with the assistance of the Church Wardens and the Treasurer, have constituted a standing committee meeting regularly to oversee the big challenges we face.

In general terms, St. Luke's continues to provide substantial public benefit through its work in the community. This is seen through:

- **Worship** - Our range of services mean any member of the public can access a wide variety of worship, helping to connect people to God; The services range from monastic reflective night prayer to more contemporary services in modern language.

- **Mental Health** - The very well-maintained Churchyard is always open to all, and Church during daylight hours, to offer a quiet environment for reflection, supporting individuals' mental health. Our services provide a reflective context for anyone to come and take stock of life. We also run a group on a Tuesday morning 'Oasis' which focuses on wellbeing and community.

- **Community Links** - Communications with our local community are maintained through the church office, who ensure links with the Parish council, and other community groups. The office helps to administrate baptisms, funerals which connect St Luke's with people during major life events.

- **Babes and Toddlers Group** - We run a very successful weekly babes and toddler group which includes live music provided by the vicar. This group fosters community connections, support as well as an opportunity for pre-school children to access the benefits of play and live music; helping to build happy confident children.

- **National Events** - St Luke's played a significant part in the planning for the Queen's Jubilee and the funeral of HM Queen Elizabeth. St Luke's took part in the parade for the Jubilee, hosted picnics in the grounds, and opened the Church to screen National Broadcasts of both the jubilee and the funeral and provided refreshments. We also hosted a book of condolences for the funeral week, allowing people to mark the occasion corporately.

- **Social Activities** - The Church Rooms and Church building enable us to host a wide variety of social events for the community. St Luke's hold a weekly 'babes and toddlers' group, a weekly social morning for the elderly followed by a hot lunch, a monthly friendship lunch, a weekly wellbeing group as well as a monthly coffee morning and afternoon tea. We also hold a St Luke's women's group, a monthly men's breakfast, a monthly parish breakfast as well as daily online morning meditations and an in-person weekly bible study group.
- **Schools** - Links with the Grayshott School have grown significantly over the last year. The Vicar and other church members are Foundation Governors of the school, supporting the head and staff in delivering their statutory duties and Christian Curriculum. A team helps with assemblies and other "gathered worship". The school holds its seasonal end of term services at the Church and there is a clear priority to build the relationship between the Church and the school.

- **Care Homes** - The Pastoral Team supports a number of elderly people in several care homes, and Christian worship services are provided for them – this monthly provision will restart in 2023 as prior to this, Covid restrictions have affected our ability to support them in this way. This has been supported by volunteers from the Church.

- **Youth** - We have a youth minister who provides a Youth Group on Friday nights called "The Base", as well as other faith-based youth activities including a holiday club in the summer. He also works with the parish council to provide youth activities.

- **Parish Magazine** - The village benefits greatly from our high-quality free parish magazine, Grayshott Today. This is a great vehicle for communicating events, clubs, and providing excellent editorial content which has fostered the feeling of community.

- **Home Visits** - The Pastoral team have met periodically to make sure that those in need, both congregation members and non-church goers, can be visited and supported in their own homes. Holy Communion being taken periodically to individuals in the community and care homes.

- **End of Life Care** - The Vicar has provided end of life ministry to a number of people this year for whom this has been very much appreciated. This has been in conjunction with funeral ministry.

- **Ukrainian Community Support** - After the invasion of Ukraine St Luke's connected with a Ukrainian Pastor supporting him tohost monthly church Services in Ukrainian translated into English alongside a tea supported by the Red Rose Tearoom. We also hosted a fundraising concert for Ukraine in partnership with the village Café owner raising £8,000.

- **Safeguarding and Anti-Slavery** - our Safeguarding has been assiduously overseen by Angela Haine. The PCC has signed an anti-modern Slavery policy, and one of the congregation members, Allison Sutcliffe, has become the Diocesan trainer on Anti-Slavery, promoting awareness of the signs of Modern Slavery.

The PCC has worked together to support the running of the church, and there have been efforts to address some of the challenges we face. Our Treasurer has diligently kept us aware of our increasingly challenging financial situation, through the regular financial reporting, as well as the running of re-forecasting reports throughout the year, this has kept the vicar, church wardens and PCC aware of the trends of both income and expenditure.

Administration Team

At the Annual Parochial Church Meeting in April, Sheila Austin returned in the role of Church Warden, joining Edward Tobin. With Edward focusing on building maintenance and many practical projects, with a team of deputy Church Wardens picking up practical tasks, including fire safety, and repairs; Sheila has been assiduous in her support of the Office staff and administration, attending staff meetings, and bringing enormous energy to the role. Our co-opted Treasurer Viv Ward ensures our financial position is clear, and the office staff provide the book-keeping function.

During the year Mrs Johnston resigned as PA to the Vicar after many years of loyal service, and a recruitment process was run by Clive Purkiss, assisted by Penny Thomas. Mrs Lucie Thornton was appointed.

Christian Education

During the Sunday Services a series of teaching was conducted to grow the congregation's understanding of their faith in practical ways. Subjects such as prayer, faith, and service were covered along with other seasonal teaching relevant to the lives of those attending. Our services are streamed each week and are available for those who are unable to come to the Church in person. The Vicar and volunteers support both Communion and worship services in some of our Care homes.

Our involvement with Grayshott Primary School continues to grow through Susie Millard, a Licenced Lay Minister, and our Youth minister, Dan Bennett who deliver regular 'Open the Book ' assemblies. Dan also helps with lunchtime playground duties at the school. We are building the bridge between the school and attendance at our Sunday services. This is helped by the youth club which is mainly attended by Grayshott school pupils. The school has seasonal services in the Church, which we continue to support, and host, including a brief address by the vicar. We also serve the local private schools - St Edmunds and Amesbury by hosting their Christmas Carol Services in the Church.

The Summer Holiday Club was a success with around 43 children attending. It was run by a team of leaders under the guidance of Dan Bennett the youth minister. It culminated in a Barbecue for all the parents and children. The bridge to Sunday service was made by having a group of children lead the music at the Sunday morning 10.30 service, and the Holiday club team leading the service.

Communication

The slow emergence from Covid has restricted our putting on of periodic invitational services, but the standard Sunday Services seek to welcome all who come and provide a context for people to attend and belong. We continue to provide a weekly newsletter and all service information can be found online but we will be working towards building better communication channels over the next year. The culture of inviting friends has meant that we have new people in the congregation, and we hosted a welcome tea in November for people new to the Village.

The intention this year, is to continue to work on the style, quality and content of the Church website and to increase our social media presence.

Pastoral

The pastoral visiting and ministry to the Care homes in the parish is re-emerging. We have also identified a need to support the carers of children with Special Educational Needs (SEN) and have been holding a 'Superheroes' group in the church rooms and a social meeting in the village pub. This group provides much needed respite and encouragement for parents and carers of children with SEN.

Most of the pastoral care this year has been conducted through invitational meals and on the telephone. The pastoral care function of the church has continued through a faithful, but small and somewhat diminishing group, supporting the Vicar. Seasonal provision has been given to care homes and some individuals. We ran occasional communion services in church for Moorlands Lodge care home but we struggled with attendance. We also host the Choir in the church, run by the Moorlands Lodge team.

Prayer Team

We hold monthly prayer meetings for the World, our local community and for the Church. Brenda Schwartz and the Vicar held a Lent Course which included worship, teaching, bible study, a time to reflect and also an opportunity for craft. Personal prayer ministry continues to be offered as a part of regular Sunday Services, though this is usually on a more ad-hoc basis, when required.

Ukraine Service

After the invasion of Ukraine by Russia on 24th February 2022 we were connected to a Ukrainian pastor, who was already in the area. St Luke's have supported him in setting up and running a monthly service for Ukrainian Refugees, with sung worship led in Ukrainian, and the whole service being translated into English. Volunteers from St Luke's provide transport allowing Ukrainians from all over the local area to attend. We also host an English teacher in the Church rooms for Ukrainians learning English.

Worship

Contemporary worship – 10.30am

We had a review of the Services which aimed to reduce the number of services run by the Vicar to two services each Sunday, as well as trying to address the provision of live music.
We have relied on recorded music for our sung worship during these services, which has been difficult for some, however late in the year the Ukrainian Worship team have agreed to play two Sundays a month - this has been warmly welcomed by the congregation.

The Christmas services went well, with a great highlight being the Christingle Service returning to the Church after being outside in the rain last year. Also, a Nativity service incorporating children who prepared a drama nativity during an after-school club performed at the service which was very successful. This service brought more parents to the church and continued to build the relationship between the church and the school. Next year, we will continue to work on our family provision and consider the big question of how to further develop these family services.

Traditional worship 8.30am, 6.00pm

The Choir has struggled this year, though we have continued to run traditional Book of Common Prayer services. The aim to grow the Choir has not materialised and the financial situation has meant that although we have paid for an organist for individual services, we have not appointed a Choirmaster/Organist on a full-time basis.

We have benefited occasionally from the Organ playing of Simon Clark, who has covered most of the non-choral services requiring hymns. Also, on the evening of the first Sunday of the month we hold an Evensong run by our Licensed Lay Minister Chris Grocock. And Sung Compline (Night Prayer) in traditional language, sung by the Vicar and congregation to Gregorian chant.

Youth Work

'The Base' is a weekly secular Youth Club run by our youth minister Dan Bennett with financial help from East Hampshire District Council. The Base is generally a well-attended event although attendance was still affected at times this year by the impact of Covid.

Dan Bennett also continues to provide a great contact point for our youth, providing both spiritual support and more practical Youth activities. On Wednesday evenings Dan runs a Youth Bible

Study, attended by those who are wanting to know more about the Christian Faith and this group is slowly growing.

Through having three Foundation Governors at Grayshott School, we are growing the links with our School and the community.

Babes and Toddlers Group

This group has been led by Julia Hedger and Liz Tippett. Julia retired from this leadership role during the year and Rika Pontin is now assisting Liz leading the group. The group has been extraordinarily successful, with around 25 carers with their children attending regularly. The Vicar provides a musical session during the group when 30 minutes of nursery rhymes are sung. Babes and Toddlers is a great opportunity for parents and carers to gain support from each other as well as providing a safe space for carers to help ease any feelings of isolation or loneliness.

Licenced Lay Ministers

We have two licenced lay ministers (LLM), Chris Grocock and Susie Millard, both of whom fit ministry around their jobs. Susie Millard takes a role that relates to children, our family services and taking assemblies in Grayshott Primary School. Chris Grocock supports the incumbent in Milland church, takes traditional services at churches there while also running online zoom services for St Luke's and one evensong service a month. Sadly, our Emeritus retired LLM, Mrs Jill Fudge died during the year, a sad loss to our community having served faithfully for many years and been a stalwart in praying for the church during Morning Prayer.

2023

The main task for 2023 is to continue to establish St Luke's as a thriving church community, With three main practical objectives:

- **Increase attendance** - To run an introduction to Christianity course (an Alpha course), inviting people from our well-established network in the village, through the many groups, and meals that are run by the Church
- **Grow our Midweek home-based groups,** growing the confidence of individuals to lead, through introducing a model of meeting, which is more accessible than a purely academic approach
- **Increase our Financial income – our first goal is** to break even, and then to increase our revenue so that we can continue to build on our outreach activities.

These will be based on growing people who feel:

- **Connected** – in prayer to God, to scripture through a growing understanding, with the Church community through engaging and belonging to teams performing various social, and spiritual activities, and home-groups.
- **Committed** – to God and one another, in the work of sharing the Gospel with family, friends and neighbours.
- **Confident and secure** – The feeling of security comes from belonging, feeling loved and accepted and therefore growing in self-esteem. This is a key value in the Gospel, in that Christ came for all, and deemed every one of us worth giving his life for. This value is fundamental to the ministry of St Luke's, and we are seeing the fruits of this by seeing people grow in faith, having the courage to step out, and do new things.

The quality of lay leadership is very high, and a culture of opportunity and enablement is encouraged, where people can lead within the remit of their group. Through reporting back to the PCC each of the main teams communicate their achievements and needs.

Services - continue to develop, under the leadership of Rev. Jeremy Haswell. The theme of the services is growing discipleship and maturing as believers. There is also a high quality of preaching from our committed ordained and lay preachers.

Events - St Luke's continues to put on concerts including a Last Night of the Proms (sadly cancelled this year at the last moment due to the death of Queen Elizabeth II) and a Christmas concert and hopes to develop these concerts as fundraising opportunities. Concerts are great opportunities to engage with those who don't usually frequent the church building.
We continue to host services for the local schools both private and state, and we continue to grow our relationship with Grayshott Primary engaging with both pupils and parents.
The provision of Occasional services - weddings and funerals, baptisms as well as Remembrance Day services builds our relationship with the local community.

Members of the Church lead a small team (the Grayshott Square Events group), through whom we support the community with Christmas Carols in the square. This group looks for other community events we can support.

In conclusion, we are looking forward to St Luke's continuing to grow through 2023, providing excellent spiritual and practical support for both individual and corporate spiritual growth, and to facilitate community cohesion and health, to the best of our ability, and be a key provider of support for the community from a Christian perspective. We are very much part of the village plans for the Coronation of King Charles III.

Structure, governance and management.

Clergy

Incumbent	Reverend Jeremy Haswell
Other Licenced clergy	Reverend Elizabeth Knifton
Licenced Lay Ministers	Dr Chris Grocock, Mrs Susie Millard
Youth Minister	Mr Daniel Bennett

PCC Membership

The PCC is a Charity. Members of the PCC are Trustees of the Charity and are normally either ex-officio or elected at the Annual Parochial Church Meeting (APCM), or at a meeting of the Parochial Church Council (PCC) to fill a casual vacancy, in accordance with Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.
As of December 2022, the PCC was made up of the Vicar, an associate minister, two Churchwardens, two Deanery Synod representatives, eight elected Laity members and a co-opted Treasurer. There was a vacancy for a Laity member.

Parochial Church Council of St Luke's, Grayshott

PCC Members who served during 2022 were:

Chairman	Rev Jeremy Haswell
Other Licensed Clergy	Rev Elizabeth Knifton
Lay Chairman	Dr Edward Tobin
Church Wardens	Mrs Sheila Austin, Dr Edward Tobin
Secretary	Mrs Sheila Austin
Treasurer (Co-opted)	Mr Viv Ward (re co-opted 9 May 2022)
Reader Representative	Dr Chris Grocock
Deanery Synod Representatives	Mr Clive Loder (2020), Mrs Penny Thomas (2021)
Lay Members	Mrs Anna Finey (2020 – resigned 1 May 2022) Mrs Alison Sutcliffe (2020) Mrs Ros Balfour (2021) Mrs Floss Mitchell (2021) Mrs Philippa Whitaker (elected 22 April 2022 for one year) Mrs Frankie Kelly (2021) Ms Alice Murphy (elected 22 April 2022) Mr Clive Purkiss (elected 22 April 2022) Mr Jeremy Hassell (elected 22 April 2022)

Standing Committee

This Committee is elected by the PCC from its membership. It prepares agendas for PCC meetings and makes minor financial and management decisions in order to free the PCC for other matters. Its members during 2022 were the Vicar, 2 Churchwardens, Treasurer and the Secretary (in attendance) The Committee met on 6 occasions and also conducted some business by email.

PCC Meetings

The PCC met 6 times in 2022.

Electoral Roll

The Electoral Roll stood at 165 in December 2022 (169 in December 2021)

Church Attendance 2022

The average or median Sunday attendance at the various services held throughout the year is seen below:

Median						
	2022	2021*	2020*	2019	2018	2017
Service						
8.30 Holy Communion	18	14	25	25	24	22
9.00 Choral Matins including choir (monthly)	-	-	31	34	29	32
10.30 (service format varies including children)	49	42	55	59	62	66
6.00 Evensong/Compline	13	11	16	17	21	20
11.00 Thursday Holy Communion	-	-	10	9	7	12

Average						
	2022	2021*	2020*	2019	2018	2017
Service						
8.30 Holy Communion	19	13	29	25	25	25
9.00 Choral Matins including choir (monthly)	-	-	31	34	30	33
10.30 (service format varies including children)	55	43	48	61	73	73
6.00 Evensong/Compline	17	13	16	28	30	31
11.00 Thursday Holy Communion	-	-	9	9	9	12

The attendance at Special Services was as follows:

	2022	2021*	2020*	2019	2018	2017
Easter Day Services	129	78	-	187	192	394
Harvest Festival Service	82	20	-	62	65	132
Remembrance Service	133	-	-	219	279	182
Advent Carol Service	46	23	-	54	40	66
Nine Lessons & Carols Service	70	-	-	118	172	248
Christingle Service	258	-	-	397	396	382
Christmas Eve Service	60	61	70	128	120	159
Christmas Day Services	87	53	50	194	185	144

* The services during 2020 and 2021 were affected by government restrictions to prevent the spread of Covid 19. When allowed, at least one Sunday service was performed in the church with restricted numbers. During restrictions a YouTube service was shown each week as well as a Zoom Sunday evening service.

Financial Review

Accounts

The accounts and supporting notes are to be found on pages 13 – 25. The net deficit is £ (5,449) to which is added a loss on investments of £ (8,365) resulting in a net decrease in funds of £ (13,814) for the year. After all the year's movement the total of all funds is £131,235.

In our previous annual report, we promised to launch a Parish Funding Programme and this happened in the summer. Churchgoers were generous and we increased our regular giving substantially. Unfortunately, this only matched those who moved away resulting in a small reduction of outward giving. We are very grateful for the continued support of those who donate regularly to aid God's work.
Grants have been received from many sources; Guildford Diocese provided two energy grants; Grayshott Parish Council supported our Youth work, and East Hants DC allocated three years of support to the Youth Club – "Base" from their Supporting Communities Fund. We also received a grant from East Hants DC to pay half the cost of a new and much needed leaf blower for the churchyard. Many donations were received, both large and small, for which we are most grateful After Covid there were more wedding and attendance at church increased the collections, letting income increased and the Christmas Concert raised the fundraising income. Altogether income rose by £28,000.

Recognising the need to reduce expenditure the expenses were carefully monitored and everyone played their part to make this happen. As with the whole country, Energy prices increased. For us the new annual contract started in October. We calculated that for the same usage as the previous year the cost of gas and electricity will increase threefold, most of this will impact in 2023 and steps have and are being taken to reduce consumption. Altogether we spent £5,000 less than last year.

The various funds we have are for a variety of reasons, e.g., the building fund allows the PCC to put money aside in case of major repairs whilst the bells fund is available for any needs of the bells. The general fund is for day-to-day income and expenditure and resulted in a deficit of £ (6,908) whilst the Youth Fund ran a deficit of £ (7,233). The two funds combined reserves are £61,361 and can support the deficit for a short time.

Looking forward to 2023, the reduction of planned giving income, energy costs and inflation provide a challenge that we must address as our reserves will not support us for ever.

The covid related initiative, the Vicar's Discretionary fund began the year with £5,062, received £4,096 generous donations and £3,051 was issued to those in need. The balance at the end of the year was £6,107 and is available for giving to the needy.

PCC policy on reserves

The policy is to ensure as far as possible that those Funds other than the **General Fund** are fully represented by cash on deposit and investments. This criterion is met, whilst the General Fund is partly so represented. At the end of 2022, £28,726 (2021 £32,558) of the **General Fund** was invested and £13,966 (2021; £17,075) on deposit.

The other Reserve fund of over £10,000; the **Building Funds** of £26,355 is in reserve to pay for necessary building work when required.

PCC policy on selection of investments
The Churchyard Investments are in trust, being invested in the CBF Church of England Investment Fund, and are controlled by the Guildford Diocese. The policy on investing all cash in excess of working capital was reviewed in February 2005, when it was decided to transfer a large proportion of the cash which was in the CBF Church of England Deposit Fund into the CBF Investment Fund.

PCC policy on Outward Giving
The PCC have appointed an Outward Giving Group which looks in depth at policies for distributing 10% of our unrestricted voluntary income to charities. In 2022 the group met to consider the giving. They made recommendations to the PCC which were accepted. The outcome is detailed on page 25 of the Accounts.

Post Year-end Events
There have been no post-year events which would affect the accuracy of the Accounts.

Signed for and on behalf of the PCC

Reverend Jeremy Haswell (Chair)

Jeremy Haswell

Mrs Sheila Austin (Church Warden)

Sheila Austin

Date: 28th March 2023

St Luke's Church Office
Headley Road,
Grayshott
Hindhead
GU26 6LF

Parochial Church Council of St Luke's, Grayshott

St Luke's Church, Grayshott

Statement of Financial Activities

For the period 01 January 2022 to 31 December 2022

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year Total funds
Incoming resources						
Incoming resources from generated funds						
Voluntary income	117,876	—	36,755	—	154,631	145,092
Activities for generating funds	4,000	---	179	—	4,179	975
Investment income	743	23	1,833	—	2,599	1,870
Incoming resources from charitable activities	36,555	1,409	---	—	37,964	29,386
Other incoming resources	70	—	6,685	—	6,755	--
Total income	**159,244**	**1,432**	**45,452**	**—**	**206,128**	**177,323**
Resources used						
Costs of generating funds						
Fundraising trading: cost of goods sold and other costs	1,692	—	—	—	1,692	100
Charitable activities	160,628	—	49,257	—	209,885	215,929
Governance costs	—	—	—	—	—	--
Other resources used	—	—	---	—	---	486
Total expenditure	**162,320**	**—**	**49,257**	**—**	**211,577**	**216,515**
Net income / (expenditure) resources before transfer	**(3,076)**	**1,432**	**(3,805)**	**—**	**(5,449)**	**(39,192)**
Transfers						
Gross transfers between funds - in	—	---	—	—	---	---
Gross transfers between funds - out	---	—	—	—	---	---
Other recognised gains / losses						
Gains / losses on investment assets	(3,832)	(2,672)	---	(1,861)	(8,365)	8,895
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	---
Net movement in funds	**(6,908)**	**(1,240)**	**(3,805)**	**(1,861)**	**(13,814)**	**(30,297)**
Reconciliation of funds						
Total funds brought forward	**58,690**	**33,928**	**36,624**	**15,807**	**145,049**	**175,346**
Total funds carried forward	**51,782**	**32,688**	**32,819**	**13,946**	**131,235**	**145,049**

Balance Sheet at 31 December 2022

	At 31/12/22 £	At 31/12/21 £
Fixed assets		
Investments (notes 4 & 5)	62,704	71,070
	62,704	71,070
Current assets		
Debtors (note 6)	8,295	7,459
Bank Deposits	53,248	61,113
Cash at bank and in hand	25,972	12,491
	87,515	81,063
Liabilities		
Creditors: Amounts falling due in one year (note 7)	18,984	7,084
Net current assets less current liabilities	68,531	73,979
Total assets less current liabilities	131,235	145,049
Total net assets less liabilities	131,235	145,049
Represented by:		
Unrestricted	51,782	58,690
Designated	32,688	33,928
Restricted	32,819	36,624
Endowment	13,946	15,807
Funds of the church (note 9)	131,235	145,049

These financial statements were approved and authorised for issue by the PCC on 27 March 2023 and signed on their behalf by

Reverend Jeremy Haswell Jeremy Haswell

Mrs Sheila Austin Sheila Austin.

Date 28th March 2023

1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 with effect from 1 January 2016.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions concerning their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. The purpose of any particular fund is noted in the accounts.
The accounts include transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources Voluntary Income and Capital Sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenanted or gift aid donations is recognised when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Income from fund raising activities is accounted for gross. Sales of books and magazines are accounted for gross. Income from the hire of church premises is recognised when the rental is due. Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments on 31st December.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The Diocesan parish share is accounted for when paid. Any parish share unpaid at 31st December is provided for as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96 (2) (a) of the Charities
Act 1993. Within the church grounds there are Church rooms, valued for insurance purposes in excess of £500,000 which are not included in the accounts.

Investments

Investments are shown at market value.

Fixtures, fittings and office equipment

Fixtures, fittings and equipment are written off when acquired.

Fircroft Trust
The Vicar and Churchwardens administer separately a Trust ("the Fircroft Trust") set up in 1930 to benefit Grayshott Church of England Primary School, through the profit on rental received from the
house "Fircroft" belonging to the Trust. In late 2005 the Trustees took over the administration which previously had been done by the Diocese. During the year to 31st December 2021 the Trust contributed £13,750 towards the school pond refurbishment project and new seating for staffroom.

2. Pension Fund

St Luke's (Grayshott) PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and the other participating employers.

CWPF has two sections:

1. The Defined Benefits Scheme
2. The Pension Builder Scheme, which has two subsections;
    a. a deferred annuity section known as Pension Builder Classic, and,
    b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared, is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2022: £3,688, 2021: £3,837).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 10.1% following improvements in the funding position over 2022. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.
The legal structure of the scheme is such that if another employer fails, St Luke's (Grayshott) PCC could become responsible for paying a share of that employer's pension liabilities.

Notes to the Financial Statement - for the Year Ended 31st December 2022

3. Analysis of income and expenditure

For the year: 01 January 2022 to 31 December 2022

		Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Incoming resources							
Incoming resources from generated funds							
1103	Income Tax Recov.	19,350	—	3,156	—	22,506	23,094
1104	Special Collections	1,724	—	138	—	1,862	144
1105	Church Collections	10,035	—	—	—	10,035	4,848
1106	Sundry Donations	5,884	—	7,740	—	13,624	10,158
1107	Youth Ministry	---	---	42	---	42	---
1116	Churchyard Grants	---	---	800	---	800	---
1119	Gift-Aided Regular Giving	68,099	—	11,060	—	79,159	89,769
1120	Non-Gift-Aided Giving	10,784	—	5,170	—	15,954	9,790
1169	Flower Fund Income	—	—	581	—	581	100
1173	Grants	2,000	—	5,957	—	7,957	5,017
1174	Legacies	---	—	—	—	---	---
1175	Youth Worker Fund	—	—	2,111	—	2,111	2,072
1178	Grants - holiday club	---	—	—	—	---	100
1171	Fund Raising Income	4,000	—	179	—	4,179	975
1122	Dividends	534	—	1,366	—	1,900	1,839
1123	Interest Received	209	23	467	—	699	31
Incoming resources from generated funds Totals		122,619	23	38,767	—	161,409	147,937
Incoming resources from charitable activities							
1110	Fees Parish	10,666	1,409	—	—	12,075	7,786
1111	Summer Holiday Club	864	—	—	—	864	645
1113	Magazine Adverts	15,775	—	—	—	15,775	15,025
1115	Lettings	9,150	—	—	—	9,150	5,312
1117	Bible Reading F'ship	---	—	—	—	---	---
1176	Outreach Evangelism, Mission	100	—	---	—	100	618
Incoming resources from charitable activities Totals		36,555	1,409	---	—	37,964	29,386
Other incoming resources							
1179	Other income / receipts	70	—	6,685	—	6,755	---
Other incoming resources Totals		70	—	6,685	—	6,755	---
Incoming resources Grand Totals		159,244	1,432	45,452	—	206,128	177,323

Analysis of income and expenditure

For the year: 01 January 2022 to 31 December 2022

						Total	
		Unrestricted	Designated	Restricted	Endowment	This year	Last year
Resources used							
Costs of generating funds							
1362	Social Events Expenses	321	—	---	—	321	100
1363	Fundraising Expenses	1,371	—	—	—	1,371	---
Costs of generating funds		1,692	—	---	—	1,692	100
Charitable activities							
1302	Ministry Expenses	1,487	—	—	—	1,487	1,113
1303	Organists & Choir Director	229	—	110	—	339	105
1304	Upkeep of Services	653	—	---	—	653	1,356
1305	Training	---	—	---	—	---	---
1306	Magazine Expenditure	15,787	—	—	—	15,787	15,548
1307	Salaries	12,675	—	21,279	—	33,954	33,510
1309	Hall/ Rooms Utility Expenses	3,839	—	—	—	3,839	1,353
1310	Church Running Costs	6,263	—	---	—	6,263	6,844
1311	Church Maintenance	189	—	8,778	—	8,967	13,624
1312	Church Insurance	2,836	—	—	—	2,836	2,744
1313	Hall/Rooms Insurance	1,215	—	—	—	1,215	1,175
1314	Parish Share	95,994	—	—	—	95,994	95,530
1315	Hall/Room Non-Utility Expenses	1,803	—	580	—	2,383	1,697
1316	Churchyard Expenses	36	—	2,305	—	2,341	997
1317	Music Group	---	—	—	—	---	---
1318	Office Running Costs	1,690	—	---	—	1,690	1,088
1320	Youth Group Activities	—	—	826	—	826	777
1321	Junior Church	61	—	—	—	61	252
1322	Photocopier Costs	208	—	---	—	208	106
1324	Bible Study	---	—	—	—	---	---
1325	Bible Reading F/ship	---	—	—	—	---	---
1326	Sundry Expenses	---	—	—	—	---	4
1327	Miscellaneous Grants	---	---	3,050	---	3,050	6,760
1328	Holiday Club	586	—	—	—	586	689
1329	Visiting Clergy	100	—	—	—	100	---
1330	Outreach, Evangelism, Mission	714	—	---	—	714	859
1331	Mission Agencies	1,228	—	—	—	1,228	228
1332	Church Societies	5,800	—	—	—	5,800	5,300
1333	Charities	1,500	—	—	—	1,500	6,500
1334	Special Collections	1,094	—	---	—	1,094	124
1335	Other Outward Giving	3,199	—	—	—	3,199	3,087
1351	Bank Charges	403	—	---	—	403	349
1352	Other Management Costs	126	—	---	—	126	1,373
1364	Rent paid		9,220			9,220	9,000
1365	Pension Payments	913	—	2,775	—	3,688	3,837
1366	Youth Worker Expenses	---	---	168	---	168	---
1367	Young families expenses	—	—	166	—	166	---

Charitable activities Totals		160,628	—	49,257	—	209,885	215,929
Other resources used							
1339	Equipment Replacement	---	—	---	—	---	486
1340	Buildings Fund Expenditure	—	—	—	—	—	---
Other resources used Totals		---	—	---	—	---	486
Resources used Grand totals		162,320	—	49,257	—	211,577	216,515

4. & 5. Fixed Assets & Investments

Fixed Assets comprise investments held in two virtually unbreakable trusts restricted solely for the upkeep c the Churchyard. They consist of shares held within the Central Board of Finance Church of England (CBF) Investment Fund. In 2005 the PCC invested £28,000 of cash in Other Funds, also into the CBF Investment Fund. Early in 2008 a further £1,500 was invested. Subsequently shares have been allocated to different funds depending on their balances.

	Number of shares	Value	Market Value 2022	Market Value 2021	Movement
		£	£	£	£
Ralph Grave	242	20.66	5,000	5,667	(667)
Guild of God's Acre	433	20.66	8,946	10,140	(1,194)
Subtotal Fixed Assets	675		13,946	15,807	(1,861)
General	1,390	20.66	28,726	32,558	(3,832)
Buildings	970	20.66	20,032	22,704	(2,672)
Subtotal Investments	2,360		48,758	55,262	(6,504)
Total	**3,035**		**62,704**	**71,069**	**(8,365)**

Notes to the Financial Statement - for the Year Ended 31st December 2022

6. Debtors & Prepayments

	2022	2021
	£	£
Income Tax Recoverable	5,968	5,562
Prepaid Insurance Premiums	1,711	1,627
Rent due	---	270
Contribution towards Youth Minister rent	616	---
Total	**8,295**	**7,459**

7. Creditors & Accruals

	2022	2021
	£	£
Total, Gas & Electricity	2,671	686
Salary, Tax, NI & Pension	1,086	1,148
Insurance owed by instalment	1,723	1,639
Magazine advert income for 2023	3,977	900
Photocopier costs	98	38
Churchyard expenses	196	---
Outward giving	2,800	124
Service expenses	207	---
Contribution towards rent	---	1,200
Organist fees & tuning	124	160
Agencies – post box	1,459	753
Christmas flowers	---	171
East Hants DC grant for 2023	3,899	---
Children's Society – Christingle	309	---
Overpayment of funeral charges	100	---
Other Creditors	335	265
Total	**18,984**	**7,084**

Notes to the Financial Statement - for the Year Ended 31st December 2022

8. Assets Analysis

Fund	Deposits	Investments	Bank/Cash	Debtors & Creditors	Total
	£	£	£	£	£
Unrestricted Funds					
General fund	**13,966**	**28,726**	**16,300**	**(7,210)**	**51,782**
Designated Funds					
Bells	1,699	-	-	-	1,699
Buildings Fund	6,323	13,936	-	-	20,259
Equipment Replacement Fund	1,303	-	-	-	1,303
Legacy Fund	-	-	-	-	-
Organ Fund	4,240	-	-	-	4,240
Vicar's Discretionary Fund	187	-	-	-	187
Youth Worker Fund	5,000	-	-	-	5,000
	18,752	**13,936**	-	-	**32,688**
Restricted Funds					
Babes & Toddlers	-	-	282	(72)	210
Buildings Fund	-	6,096	-	-	6,096
Churchyard Funds	-	-	15	-	15
Flower Fund	616	-	-	-	616
Legacy Fund	-	-	-	-	-
Ministry Support Fund	5,568	-	-	-	5,568
New Projects Fund	6,000	-	13	98	6,111
Organ Fund	858	-	-	-	858
Village 2 Church	2,488	-	-	171	2,659
Vicar's Discretionary Fund	5,000	-	845	262	6,107
Youth Worker Fund	-	-	4,618	(39)	4,579
Youth Worker Fund Village	-	-	3,899	(3,899)	-
	20,530	**6,096**	**9,672**	**(3,479)**	**32,819**
Endowment Funds					
Churchyard Funds	-	**13,946**	-	-	**13,946**
Totals	**53,248**	**62,704**	**25,972**	**(£10,698)**	**131,235**

Notes to the Financial Statement - for the Year Ended 31st December 2022

9. Fund movement by type

01 January 2022 to 31 December 2022

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General - General fund	58,690	159,244	162,320	---	(3,832)	51,782
Sub-totals	**58,690**	**159,244**	**162,320**	**---**	**(3,832)**	**51,782**
Designated						
Bell	986	713	---	---	---	1,699
Buildings - Buildings Fund	22,931	---	—	---	(2,672)	20,259
Equipment - Equipment Replacement Fund	1,290	13	---	—	—	1,303
Legacy - Legacy Fund	---	—	—	---	—	---
Organ - Organ Fund	3,534	706	---	---	---	4,240
Vicar - Vicar's Discretionary Fund	187	---	—	—	—	187
Youth Worker Fund	5,000	—	—	---	—	5,000
Sub-totals	**33,928**	**1,432**	**---**	**---**	**(2,672)**	**32,688**
Restricted						
Babes & Toddlers	---	376	166			210
Buildings - Buildings Fund	6,787	995	1,686	—	---	6,096
Yard - Churchyard Funds	76	450	511	—	—	15
Flower - Flower Fund	35	581	---	—	—	616
Legacy Fund	---	---	---	---	---	---
Ministry - Ministry Support Fund	5,506	62	---	—	---	5,568
New Project Fund	4,067	2,154	110	—	—	6,111
Organ - Organ Fund	1,264	6,739	7,145	—	—	858
V2C - Village 2 Church	2,015	2,965	2,321	—	—	2,659
Vicar's Discretionary Fund	5,062	4,096	3,051	---	---	6,107
YWF - Youth Worker Fund	11,812	20,740	27,973	---	—	4,579
YWFV - Youth Worker Fund Village	---	6,294	6,294	---	—	---
Sub-totals	**36,624**	**45,452**	**49,257**	**---**	**---**	**32,819**
Endowment						
Yard - Churchyard Funds	15,807	—	—	—	(1,861)	13,946
Sub-totals	**15,807**	**—**	**—**	**—**	**(1,861)**	**13,946**
Totals	**145,049**	**206,128**	**211,577**	**—**	**(8,365)**	**131,235**

Notes to the Financial Statement - for the Year Ended 31st December 2022

9. (cont.) Fund Movement Summary Notes

Babes & Toddlers Fund – Set up in 2022 to support a weekly meeting of babes and toddlers and their supporting adult.

Building Fund - Set up in 2005 to combine Quinquennial and other related and redundant funds.

Churchyard Fund - Restricted fund set up in 1928. Consists of investments in two Trusts (see Endowments), the Income being used to maintain the churchyard. Also benefits annually from restricted grants from the Commonwealth War Graves Commission.

Equipment Fund- Set up in 2003 to provide for replacement of fixtures, fittings and equipment.

Flower Fund - Restricted fund, set up in 2002 to receive restricted flower funds.

General Fund - The main designated fund for day-to-day income and expenditure.

Legacy Fund – Set up in 2013 to hold legacy money until the PCC approves their use.

Ministry Fund – Restricted fund, set up in 2001 to receive a £10,000 restricted donation for supporting those in training for the Ministry. It was used for the first time in 2013 and then in subsequent years.

Mission Fund - set up in 2010 in consultation with HMRC, to receive restricted gift-aided donations to enable St Luke's to support specific overseas charity projects approved by the PCC.

New Projects – Set up in 2014 to hold funds for potential new projects. Currently used to record Funds donated for a Choirmaster /organist, together with young families breakfasts

Organ Fund - Set up in 2008 for donations to pay for the major organ repairs.

Vicar's Discretionary Fund - Designated fund, set up in 1999 to enable the Vicar to make confidential grants and donations to any person or cause he sees fit.

Village 2 Church – Set up in 2014 for donations from the V2C Appeal for maintenance of the church building.

Youth Worker Fund - Set up in 2012 to fund St. Luke's contribution to the Youth Worker.

Youth Worker - Village Fund - Set up in 2012 for contributions to the village component of the Youth Worker.

Bells Fund – set up in 2018 to hold funds specifically to be used on the church bells.

Vicar's Discretionary Fund – set up in 2020 to support those in need within the parish who are suffering financially, largely due to the Covid crisis.

10. Grants

(i) Mission Agencies, Church Societies, Charities, etc.

	2022 £	2021 £
Ibadan Handicapped School, Nigeria	2,800	2,800
Testimony Faith Homes	1,500	2,500
Children of the Promise, Romania	500	1,000
St. Mark's, Bordon	2,500	2,500
World Vision	228	228
Acorn Trust	500	2,000
Yei Teacher & Nurse College, S Sudan	2,199	1,087
The Great Commission, Dolphin School, Kenya	500	---
African Pastors Fellowship	---	1,000
Elam Ministries	500	1,000
Dohnavur Fellowship, India	500	1,000
	11,727	15,115

(ii) Special Collections

	2022 £	2021 £
Alzheimer's Research	265	-
Mission to Seafarers	170	-
Second Chance	170	-
Children's Society	309	124
	914	124
Total	12,641	15,239

*Some Special Collections donations are paid directly into beneficiary account, so not included in totals for St. Luke's accounts.

Independent Examiner's Report to the PCC of St Luke's, Grayshott

I report to the Trustees and members of the PCC of St Luke's, Grayshott on my examination of the accounts for the year ended 31 December 2022, which are set out on pages 13 to 25. My examination was carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Act.
The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that independent examination is needed.
It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and;
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signature: 

Date: 29/3/23

Mr Christopher Kelly
Flat 205
Braid Court
27 Nellie Cressall Way
London E3 4RW

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF GRAYSHOTT

England & Wales - Charity number 1129168

Accounts

St. Luke's Church, Grayshott

(The Parochial Church Council of the Ecclesiastical Parish of Grayshott)

Report & Financial Statements

Year Ended: 31st December 2021

Charity No: 1129168

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Parochial Church Council of St Luke's, Grayshott

Report of the Parochial Church Council for the year ended 31 December 2021

A short summary of the year would be that we navigated the second year of Covid-19, again relying on drip fed instructions from the diocese and the Government guidelines. The disruption was significant and the frustration was only moderated by the sense that everyone was dealing with similar challenges. As a community, St Luke's has been a constant presence in the Parish, through online services, but coming back into the church for services at the earliest possible opportunity, continuing with our Magazine Grayshott Today, (both printed and digitally) and by opening the Church building to the first in-person activities, and hospitality, as safely as we could. Our services in person were risk assessed, and distancing was maintained as per guidelines, and life has been slowly returning to our worshipping community. The church building has continued to provide a quiet sanctuary to aid mental health, and the Youth worker has continued to work with the group of young people who have had to deal with disruption to exams and their school life.
Despite the extraordinary circumstances extending for so long, St Luke's has thrived as a community and as a strong presence in the Village. Inevitably, once again, most of the goals we hoped to achieve last year were thwarted.

In general terms, St. Luke's continues to provide substantial public benefit through its work. This is seen through:

- **Worship** - Our services enable any member of the public to access our community, both in person and online, which bring comfort and solace to those who are isolated, by connecting people with a sense of community, and also giving Biblical teaching. We have moved from a recorded mini-service to a live-streamed Sunday Service from the Church, published through our YouTube channel. We have some loyal viewers outside the parish.
- **Grayshott School** is a Church of England Controlled Primary School, and as such is supported by the Guildford Diocese Education team, providing guidance in the fulfilment of the curriculum, training and moral support for critical issues, such as a bereavement. St Luke's is very active in supporting the school through our education team, see below, but also through providing Foundation Governors. The Vicar is also an active Governor, playing a part in the development of their Vision and Values, but also supporting the Head Teacher pastorally on a regular basis, and was part of the small team of Governors who were responsible for the recruitment of the recently appointed Head.
- **Our administration team**, who kept the church open as much as permitted to the public for private prayer.
- **Our education team** who provide Christian instruction for the children in the village and for adults through on-line meetings, Bible Story Videos, Assembly materials for Grayshott School. Our Youth worker has been providing meetings for the Youth. All of these in the community, and for Grayshott Primary School, provided support for the mental health of children.
- **The Youth team** have provided a combination of Video and in-person Youth services, which have been a great help to not only our own youth, but also to their friends, who have attracted others through their development of a small drama team. The Youth have also maintained a youth band, which has been an encouragement to those involved.
- **Outreach team** combining the work of all the hospitality initiatives, but have been working to develop ideas to focus on providing contexts for people to meet, and talk about their situations.
- **The Pastoral team** is the group that in some ways has been the hardest hit by Covid-19, and continued to be so.. Care Homes have continued to be quite restrictive, in terms of visiting, but connection has been maintained as much as possible by phone, and with visits when possible, and video links to help with bereavement to give both spiritual and social support.
- **Public Events and Funerals** Despite the continued limitations, the church has provided a stable presence in our community for moments of grief, and ran a Remembrance Sunday service at the War memorial, followed by service in Church.
- **Christmas** The arrival of the Omicron variant of the covid virus, destabilised our plans for Christmas, but Christmas Services, and Public Carols in the square were held, some were outside, and in the rain, which tested our ingenuity, but were enormously appreciated because people needed to be out and doing something at Christmas, to mark what had been another difficult year for many.

The main goal of the year has been to maintain our community, use the preaching platform to encourage and build faith, and keep adapting to the changing limitations, to maintain a safe environment for people to meet, providing a central focal point for the communities of the Church, and Village.

Parochial Church Council of St Luke's, Grayshott

The PCC project from last year: 'Sharing the Load', has continued, with the goal of supporting the vicar in the wide ministry of the Church, and appointing PCC members as 'champions' of areas of ministry. The champions are not leading the areas, but providing an extra pair of eyes, so that all the aspects of the life of the church are overseen, supported, and grow, and through collaboration with other champions support one another. We still need to appoint a new Church Warden, and some Fundraising initiatives have not been possible, so although there have been some savings by not employing a Worship leader, Organist/Choir master, there have also been some losses. A fundraising group has been formed to address the financial position in which we find ourselves.

Administration

Although we have only had one Church Warden, Edward Tobin has worked hard to make sure that the buildings are kept in good order, clean and safe according to the Risk Assessments he has provided, in order to mitigate the risk of infection during in-person services. The Standing Committee of the PCC reverted to fewer meetings, but met when required to consider our response to the latest guidelines, but with the PCC, took the view that serving people's mental and spiritual wellbeing were paramount, so stayed open as much as possible. The general support for the Vicar has been very good. Our Church Warden, and his team of deputy wardens have worked well, and the team responsible for the churchyard have been excellent in their work on keeping the grounds of the church looking immaculate.

The services were reviewed during the year by a subcommittee of the PCC, to make sure that we were not overloading the single ordained leader, so it was decided to provide two services on a Sunday, rather than the three that were provided previously. This was deemed to be much more sustainable.

The financial support from within the church community has dipped (largely through some significant givers moving on). We have had to use some of our reserves to maintain the budget.

Christian Education

The goal from last year was not possible to expedite, but instead we have been focusing on the preaching throughout the year. We have started an umbrella project called 'Life School' with the intention of coordinating the services, the teaching, the groups, and supplementary ministry so that from people first coming to St Luke's they are able to follow a path of education, information, support and growth. The aim is to incorporate the home groups, and to develop the Sunday school provision in a coordinated way.

Our goal is to develop our links with Grayshott School, and build a bridge between the parents and attendance at Sunday Services, we continue to provide support to the school. The Vicar with two other volunteers are Foundation Governors, supporting the governance of the School, and supporting the Head teacher. We also provided a well-resourced Summer Holiday Club, which was very well received. Also, our Youth Worker attends lunchtime sports, and One Lay Reader, and our Youth Worker deliver Video Bible stories using the 'Open the Book' resources. The school's seasonal services in the Church, have not been possible this year. Some home groups have fared better than others, but some have been on hold all through the year.

Communication

This year the website has been renewed. Through the use of YouTube digital content, we have been able to reach people in a wider catchment area, and have welcomed some new members to the congregation, some of whom have started to attend as a direct result of finding our YouTube channel. Linking the Website to Social media is yet to happen. Outreach to the village is being addressed through the School, and through local 'Nextdoor' social media. Community breakfasts, lunches and teas, have been tentatively beginning to open up.

Pastoral

Ministry to the Care homes in the parish has been maintained as much as possible, though the homes have stayed relatively closed, but we have stayed in touch. We are very grateful to the small team who have been in touch with the members of the various Luncheon club, and other connections by phone.

Prayer Team

We are very grateful to Brenda Schwartz, our prayer coordinator, for the tireless work to continue to provide weekday morning meditations on line. Those who have attended have been enormously encouraged. She has also provided prayer support and a new WhatsApp group for emergency prayer, to pray for those who are sick.
Also our monthly prayer meeting has continued to run, by Zoom, and also in person in the church, though the numbers are relatively low.

Worship Team

Contemporary worship – 10.30am

We have had to simplify our worship, and suspended live worship bands, and relied on on-line music content under CCLI licence. We are considering how we re-introduce live music in due course. Children have begun to return to Church services, and our Youth worker has begun to re-introduce the Junior Church during services, and

Traditional worship 8.30am, 6.00pm

In-person services have returned, but we have started with one traditional service per Sunday, alternating morning and evening services, all when guidelines permitted.

Youth Work

Our Youth minister, Dan Bennett, has been providing excellent support to the Youth in our church. The Base Youth Club, usually a well-attended weekly event, has returned and other activities have for Church Youth groups.

Dan Bennett continues to provide a great contact point for our youth, both in spiritual support and in Youth work support. He has run an Alpha course over 10 weeks to provide an introduction to Christianity, and help to focus the youth in these difficult times. We aim to continue to grow the links with Grayshott School and the community. The funding of the youth provision is almost sustainable at present, but we hope to grow the funding for it in future.

We also provided a well-resourced Children's holiday club in-person which took place mostly outdoors at the School, which attracted 36 children, (a number we capped because of the concern for Covid at the time).

2022

We have continued to shape our provision around the three priorities, of being **Connected, Committed and Confident,** though since the extended restrictions of Covid, I am making building our confidence to reach out to our community a priority.

We are focusing on developing our Vision and Values this year, as

Lay leadership in all areas is very high, and a culture of opportunity and enablement is encouraged, where people can lead within the remit of their group. Through reporting back to the PCC each of the main teams communicate their achievements and needs to the centre, and in general the provision is of excellent quality.

A PCC subcommittee has been established to discuss our worship provision, and they will continue to explore how we can reach young families, and children, who have been hardest hit by covid.

The preaching has followed the themes of growing in Character and Faith, and will develop in the area of invitation, and welcome, to include our community in what is a potentially thriving engine of kindness to our neighbours.

Mentoring of the staff continues, but in 2022 we will review our employment procedures, and practice, to rejuvenate what has been lost during lockdown and Covid. During last year we stopped the furlough staff, and have returned to normal office practice, as much as possible.

Our Babes and Toddlers group has been one of our most fruitful ministries both by maintaining outdoor gatherings, with live music, nursery rhymes by the vicar, and through a Facebook account maintained by Julia Hedger. We have had some Saturday family breakfasts, when permitted, but hope that this continues and grows to link up more young families with the wider church community.

Parochial Church Council of St Luke's, Grayshott

The priority for the PCC in 2022 is to address our financial deficit against the budget, to initiate fundraising both from the Church community, and the wider community through fundraising events, and invitations to support the maintenance of the building, as a major contributor to village life.

Structure, governance and management.

PCC Membership

The PCC is a Charity. Members of the PCC are Trustees of the Charity and are normally either ex-officio or elected at the Annual Parochial Church Meeting (APCM), or at a meeting of the Parochial Church Council (PCC) to fill a casual vacancy, in accordance with Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.
At December 2021, the PCC was made up of the Vicar, an Associate Minister, one Churchwarden, two Deanery Synod representatives, nine elected Laity members and a co-opted Treasurer. There were vacancies for a Churchwarden and a Deanery Synod representative.

PCC Members who served during 2021 were:

Incumbent:	Reverend Jeremy Haswell
Other licenced clergy:	Reverend Elizabeth Knifton
Licenced Lay Ministers:	Mrs Jill Fudge (Emeritus) Dr Chris Grocock Mrs Susie Millard
Youth Minister:	Mr Daniel Bennett
Chairman:	Rev Jeremy Haswell
Lay Chairman:	Dr Edward Tobin
Churchwarden:	Dr Edward Tobin
Secretary:	Mrs Sheila Austin (in attendance)
Treasurer (Co-opted):	Mr Viv Ward (re co-opted 29 April 2021)
Reader representative:	Dr Chris Grocock (appointed 29 April 2021)
Representatives on the Deanery Synod:	Mr Clive Loder Mrs Penny Thomas (elected 29 April 2021)
Lay members:	Ms Alice Murphy (2019) Mr Clive Purkiss (2019) Mr Jeremy Hassell (2019) Mrs Anna Finey (2020) Mrs Lin Corlett (2020) (resigned 15 December 2021) Mrs Allison Sutcliffe (2020) Mrs Ros Balfour (elected 29 April 2021) Mrs Floss Mitchell (elected 29 April 2021) Mrs Frankie Kelly (elected 29 April 2021)

Standing Committee

This Committee is elected by the PCC from its membership. It prepares agendas for PCC meetings and makes minor financial and management decisions in order to free the PCC for other matters. Its members during 2021 were the

Vicar, Churchwarden(s), Treasurer and the Secretary (in attendance) and Mrs Allison Sutcliffe. The Committee met prior to each PCC meeting. Some business was also conducted by email.

PCC Meetings
The PCC met 6 times in 2021, some in person and others using zoom because of covid concerns.

Electoral Roll
The Electoral Roll stood at 164 in December 2021 (162 in December 2020).

Church Attendance 2021
The average or median Sunday attendance at the various services held throughout the year is seen below:

		Median						Average					
Service		2021*	2020*	2019	2018	2017	2016	2021*	2020*	2019	2018	2017	2016
8.30	Holy Communion	14	25	25	24	22	22	13	29	25	25	25	25
9.00	Choral Matins incl. choir (monthly)	-	31	34	29	32	34	-	31	34	30	33	33
10.30	Service (format varies, incl. children)	42	55	59	62	66	78	43	48	61	73	73	92
6.00	Evensong / Compline	11	16	17	21	20	25	13	16	28	30	31	35
11.00	Thursday Holy Communion	-	10	9	7	12	N/A	-	9	9	9	12	15

The attendance at Special Services was as follows:

	2021*	2020*	2019	2018	2017	2016
Easter Day Services	78	-	187	192	394	284
Harvest Festival Service	20	-	62	65	132	159
Remembrance Sunday Service	N/A	-	219	279	182	179
Advent Carol Service	23	-	54	40	66	115
Nine Lessons & Carols Service	N/A	-	118	172	248	267
Christingle Service	N/A	-	397	396	382	400
Christmas Eve Service	61	70	128	120	159	132
Christmas Day Services	53	50	194	185	144	206

* The services during 2020 and 2021 were affected by government restrictions in order to prevent the spread of covid. When allowed at least one Sunday service was performed in the church with restricted numbers. During restrictions a You-Tube service was shown each week as well as a Sunday evening service using zoom.

Financial Review

Accounts
The accounts and supporting notes are to be found on pages 9 – 20. The net deficit is £ (39,192) to which is added a gain on investments of £8,895 resulting in a net decrease in funds of £ (30,297) for the year. After all the years movement the total of all funds is £145,049.

Compared to the previous year which resulted in a surplus the main reasons for our losses were that we received no legacies, the Covid crisis had a large effect on our services and activities and we undertook necessary repairs to the church building.

The losses were always forecast and so the PCC decided to launch a parish funding programme during the year in order to increase planned giving. Unfortunately this did not happen and so planned giving and the tax recovered that is associated with this decreased by £15,000. We are very grateful for the continued support of those who do give

regularly and who make donations. There were no legacies but by furloughing some staff we received government support of
£4,017 and a grant from our Parish Council of £1,000 to support our village youth work. In all our income reduced by £46,000.

Expenses were carefully monitored and reduced largely due to low activity with only extra covid cleaning being an additional expense. The Youth fund was better than budget as there were fewer meetings and expenses were reduced. The floor repairs cost £10,380 and, following the ingress of pigeons into the spire, this was repaired and cleaned at a cost of £3,000.

Looking forward, the PCC have decided to run a Parish Funding Programme to raise the necessary funds to at least break even.

The various funds we have are for a variety of reasons, e.g. the building fund allows the PCC to put money aside in case of major repairs whilst the bells fund is available for any needs of the bells. The general fund is for day to day income and expenditure, and resulted in a deficit of £ (20,302) whilst the Youth Fund ran a deficit of £ (9,195). The two funds combined reserves are £75,502 and can support the deficit for a short time.

The covid related initiative, the Vicar's Discretionary fund began the year with £6,518, received £5,304 generous donations and £6,760 was issued to those in need. The balance at the end of the year was £5,062 and is available for giving to the needy.

PCC policy on reserves
The policy is to ensure as far as possible that those Funds other than the **General Fund** are fully represented by cash on deposit and investments. This criterion is met, whilst the General Fund is partly so represented. At the end of 2021, £32,558 (2020 £28,483) of the **General Fund** was invested and £17,075 (2020; £7,127) on deposit.

There are two other Reserve funds of over £10,000; the **Youth Worker Fund** of £11,812 will support a youth worker into 2022, the **Building Funds** of £29,718 is in reserve to pay for necessary building work when required.

PCC policy on selection of investments
The Churchyard Investments are in trust, being invested in the CBF Church of England Investment Fund, and are controlled by the Guildford Diocese. The policy on investing all cash in excess of working capital was reviewed in February 2005, when it was decided to transfer a large proportion of the cash which was in the CBF Church of England Deposit Fund into the CBF Investment Fund.

PCC policy on Outward Giving
The PCC have appointed an Outward Giving Group which looks in depth at policies for distributing 10% of our unrestricted voluntary income to charities. In 2021 the group met to consider the giving. They made recommendations to the PCC which were accepted. The outcome is detailed on page 20 of the Accounts.

Post Year-end Events
There have been no post-year events which would affect the accuracy of the Accounts.

Signed for and on behalf of the PCC

Reverend Jeremy Haswell (Chair)

Jeremy Haswell

Dr Edward Tobin (Church Warden)

Date: 8th April 2022

St Luke's Church Office
Headley Road,
Grayshott
Hindhead
GU26 6LF

St Luke's Church, Grayshott

Statement of Financial Activities

For the period 01 January 2021 to 31 December 2021

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year Total funds
Incoming resources						
Incoming resources from generated funds						
Voluntary income	111,334	—	33,758	—	145,092	196,505
Activities for generating funds	975	—	—	—	975	228
Investment income	540	—	1,330	—	1,870	2,025
Incoming resources from charitable activities	28,929	457	—	—	29,386	25,036
Other incoming resources	—	—	—	—	—	60
Total income	**141,778**	**457**	**35,088**	**—**	**177,323**	**223,854**
Resources used						
Costs of generating funds						
Fundraising trading: cost of goods sold and other costs	100	—	—	—	100	282
Charitable activities	161,980	—	53,949	—	215,929	202,137
Governance costs	—	—	—	—	—	—
Other resources used	—	—	486	—	486	—
Total expenditure	**162,080**	**—**	**54,435**	**—**	**216,515**	**202,419**
Net income / (expenditure) resources before transfer	**(20,302)**	**457**	**(19,347)**	**—**	**(39,192)**	**21,435**
Transfers						
Gross transfers between funds - in	—	—	—	—	—	10,444
Gross transfers between funds - out	—	—	—	—	—	(10,444)
Other recognised gains / losses						
Gains / losses on investment assets	4,075	2,842	—	1,978	8,895	4,000
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
Net movement in funds	**(16,227)**	**3,299**	**(19,347)**	**1,978**	**(30,297)**	**25,435**
Reconciliation of funds						
Total funds brought forward	**74,917**	**30,629**	**55,971**	**13,829**	**175,346**	**149,911**
	58,690	**33,928**	**36,624**	**15,807**	**145,049**	**175,346**

Balance Sheet at 31 December 2021

	At 31/12/21 £	At 31/12/20 £
Fixed assets		
Investments (note 4&5)	71,070	62,175
	71,070	62,175
Current assets		
Debtors (note 6)	7,459	9,691
Bank Deposits	61,113	59,679
Cash at bank and in hand	12,491	50,399
	81,063	119,769
Liabilities		
Creditors: Amounts falling due in one year (note 7)	7,084	6,598
Net current assets less current liabilities	73,979	113,171
Total assets less current liabilities	145,049	175,346
Total net assets less liabilities	145,049	175,346
Represented by:		
Unrestricted	58,690	74,917
Designated	33,928	30,629
Restricted	36,624	55,971
Endowment	15,807	13,829
Funds of the church (note 9)	145,049	175,346

These financial statements were approved and authorised for issue by the PCC on 21 March 2022 and signed on their behalf by

Reverend Jeremy Haswell Jeremy Haswell

Dr Edward Tobin

Date 8th April 2022

Parochial Church Council of St Luke's, Grayshott

Notes to the Financial Statement - for the Year Ended 31st December 2021

1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 with effect from 1 January 2016.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions concerning their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. The purpose of any particular fund is noted in the accounts.
The accounts include transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources Voluntary Income and Capital Sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenanted or gift aid donations is recognised when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Income from fund raising activities is accounted for gross. Sales of books and magazines are accounted for gross. Income from the hire of church premises is recognised when the rental is due. Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments on 31st December.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The Diocesan parish share is accounted for when paid. Any parish share unpaid at 31st December is provided for as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96 (2) (a) of the Charities Act 1993. Within the church grounds there are Church rooms, valued for insurance purposes in excess of £500,000 which are not included in the accounts.

Investments

Investments are shown at market value.

Fixtures, fittings and office equipment

Fixtures, fittings and equipment are written off when acquired.

Fircroft Trust

The Vicar and Churchwardens administer separately a Trust ("the Fircroft Trust") set up in 1930 to benefit Grayshott Church of England Primary School, through the profit on rental received from the house "Fircroft" belonging to the Trust. In late 2005 the Trustees took over the administration which previously had been done by the Diocese. During the year to 31st December 2020 the Trust contributed £30,000 towards new playground equipment for the school.

2. Pension Fund

St Luke's (Grayshott) PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and the other participating employers.

CWPF has two sections:

1. The Defined Benefits Scheme
2. The Pension Builder Scheme, which has two subsections;
    a. a deferred annuity section known as Pension Builder Classic, and,
    b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared, is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2021: £3,837, 2020: £3,807).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Luke's (Grayshott) PCC could become responsible for paying a share of that employer's pension liabilities.

Parochial Church Council of St Luke's, Grayshott

Notes to the Financial Statement - for the Year Ended 31st December 2021

3. Analysis of income and expenditure

For the year: 01 January 2021 to 31 December 2021

		Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Incoming resources							
Incoming resources from generated funds							
1103	Income Tax Recov.	18,144	—	4,950	—	23,094	28,406
1104	Special Collections	144	—	—	—	144	338
1105	Church Collections	4,848	—	—	—	4,848	5,813
1106	Sundry Donations	5,146	—	5,012	—	10,158	18,119
1119	Gift-Aided Regular Giving	72,132	—	17,637	—	89,769	101,911
1120	Non-Gift-Aided Giving	9,550	—	240	—	9,790	7,043
1169	Flower Fund Income	—	—	100	—	100	30
1173	Grants	1,270	—	3,747	—	5,017	2,545
1174	Legacies	---	—	—	—	---	30,307
1175	Youth Worker Fundraising	—	—	2,072	—	2,072	1,893
1178	Grants - holiday club	100	—	—	—	100	100
1171	Fund Raising Income	975	—	—	—	975	228
1122	Dividends	516	—	1,323	—	1,839	1,777
1123	Interest Received	24	—	7	—	31	248
Incoming resources from generated funds Totals		112,849	—	35,088	—	147,937	198,758
Incoming resources from charitable activities							
1110	Fees Parish	7,329	457	—	—	7,786	4,574
1111	Summer Holiday Club	645	—	—	—	645	---
1113	Magazine Adverts	15,025	—	—	—	15,025	15,312
1114	Book Stall sales	---	—	—	—	---	30
1115	Lettings	5,312	—	—	—	5,312	4,819
1117	Bible Reading F'ship	---	—	—	—	---	114
1176	Outreach Evangelism, Mission	618	—	---	—	618	187
Incoming resources from charitable activities Totals		28,929	457	---	—	29,386	25,036
Other incoming resources							
1179	Other income / receipts	---	—	—	—	---	60
Other incoming resources Totals		---	—	—	—	---	60
Incoming resources Grand Totals		141,778	457	35,088	—	177,323	223,854

Parochial Church Council of St Luke's, Grayshott

Analysis of income and expenditure

For the year: 01 January 2021 to 31 December 2021

		Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Resources used							
Costs of generating funds							
1362	Social Events Expenses	100	---	---	---	100	282
1363	Fundraising Expenses	---	---	---	---	---	---
Costs of generating funds		100	---	---	---	100	282
Charitable activities							
1302	Ministry Expenses	1,113	---	---	---	1,113	1,504
1303	Organists & Choir Director	---	---	105	---	105	1,074
1304	Upkeep of Services	1,185	---	171	---	1,356	756
1305	Training	---	---	---	---	---	---
1306	Magazine Expenditure	15,548	---	---	---	15,548	14,489
1307	Salaries	12,597	---	20,913	---	33,510	33,274
1309	Hall/ Rooms Utility Expenses	1,353	---	---	---	1,353	1,827
1310	Church Running Costs	6,844	---	---	---	6,844	5,769
1311	Church Maintenance	1,264	---	12,360	---	13,624	1,045
1312	Church Insurance	2,744	---	---	---	2,744	3,178
1313	Hall/Rooms Insurance	1,175	---	---	---	1,175	1,362
1314	Parish Share	95,530	---	---	---	95,530	95,529
1315	Hall/Room Non-Utility Expenses	1,697	---	---	---	1,697	1,311
1316	Churchyard Expenses	215	---	782	---	997	688
1317	Music Group	---	---	---	---	---	---
1318	Office Running Costs	1,088	---	---	---	1,088	759
1320	Youth Group Activities	---	---	777	---	777	779
1321	Junior Church	252	---	---	---	252	250
1322	Photocopier Costs	106	---	---	---	106	(2,604)
1324	Bible Study	---	---	---	---	---	---
1325	Bible Reading F/ship	---	---	---	---	---	90
1326	Sundry Expenses	4	---	---	---	4	45
1327	Miscellaneous Grants	---	---	6,760	---	6,760	8,720
1328	Holiday Club	689	---	---	---	689	216
1329	Visiting Clergy	---	---	---	---	---	160
1330	Outreach, Evangelism, Mission	505	---	354	---	859	465
1331	Mission Agencies	228	---	---	---	228	228
1332	Church Societies	5,300	---	---	---	5,300	4,500
1333	Charities	6,500	---	---	---	6,500	5,750
1334	Special Collections	124	---	---	---	124	262
1335	Other Outward Giving	3,087	---	---	---	3,087	6,121
1351	Bank Charges	349	---	---	---	349	(510)
1352	Other Mangmt Costs	1,373	---	---	---	1,373	2,415
1364	Rent paid	---	---	9,000	---	9,000	8,980
1365	Pension Payments	1,110	---	2,727	---	3,837	3,807
1366	Youth Worker Expenses	---	---	---	---	---	(102)
Charitable activities Totals		161,980	---	53,949	---	215,929	202,137

Analysis of income and expenditure

For the year: 01 January 2021 to 31 December 2021

		Unrestricted	Designated	Restricted	Endowment	This year	Last year
Other resources used							
1339	Equipment Replacement	---	—	486	—	486	---
1340	Buildings Fund Expenditure	—	—	—	—	—	---
Other resources used Totals		---	—	486	—	486	---
Resources used Grand totals		162,080	—	54,435	—	216,515	202,419

4. & 5. Fixed Assets & Investments

Fixed Assets comprise investments held in two virtually unbreakable trusts restricted solely for the upkeep of the Churchyard. They consist of shares held within the Central Board of Finance Church of England (CBF) Investment Fund. In 2005 the PCC invested £28,000 of cash in Other Funds, also into the CBF Investment Fund. Early in 2008 a further £1,500 was invested. Subsequently shares have been allocated to different funds depending on their balances.

	Number of shares	Value £	Market Value 2021 £	2020 £	Movement £
Ralph Grave	242	23.42	5,667	4,958	709
Guild of God's Acre	433	23.42	10,140	8,871	1,269
Subtotal Fixed Assets	675		15,807	13,829	1,978
General	1,390	23.42	32,558	28,483	4,075
Buildings	970	23.42	22,705	19,863	2,842
Subtotal Investments	2,360		55,263	48,346	6,916
Total	**3,035**		**71,070**	**62,175**	**8,895**

Notes to the Financial Statement - for the Year Ended 31st December 2021

6. Debtors & Prepayments

	2021 £	2020 £
Income Tax Recoverable	5,562	6,478
Prepaid Insurance Premiums	1,627	1,613
Donation advised in 2020 but received in 2021	---	600
Rent due	270	--
Deposit paid for work on floor	---	1,000
Total	**7,459**	**9,691**

7. Creditors & Accruals

	2021 £	2020 £
Total (Energy) – General Fund	686	551
Salary, Tax, NI & Pension	1,148	317
Insurance owed by instalment	1,639	1,625
Magazine advert income for 2022	900	125
Photocopier costs	38	---
Churchyard expenses	---	603
Outward giving	124	1,000
Staff expenses	---	575
Contribution towards rent	1,200	1,200
Organist fees & tuning	160	210
Agencies – post box	753	---
Clock service	---	286
Christmas flowers	171	---
Other Creditors	265	106
Total	**7,084**	**6,598**

Notes to the Financial Statement - for the Year Ended 31st December 2021

8. Assets Analysis

Fund	Deposits	Investments	Bank/Cash	Debtors & Creditors	Total
	£	£	£	£	£
Unrestricted Funds					
General fund	**17,075**	**32,558**	**7,529**	**1,528**	**58,690**
Designated Funds					
Bells	986	-	-	-	986
Buildings Fund	7,013	15,918	-	-	22,931
Equipment Replacement Fund	1,290	-	-	-	1,290
Legacy Fund	-	-	-	-	-
Organ Fund	3,534	-	-	-	3,534
Vicar's Discretionary Fund	187	-	-	-	187
Youth Worker Fund	5,000				5,000
	18,010	**15,918**	-	-	**33,928**
Restricted Funds					
Buildings Fund	-	6,787	-	-	6,787
Churchyard Funds	76	-	-	-	76
Flower Fund	35	-	-	-	35
Legacy Fund	-	-	-	-	---
Ministry Support Fund	5,506	-	-	-	5,506
New Projects Fund	3,969	-	-	98	4,067
Organ Fund	1,264	-	-	-	1,264
Village 2 Church	1,935	-	-	80	2,015
Vicar's Relief Fund	3,000	-	1,962	100	5,062
Youth Worker Fund	10,243	-	3,000	(1,431)	11,812
Youth Worker Fund Village	-	-	-		-
	26,028	**6,787**	**4,962**	**(1,153)**	**36,624**
Endowment Funds					
Churchyard Funds	-	**15,807**	-	-	**15,807**
	61,113	**71,070**	**12,491**	**375**	**145,049**
Totals					

Notes to the Financial Statement - for the Year Ended 31st December 2021

9. Fund movement by type

01 January 2021 to 31 December 2021

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General - General fund	74,917	141,778	162,080	---	4,075	58,690
Sub-totals	**74,917**	**141,778**	**162,080**	**---**	**4,075**	**58,690**
Designated						
Bell	753	233	---	---	---	986
Buildings - Buildings Fund	20,089	---	—	---	2,842	22,931
Equipment - Equipment Replacement Fund	1,290	—	---	—	—	1,290
Legacy - Legacy Fund	---	—	—	---	—	---
Organ - Organ Fund	3,310	224	---	---	---	3,534
Vicar - Vicar's Discretionary Fund	187	---	—	—	—	187
Youth Worker Fund	5,000	—	—	---	—	5,000
Sub-totals	**30,629**	**457**	**---**	**---**	**2,842**	**33,928**
Restricted						
Buildings - Buildings Fund	13,187	888	7,288	—	---	6,787
Yard - Churchyard Funds	342	516	782	—	—	76
Flower - Flower Fund	75	131	171	—	—	35
Legacy Fund	1,362	---	1,362	---	---	---
Ministry - Ministry Support Fund	5,506	---	---	—	---	5,506
New Project Fund	2,576	1,951	459	—	—	4,067
Organ - Organ Fund	1,424	---	160	—	—	1,264
V2C - Village 2 Church	3,974	1,590	3,550	—	—	2,015
Vicar's Relief Fund	6,518	5,304	6,760	---	---	5,062
YWF - Youth Worker Fund	21,007	23,436	32,631	---	—	11,812
YWFV - Youth Worker Fund Village	---	1,272	1,272	---	—	---
Sub-totals	**55,971**	**35,088**	**54,435**	**---**	**---**	**36,624**
Endowment						
Yard - Churchyard Funds	13,829	—	—	—	1,978	15,807
Sub-totals	**13,829**	**—**	**—**	**—**	**1,978**	**15,807**
Totals	**175,346**	**177,323**	**216,515**	**—**	**8,895**	**145,049**

Notes to the Financial Statement - for the Year Ended 31st December 2021

9. (cont.) Fund Movement Summary Notes

BUILDINGS Fund - Set up in 2005 to combine Quinquennial and other related and redundant funds.

CHURCHYARD Fund - Restricted fund set up in 1928. Consists of investments in two Trusts (see Endowments), the Income being used to maintain the churchyard. Also benefits annually from restricted grants from the Commonwealth War Graves Commission.

EQUIPMENT Fund- Set up in 2003 to provide for replacement of fixtures, fittings and equipment.

FLOWER Fund - Restricted fund, set up in 2002 to receive restricted flower funds.

GENERAL Fund - The main designated fund for day-to-day income and expenditure.

LEGACY Fund – Set up in 2013 to hold legacy money until the PCC approves their use.

MINISTRY Fund – Restricted fund, set up in 2001 to receive a £10,000 restricted donation for supporting those in training for the Ministry. It was used for the first time in 2013 and then in subsequent years.

MISSION Fund - set up in 2010 in consultation with HMRC, to receive restricted gift-aided donations to enable St Luke's to support specific overseas charity projects approved by the PCC.

NEW PROJECTS – Set up in 2014 to hold funds for potential new projects. Currently used to record Funds donated for a Choirmaster /organist, together with Young families breakfasts

ORGAN Fund - Set up in 2008 for donations to pay for the major organ repairs.

VICAR's Discretionary Fund - Designated fund, set up in 1999 to enable the Vicar to make confidential grants and donations to any person or cause he sees fit.

VILLAGE 2 CHURCH – Set up in 2014 for donations from the V2C Appeal for maintenance of the church building.

YOUTH WORKER Fund - Set up in 2012 to fund St. Luke's contribution to the Youth Worker.

YOUTH WORKER VILLAGE Fund - Set up in 2012 for contributions to the village component of the Youth Worker.

BELLS Fund – set up in 2018 to hold funds specifically to be used on the church bells.

VICAR'S RELIEF Fund – set up in 2020 to support those in need within the parish who are suffering financially, largely due to the covid crisis. Any balance left over will be moved to the Vicar's Discretionary Fund.

Notes to the Financial Statement - for the Year Ended 31st December 2021

10. Grants

(i) Mission Agencies, Church Societies, Charities, etc.

	2021 £	2020 £
Ibadan Handicapped School, Nigeria	2,800	2,800
Testimony Faith Homes	2,500	2,500
Children of the Promise, Romania	1,000	1,000
St. Mark's, Bordon	2,500	2,500
World Vision	228	228
Acorn Trust	2,000	2,000
Yei Teacher & Nurse Training College, S Sudan	1,087	1,087
The Great Commission, Dolphin School, Kenya	---	1,000
African Pastors Fellowship	1,000	1,000
Elam Ministries	1,000	1,000
Dohnavur Fellowship, India	1,000	1,000
	15,115	16,115

(ii) Special Collections

	2021 £	2020 £
Royal National Lifeboat Institution	-	232
Nakuru	-	30
Children's Society	124	250
	124	512
Total	15,239	16,627

*Some Special Collections donations are paid directly into beneficiary account, so not included in totals for St. Luke's accounts.

Independent Examiner's Report to the Parochial Church Council of St Luke's Church, Grayshott

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of St Luke's Church, Grayshott ("the Trust") for the year ended 31 December 2021 which are set out on pages 9 to 20.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those records; or
- 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signature:



Date: 8 April 2022

Jonathan C M Tippett FCA
The Calf House
Brows Farm
Farnham Road
Liss
GU33 6JG

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF GRAYSHOTT

England & Wales - Charity number 1129168

Accounts

St. Luke's Church, Grayshott

(The Parochial Church Council of the Ecclesiastical Parish of Grayshott)

Report & Financial Statements

Year Ended: 31st December 2020

Charity No: 1129168

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Parochial Church Council of St Luke's, Grayshott

Report of the Parochial Church Council for the year ended 31 December 2020

A short summary of the year would be that we navigated the whole of the Lockdown of Covid-19, relying on drip fed instructions from the diocese and the Government guidelines. The disruption was significant and the frustration was only moderated by the sense that we were all dealing with similar challenges. As a community, St Luke's has been a constant presence in the Parish, through online services, continuing with our Magazine Grayshott Today, (both printed and digitally) and by opening the Church building, and providing a quiet sanctuary, and through supporting the Covid-19 Community Support Group, and their exceptional team of volunteers. Despite the extraordinary circumstances, St Luke's has thrived as a community and as a strong presence in the Village. Inevitably most of the goals we set last year were thwarted.

In general terms, St. Luke's continues to provide substantial public benefit through its work. This is seen through:

- **Worship** - enabling any member of the public to access services which bring comfort and solace to those who are isolated, by connecting people with a sense of community, and also giving spiritual guidance and insight. For some of the year we relied on weekly YouTube videos that provided a Christian perspective and spiritual comfort from a familiar local hub.
- **Our administration team**, who kept the church open as much as permitted to the public for private prayer, which helped people who felt isolated in their homes.
- **Our education team** who provide Christian instruction for the children in the village and for adults through on-line meetings, Bible Story Videos, Assembly materials for Grayshott School. Our Youth worker has been providing a Zoom meeting place for our youth, and Video Celebration services, with stories, prayers and encouragement providing a focal point for young people to connect with on a regular basis. During Lockdown the Youth Worker provided humorous physical challenges for the Youth Club members. All of these provided support for the mental health of children.
- **The Youth team** created Video Youth services, which were a great help to not only our own youth, but also to their friends, who were interested in seeing what they had done.
- **The Communication team** who have re-formed and become the **Outreach team** combining the work of all the hospitality initiatives, but have been working to develop ideas that will come into their own, when restrictions are lifted.
- **The Pastoral team** is the group that in some ways has been the hardest hit by the coming of Covid. Care Homes have all been cut off, but connection has been maintained as much as possible by phone, and with visits when possible, and video links to help with bereavement to give both spiritual and social support.
- **Public Events and Funerals** Despite the restrictions imposed upon us all, the church has provided a stable presence in our community for moments of grief, and a very limited Remembrance Sunday. Producing videos, and simple ceremonies for the community, and ensuring that funerals are possible, with limited numbers, both in church, and at the Crematoria, representing the community to bereaved families.

The main goal of the year has been to maintain our community, use the preaching platform to encourage and build faith, and adapt to the limitations, providing a central focal point for the communities of the Church, and Village.

Administration

Although we have only had one Church Warden, Edward Tobin has worked hard to make sure that the buildings are kept in good order, clean and safe according to the Risk Assessments that were generated to mitigate the risk of infection during in-person services. Throughout the year, the Standing Committee of the PCC have met weekly and provided a considered response to the latest news of lockdowns, and gradual easing at different times. They have served an invaluable role in supporting the Vicar.

While we were unable to meet for some of the year, Video Services were provided by a very dedicated group of volunteers, who read and led intercessory prayers, and they meant that people were connected to familiar faces, recorded from their homes, which helped community cohesion. Familiarity was useful in having established a simple format for these video services, but the videos meant that we could minister into the developing situation. The children had Bible Story Celebration Videos, and the Youth had their Video Services and Zoom support groups.

The Giving within the church community was maintained, despite the limitations of the ministry, and we have stayed close to our target, while we are still using a small amount of our reserves to maintain the budget.

We have explored ideas for how we might raise funds, but this has not gone beyond conversation, because of the severe restrictions upon us all. Our Church Warden, and his team of deputy wardens have worked well, and the team responsible for the churchyard have been excellent in their work on keeping the grounds of the church looking immaculate.

Parochial Church Council of St. Luke's, Grayshott

A significant project for the PCC has been called: 'Sharing the Load', with the goal of supporting the vicar in the wide ministry of the Church, and appointing PCC members as 'champions' of areas of ministry, not leading them, but providing an extra pair of eyes, so that all the aspects of the life of the church are overseen, supported, and grow. The role is to facilitate communication, and to bring group leaders in the area together, to find synergies, and share ideas.

We still need to appoint a new Church Warden, and Fundraising has not been possible, so although there have been some savings throughout covid, there have also been some losses.

Christian Education

The goal from last year was not possible to expedite, but instead we have been focusing on the preaching throughout the year. We have started an umbrella project called 'Life School' with the intention of coordinating the services, the teaching, the groups, and supplementary ministry so that from people first coming to St Luke's they are able to follow a path of education, information, support and growth. The aim is to incorporate the home groups, and to develop the Sunday school provision in a coordinated way.

Our goal is to develop our links with Grayshott School, and build a bridge between the parents and attendance at Sunday Services, we continue to provide support to the school. The Vicar with two other volunteers are Foundation Governors, supporting the governance of the School, and supporting the Head teacher. We also provided a well-resourced On-Line Summer Holiday Club, which was very well received. Craft bags were made and available for collection at the Church Porch. Also, our Youth Worker attends lunchtime sports, and One Lay Reader, and our Youth Worker deliver Video Bible stories using the 'Open the Book' resources. The school's seasonal services in the Church, have not been possible this year. Some home groups have fared better than others, but some have been on hold all through the year.

Communication

The goal for this year has been to renew the ageing Website which is in the process of being replaced with a new site, using a new platform. During the Year we came to the point of converting it to a new format. Despite the constraints, through the use of YouTube digital content, we have been able to reach people in a wider catchment area, and have welcomed some new members to the congregation.

Throughout Covid, the Vicar has sent a weekly email both to encourage members, but also to inform them of digital 'Links' to resources provided by the Church on our own YouTube Channel, or by the diocese, or other resources, and reading materials to build them in their faith. The linking of the Website to Social media is yet to happen. As mentioned above, the conversion of this area to encompass Outreach to the village is a welcome change, and I look forward to seeing how this develops St Luke's outward looking perspective. The inability for us to offer practical hospitality with Community breakfasts, lunches and teas, has been disappointing, and we look forward to being able to re-instate many of those activities in due course.

Pastoral

The goal this year was to work on maintaining the pastoral visiting and ministry to the Care homes in the parish. We are very grateful to the small team who have kept in touch with the members of the various Luncheon club, and other connections by phone. The 11am Thursday Communion Service has been postponed until further notice, and will have to be reviewed.

Prayer Team

We are very grateful to Brenda Schwartz, our prayer coordinator, for the tireless work to provide morning meditations on line, which for those who have attended have been enormously fruitful. She has also provided prayer support and a new WhatsApp group for emergency prayer, to pray for those who are sick.

A number of people in that group, have grown in making prayer more of a lifestyle, being ready to respond to requests. Also our monthly prayer meeting has been run, although through lockdown, the numbers attending were not large.

Worship Team

Contemporary worship – 10.30am

We have had to simplify our worship, and suspended live worship bands, and relied on YouTube music content. We are considering how we re-introduce this in due course, but for the moment everyone has understood the limitations imposed by Covid rules and risk assessments. Children have not attended church even when the lockdown was lifted, which is a concern, and we will have to look at that in due course.

Traditional worship 8.30am, 6.00pm

Sadly the Traditional services were hit hard by covid, because we only had the video content, and when we were able to have in-person services, we conflated all worship into a single morning service, which meant that we blended liturgy and contemporary music, but our services were very simple, and focused primarily on the preaching, as a way of encouraging and teaching.

Youth Work

Our Youth minister, Dan Bennett, has been providing excellent support to the Youth in our church. The Base Youth Club, usually a well-attended weekly event, was suspended during Covid-19 lockdown to prevent cross infection.

Dan Bennett continues to provide a great contact point for our youth, both in spiritual support and in Youth work support. He has run an Alpha course over 10 weeks to provide an introduction to Christianity, and help to focus the youth in these difficult times. We aim to continue to grow the links with Grayshott School and the community. The funding of the youth provision is almost sustainable at present, but we hope to grow the funding for it in future.

2021

Three words have been introduced to focus our work, so that everyone becomes:

- **Connected** – We want people to feel welcomed because we have thought about our provision for new people coming in. We provide materials, and resources to help people who are coming in and joining us who already have faith, but also for those who are coming in new, with no Christian knowledge.
- **Committed** – We are a community that encourage people to be active in groups, and engaged in ministry in some area, and find that there are opportunities to serve, and in serving they are growing in understanding and wisdom, contributing to the life of the community.
- **Confident** – We encourage our members and train them to step up into leadership, serving others, and leading others in their spiritual journey. We want to help our members to become confident in their calling.

The quality of lay leadership in all areas is very high, and a culture of opportunity and enablement is encouraged, where people can lead within the remit of their group. Through reporting back to the PCC each of the main teams communicate their achievements and needs to the centre, and in general the provision is of excellent quality.

Services continue to develop, and under the leadership of Rev. Jeremy Haswell, the theme of the services has been growing understanding of God's ways, and laying foundations. Through Covid a number of preachers spoke to us using recorded sermons, including from the Archdeacon of Surrey, and Bishops of Guildford and Dorking. These have been well received.

Mentoring of the staff continues, though much of the normal provision has been suspended, and we availed ourselves of the offer to furlough staff, though some were maintained to keep the administrative function of the Office running.

Our Babes and Toddlers group has been maintained online through a Facebook account, with about 30 mothers on the books, the vicar provides music in person when possible and on-line via Zoom, and for those who have been meeting on-line, it has been described as a lifeline, in difficult times.

In conclusion, we are looking forward to St Luke's continuing to grow through 2021, providing excellent spiritual and practical help for both individual and corporate spiritual growth, and to facilitate community cohesion and health, to the best of our ability, and be a key provider of support for the community, with God's help and guidance.

Structure, governance and management.

PCC Membership

The PCC is a Charity. Members of the PCC are Trustees of the Charity and are normally either ex-officio or elected at the Annual Parochial Church Meeting (APCM), or at a meeting of the Parochial Church Council (PCC) to fill a casual vacancy, in accordance with Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.
At December 2020, the PCC was made up of the Vicar, an Associate Minister, one Churchwarden, one Deanery Synod representatives, nine elected Laity members and a co-opted Treasurer. There were vacancies for a Churchwarden, a Reader representative and two Deanery Synod representatives.

PCC Members who served during 2020 were:

Incumbent:	Reverend Jeremy Haswell
Curate:	Reverend Wes Sutton (resigned 14 December 2020)
Other licenced clergy:	Reverend Elizabeth Knifton
Licenced Lay Ministers:	Mrs Jill Fudge (Emeritus) Dr Chris Grocock Mrs Susie Millard
Youth Minister:	Mr Daniel Bennett
Chairman:	Rev Jeremy Haswell
Lay Chairman:	Dr Edward Tobin
Churchwarden:	Dr Edward Tobin
Secretary:	Mrs Sheila Austin (in attendance)
Treasurer (Co-opted):	Mr Viv Ward (re co-opted 16 November 2020)
Reader representative:	No representative
Representatives on the Deanery Synod:	Mr Les Griffin (resigned 30 October 2020) Mrs Jan Griffin (resigned 30 October 2020)
Lay members:	Mrs Philippa Whitaker (resigned 30 October 2020) Miss Brenda Schwartz (2018) Mrs Sue Wilson (2018) Mrs Ros Balfour (2018) Ms Alice Murphy (2019) Mr Clive Purkiss (2019) Mr Jeremy Hassell (2019) Mrs Anna Finey (elected 30 October 2020) Mrs Lin Corlett (elected 30 October 2020) Mrs Allison Sutcliffe (elected 30 October 2020)

Standing Committee
This Committee is elected by the PCC from its membership. It prepares agendas for PCC meetings and makes minor financial and management decisions in order to free the PCC for other matters. Its members during 2020 were the Vicar, Churchwarden(s), Treasurer and the Secretary (in attendance) and Mrs Anna Finey. The Committee met prior to each PCC meeting and then almost weekly in order to support the Vicar to manage the covid crisis. Much business was also conducted by email.

PCC Meetings
The PCC met 3 times in 2020, limited by the covid crisis. Guildford Diocese permitted the APCM to be delayed and this was held on 30 October 2020.

Electoral Roll
The Electoral Roll stood at 162 in December 2020 (163 in December 2019).

Church Attendance 2020
The average or median Sunday attendance at the various services throughout the year is seen below:

		Median					Average				
Service		2020*	2019	2018	2017	2016	2020*	2019	2018	2017	2016
8.30	Holy Communion	25	25	24	22	22	29	25	25	25	25
9.00	Choral Matins incl. choir (once a month)	31	34	29	32	34	31	34	30	33	33
10.30	Service (format varies, incl. children)	55	59	62	66	78	48	61	73	73	92
6.00	Evensong / Compline	16	17	21	20	25	16	28	30	31	35
11.00	Thursday Holy Communion	10	9	7	12	N/A	9	9	9	12	15

The attendance at Special Services was as follows:

	2020*	2019	2018	2017	2016
Easter Day Services	0	187	192	394	284
Harvest Festival Service	0	62	65	132	159
Remembrance Sunday Service	0	219	279	182	179
Advent Carol Service	0	54	40	66	115
Nine Lessons & Carols Service	0	118	172	248	267
Christingle Service	0	397	396	382	400
Christmas Eve Service	70	128	120	159	132
Christmas Day Services	50	194	185	144	206

* The services during 2020 were affected by government restrictions in order to prevent the spread of covid. When allowed at least one Sunday service was performed in the church with restricted numbers. During restrictions a You-Tube service was shown each week as well as a Sunday evening service using zoom. No service was performed on 27 December when there was a lock down and our congregation was referred to an on line service officiated by the Bishop of Guildford.

Financial Review

Accounts
The accounts and supporting notes are to be found on pages 9 – 20. The net income is £21,435 to which is added a gain on investments of £4,000 resulting in a net increase in funds of £25,435 for the year. Added to the funds brought forward the total of all funds is £175,346.
This is a remarkable result after the impact on our society of covid 19. The most important reason for this is the continued support of the congregation with their regular giving which, despite the financial hardship, slightly

exceeded our budget and formed the backbone of our results. On top of the regular giving we received three legacies amounting to £30,307. Our budget required us to raise £25,000 during 2020 by fundraising, however, as this was not possible the legacies replaced this and pushed us into a surplus that now allows us to set aside money for future work. Collections were obviously hit hard as the church was not open so much and when it was, nobody wanted to work with cash. We received Government support from the furlough scheme and a grant from the Parish Council. The parish magazine, "Grayshott Today", contributed a healthy £825 to our funds whilst expenses were carefully monitored and were reduced due to the low activity with only extra covid cleaning being an additional expense. The Youth fund was better than budget as meetings resorted to using zoom and expenses reduced.
Looking forward, the PCC have approved a budget that includes our increasing income by £23,000 and to accomplish this the PCC is setting up a team to run a parish funding plan. This is a high target especially when we are still in the grips of a covid lockdown but, if it is not achievable our reserves will cover any shortfall.
The various funds we have are for a variety of reasons, e.g. the building fund allows the PCC to put money aside in case of major repairs whilst the bells fund is available for any needs of the bells. The general fund is for day to day income and expenditure, and generated a surplus of £14,796. The PCC decided to transfer £5,444 into the Building Fund to support the work to be done on the church floor and the belfry and also to transfer £5,000 to the Youth worker fund to support this year's deficit in that fund. The General fund holds a balance of £74,917.
A new initiative, the Vicar's Discretionary fund, responded to the covid crisis. During the year £15,238 was generously donated and £8,720 issued to those in need.

PCC policy on reserves
The policy is to ensure as far as possible that those Funds other than the **General Fund** are fully represented by cash on deposit and investments. This criterion is met, whilst the General Fund is partly so represented. At the end of 2020, £28,483 (2019 £26,651) of the **General Fund** was invested and £7,127 (2019; £7,838) on deposit.

There are two other Reserve funds of over £10,000; the **Youth Worker Fund** of £26,007 will support a youth worker into 2021 and further, the **Building Funds** of £33,276 is in reserve to pay for any necessary building work when required.

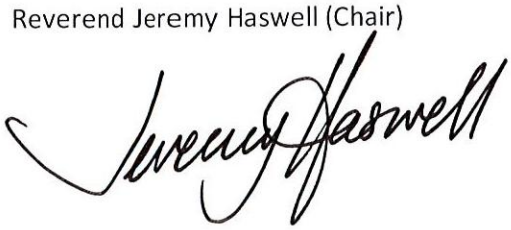
PCC policy on selection of investments
The Churchyard Investments are in trust, being invested in the CBF Church of England Investment Fund, and are controlled by the Guildford Diocese. The policy on investing all cash in excess of working capital was reviewed in February 2005, when it was decided to transfer a large proportion of the cash which was in the CBF Church of England Deposit Fund into the CBF Investment Fund.

PCC policy on Outward Giving
The PCC have appointed an Outward Giving Group which looks in depth at policies for distributing 10% of our unrestricted voluntary income to charities. In 2020 the group met by zoom to consider the giving. They made recommendations to the PCC which were accepted. The outcome is detailed on page 20 of the Accounts.

Post Year-end Events
There have been no post-year events which would affect the accuracy of the Accounts.

Signed for and on behalf of the PCC

Reverend Jeremy Haswell (Chair)



Dr Edward Tobin (Church Warden)



Date: 15 April 2021

St Luke's Church Office
Headley Road,
Grayshott
Hindhead
GU26 6LF

St Luke's Church, Grayshott

Statement of Financial Activities

For the period 01 January 2020 to 31 December 2020

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year Total funds
Incoming resources						
Incoming resources from generated funds						
Voluntary income	146,307	—	50,198	—	196,505	184,246
Activities for generating funds	228	—	—	—	228	10,334
Investment income	658	—	1,367	—	2,025	2,155
Incoming resources from charitable activities	24,719	222	95	—	25,036	32,118
Other incoming resources	60	—	—	—	60	1,132
Total income	**171,972**	**222**	**51,660**	**—**	**223,854**	**229,985**
Resources used						
Costs of generating funds						
Fundraising trading: cost of goods sold and other costs	282	—	—	—	282	3,474
Charitable activities	156,894	—	45,243	—	202,137	208,794
Governance costs	—	—	—	—	—	--
Other resources used	—	—	—	—	—	3,460
Total expenditure	**157,176**	**—**	**45,243**	**—**	**202,419**	**215,728**
Net income / (expenditure) resources before transfer	**14,796**	**222**	**6,417**	**—**	**21,435**	**14,257**
Transfers						
Gross transfers between funds - in	—	10,444	—	—	10,444	5,700
Gross transfers between funds - out	(10,444)	—	—	—	(10,444)	(5,700)
Other recognised gains / losses						
Gains / losses on investment assets	1,832	1,278	—	890	4,000	9,167
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	---
Net movement in funds	**6,184**	**11,944**	**6,417**	**890**	**25,435**	**23,424**
Reconciliation of funds						
Total funds brought forward	**68,733**	**18,685**	**49,554**	**12,939**	**149,911**	**126,487**
	74,917	**30,629**	**55,971**	**13,829**	**175,346**	**149,911**

Balance Sheet at 31 December 2020

	At 31/12/20 £	At 31/12/19 £
Fixed assets		
Investments	62,175	58,175
	62,175	58,175
Current assets		
Debtors	9,691	9,842
Bank Deposits	59,679	56,076
Cash at bank and in hand	50,399	35,475
	119,769	103,393
Liabilities		
Creditors: Amounts falling due in one year	6,598	11,657
Net current assets less current liabilities	113,171	91,736
Total assets less current liabilities	175,346	149,911
Total net assets less liabilities	175,346	149,911
Represented by:		
Unrestricted	74,917	68,733
Designated	30,629	18,685
Restricted	55,971	49,554
Endowment	13,829	12,939
Funds of the church	175,346	149,911

These financial statements were approved and authorised for issue by the PCC on 14 April 2021 and signed on their behalf by

Reverend Jeremy Haswell

Jeremy Haswell

Dr Edward Tobin

Date 15 April 2021

Notes to the Financial Statement - for the Year Ended 31st December 2020

1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 with effect from 1 January 2016.

Funds

General Funds represent the funds of the PCC that are not subject to any restrictions concerning their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC. The purpose of any particular fund is noted in the accounts.
The accounts include transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body nor those that are informal gatherings of church members.

Incoming Resources Voluntary Income and Capital Sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenanted or gift aid donations is recognised when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Income from fund raising activities is accounted for gross. Sales of books and magazines are accounted for gross. Income from the hire of church premises is recognised when the rental is due. Dividends are accounted for when due and payable. Interest entitlements are accounted for as they are received. Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments on 31st December.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The Diocesan parish share is accounted for when paid. Any parish share unpaid at 31st December is provided for as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96 (2) (a) of the Charities Act 1993. Within the church grounds there are Church rooms, valued for insurance purposes in excess of £500,000 which are not included in the accounts.

Investments

Investments are shown at market value.

Fixtures, fittings and office equipment

Fixtures, fittings and equipment are written off when acquired.

Fircroft Trust

The Vicar and Churchwardens administer separately a Trust ("the Fircroft Trust") set up in 1930 to benefit Grayshott Church of England Primary School, through the profit on rental received from the house "Fircroft" belonging to the Trust. In late 2005 the Trustees took over the administration which previously had been done by the Diocese. During the year to 31st December 2019 the Trust contributed £18,239 towards school projects.

Notes to the Financial Statement - for the Year Ended 31st December 2020

2. Pension Fund

St Luke's (Grayshott) PCC participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Bonuses may also be declared, depending upon the investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2020: £3,807, 2019: £3,767).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2016. A valuation as at 31 December 2019 was under way as at 31 December 2020.

For the Pension Builder Classic section, the valuation revealed a deficit of £14.2m on the ongoing assumptions used. At the most recent annual review, the Board chose not to grant a discretionary bonus, which will have acted to improve the funding position. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Luke's (Grayshott) PCC could become responsible for paying a share of that employer's pension liabilities.

Notes to the Financial Statement - for the Year Ended 31st December 2020

3. Analysis of income and expenditure

For the year: 01 January 2020 to 31 December 2020

		Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Incoming resources							
Incoming resources from generated funds							
1103	Income Tax Recov.	20,209	—	8,197	—	28,406	32,366
1104	Special Collections	338	—	—	—	338	4,697
1105	Church Collections	5,813	—	—	—	5,813	18,775
1106	Sundry Donations	2,289	—	15,830	—	18,119	14,527
1119	Gift-Aided Regular Giving	78,803	—	23,108	—	101,911	103,731
1120	Non-Gift-Aided Giving	6,903	—	140	—	7,043	5,277
1169	Flower Fund Income	—	—	30	—	30	255
1173	Grants	1,545	—	1,000	—	2,545	2,000
1174	Legacies	30,307	—	—	—	30,307	—
1175	Youth Worker Fund	—	—	1,893	—	1,893	1,818
1178	Grants - holiday club	100	—	—	—	100	800
1171	Fund Raising Income	228	—	—	—	228	10,334
1122	Dividends	499	—	1,278	—	1,777	1,728
1123	Interest Received	159	—	89	—	248	427
Incoming resources from generated funds Totals		147,193	—	51,565	—	198,758	196,735
Incoming resources from charitable activities							
1110	Fees Parish	4,352	222	—	—	4,574	7,349
1111	Summer Holiday Club	—	—	—	—	—	1,261
1113	Magazine Adverts	15,312	—	—	—	15,312	14,022
1114	Book Stall sales	30	—	—	—	30	—
1115	Lettings	4,819	—	—	—	4,819	8,555
1117	Bible Reading F'ship	114	—	—	—	114	42
1176	Outreach Evangelism, Mission	92	—	95	—	187	889
Incoming resources from charitable activities Totals		24,719	222	95	—	25,036	32,118
Other incoming resources							
1179	Other income / receipts	60	—	—	—	60	1,132
Other incoming resources Totals		60	—	—	—	60	1,132
Incoming resources Grand Totals		171,972	222	51,660	—	223,854	229,985

Parochial Church Council of St Luke's, Grayshott
Analysis of income and expenditure

For the year: 01 January 2020 to 31 December 2020

		Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
Resources used							
Costs of generating funds							
1362	Social Events Expenses	282	—	—	—	282	82
1363	Fundraising Expenses	---	—	—	—	---	3,392
Costs of generating funds		282	—	---	—	282	3,474
Charitable activities							
1302	Ministry Expenses	1,505	—	—	—	1,505	(105)
1303	Organists & Choir Director	111	—	963	—	1,074	4,392
1304	Upkeep of Services	756	—	---	—	756	1,477
1305	Training	---	—	---	—	---	1,584
1306	Magazine Expenditure	14,489	—	—	—	14,489	13,893
1307	Salaries	12,518	—	20,757	—	33,275	32,927
1309	Hall/ Rooms Utility Expenses	1,827	—	—	—	1,827	2,617
1310	Church Running Costs	5,571	—	198	—	5,769	5,771
1311	Church Maintenance	463	—	582	—	1,045	916
1312	Church Insurance	3,178	—	—	—	3,178	2,348
1313	Hall/Rooms Insurance	1,362	—	—	—	1,362	992
1314	Parish Share	95,529	—	—	—	95,529	94,786
1315	Hall/Room Non-Utility Expenses	1,311	—	—	—	1,311	2,502
1316	Churchyard Expenses	---	—	688	—	688	1,279
1317	Music Group	---	—	—	—	---	243
1318	Office Running Costs	759	—	---	—	759	1,064
1320	Youth Group Activities	—	—	779	—	779	1,603
1321	Junior Church	249	—	—	—	249	261
1322	Photocopier Costs	(2,604)	—	---	—	(2,604)	2,817
1324	Bible Study	---	—	—	—	---	20
1325	Bible Reading F/ship	90	—	—	—	90	201
1326	Sundry Expenses	45	—	—	—	45	225
1327	Miscellaneous Grants	---	---	8,720	---	8,720	---
1328	Holiday Club	216	—	—	—	216	1,266
1329	Visiting Clergy	160	—	—	—	160	468
1330	Outreach, Evangelism, Mission	337	—	128	—	465	1,025
1331	Mission Agencies	228	—	—	—	228	2,913
1332	Church Societies	4,500	—	—	—	4,500	2,500
1333	Charities	5,750	—	—	—	5,750	6,250
1334	Special Collections	262	—	---	—	262	2,135
1335	Other Outward Giving	6,121	—	—	—	6,121	5,800
1351	Bank Charges	416	—	(926)	—	(510)	694
1352	Other Mangmt Costs	645	—	1,770	—	2,415	575
1364	Rent paid	—	—	8,980	—	8,980	8,740
1365	Pension Payments	1,101	—	2,706	—	3,807	3,767
1366	Youth Worker Expenses	—	—	(102)	—	(102)	848
Charitable activities Totals		156,894	—	45,243	—	202,137	208,794

Parochial Church Council of St Luke's, Grayshott

Analysis of income and expenditure

		For the year: 01 January 2020 to 31 December 2020					
		Unrestricted	Designated	Restricted	Endowment	This year	Last year
Other resources used							
1339	Equipment Replacement	---	—	---	—	---	3,460
1340	Buildings Fund Expenditure	—	—	—	—	—	---
Other resources used Totals		---	—	---	—	---	3,460
Resources used Grand totals		157,176	—	45,243	—	202,419	215,728

4. & 5. Fixed Assets & Investments

Fixed Assets comprise investments held in two virtually unbreakable trusts restricted solely for the upkeep of the Churchyard. They consist of shares held within the Central Board of Finance Church of England (CBF) Investment Fund. In 2005 the PCC invested £28,000 of cash in Other Funds, also into the CBF Investment Fund. Early in 2008 a further £1,500 was invested. Subsequently shares have been allocated to different funds depending on their balances.

	Number of shares	Cost £	Market Value 2020 £	2019 £	Movement £
Ralph Grave	242	20.49	4,958	4,639	319
Guild of God's Acre	433	20.49	8,871	8,300	571
Subtotal Fixed Assets	675		13,829	12,939	890
General	1,390	20.49	28,483	26,651	1,832
Buildings	970	20.49	19,863	18,585	1,278
Subtotal Investments	2,360		48,346	45,236	3,110
Total	**3,035**		**62,175**	**58,175**	**4,000**

Notes to the Financial Statement - for the Year Ended 31st December 2020

6. Debtors & Prepayments

	2020 £	2019 £
Income Tax Recoverable	6,478	7,331
Prepaid Insurance Premiums	1,613	2,253
Donation advised in 2020 but received in 2021	600	-
Rent due	--	258
Deposit paid for work on floor	1,000	--
Total	**9,691**	**9,842**

7. Creditors & Accruals

	2020 £	2019 £
Total (Energy) – General Fund	551	896
Salary, Tax, NI & Pension	317	1,087
Insurance owed by instalment	1,625	1,605
Magazine advert income for 2020	125	730
Photocopier costs	-	2,878
Churchyard expenses	603	-
Outward giving	1,000	-
Staff expenses	575	1,048
Contribution towards rent	1,200	1,168
Organist fees	210	1,266
Agencies – post box	-	204
Clock service	286	--
Other Creditors	106	775
Total	**6,598**	**11,657**

Notes to the Financial Statement - for the Year Ended 31st December 2020

8. Assets Analysis

Fund	Deposits	Investments	Bank/Cash	Debtors & Creditors	Total
	£	£	£	£	£
Unrestricted Funds					
General fund	7,127	28,483	37,376	1,931	74,917
Designated Funds					
Bells	753	-	-	-	753
Buildings Fund	7,413	6,676	5,000	1,000	20,089
Equipment Replacement Fund	1,290	-	-	-	1,290
Legacy Fund	-	-	-	-	-
Organ Fund	3,310	-	-	-	3,310
Vicar's Discretionary Fund	187	-	-	-	187
Youth Worker Fund	5,000				5,000
	17,953	6,676	5,000	1,000	30,629
Restricted Funds					
Buildings Fund	-	13,187	-	-	13,187
Churchyard Funds	342	-	-	-	342
Flower Fund	75	-	-	-	75
Legacy Fund	1,362	-	-	-	1,362
Ministry Support Fund	5,506	-	-	-	5,506
New Projects Fund	2,688	-	-	(112)	2,576
Organ Fund	1,424	-	-	-	1,424
Village 2 Church	3,894	-	-	80	3,974
Vicar's Discretionary Fund	-	-	6,163	355	6,518
Youth Worker Fund	19,308	-	1,860	(161)	21,007
Youth Worker Fund Village	-	-	-		-
	34,599	13,187	8,023	162	55,971
Endowment Funds					
Churchyard Funds	-	13,829	-	-	13,829
Totals	59,679	62,175	50,399	3,093	175,346

Notes to the Financial Statement - for the Year Ended 31st December 2020

9. Fund movement by type

01 January 2020 to 31 December 2020

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General - General fund	68,733	171,972	157,176	(10,444)	1,832	74,917
Sub-totals	**68,733**	**171,972**	**157,176**	**(10,444)**	**1,832**	**74,917**
Designated						
Bell	753	---	---	---	---	753
Buildings - Buildings Fund	13,367	---	—	5,444	1,278	20,089
Equipment - Equipment Replacement Fund	1,290	—	---	---	—	1,290
Legacy - Legacy Fund	---	—	—	---	—	---
Organ - Organ Fund	3,088	222	---	---	---	3,310
Vicar - Vicar's Discretionary Fund	187	---	—	—	—	187
Youth Worker Fund	---	—	—	5,000	—	5,000
Sub-totals	**18,685**	**222**	**---**	**10,444**	**1,278**	**30,629**
Restricted						
Buildings - Buildings Fund	12,506	879	198	—	---	13,187
Yard - Churchyard Funds	7	1,022	687	—	—	342
Flower - Flower Fund	45	30	---	—	—	75
Legacy Fund	1,359	3	---	---	---	1,362
Ministry - Ministry Support Fund	5,496	10	---	—	---	5,506
New Project Fund	779	4,658	2,861	—	—	2,576
Organ - Organ Fund	1,422	2	---	—	—	1,424
V2C - Village 2 Church	2,949	1,607	582	—	—	3,974
Vicar's Discretionary Fund	---	15,238	8,720	---	---	6,518
YWF - Youth Worker Fund	24,991	27,211	31,195	---	—	21,007
YWFV - Youth Worker Fund Village	---	1,000	1,000	---	—	---
Sub-totals	**49,554**	**51,660**	**45,243**	**---**	**---**	**55,971**
Endowment						
Yard - Churchyard Funds	12,939	—	—	—	890	13,829
Sub-totals	**12,939**	**—**	**—**	**—**	**890**	**13,829**
Totals	**149,911**	**223,854**	**202,419**	**—**	**4,000**	**175,346**

Notes to the Financial Statement - for the Year Ended 31st December 2020

9. (cont.) Fund Movement Summary Notes

BUILDINGS Fund - Set up in 2005 to combine Quinquennial and other related and redundant funds.

CHURCHYARD Fund - Restricted fund set up in 1928. Consists of investments in two Trusts (see Endowments), the Income being used to maintain the churchyard. Also benefits annually from restricted grants from the Commonwealth War Graves Commission.

EQUIPMENT Fund- Set up in 2003 to provide for replacement of fixtures, fittings and equipment.

FLOWER Fund - Restricted fund, set up in 2002 to receive restricted flower funds.

GENERAL Fund - The main designated fund for day-to-day income and expenditure.

LEGACY Fund – Set up in 2013 to hold legacy money until the PCC approves their use.

MINISTRY Fund – Restricted fund, set up in 2001 to receive a £10,000 restricted donation for supporting those in training for the Ministry. It was used for the first time in 2013 and then in subsequent years.

MISSION Fund - set up in 2010 in consultation with HMRC, to receive restricted gift-aided donations to enable St Luke's to support specific overseas charity projects approved by the PCC.

NEW PROJECTS – Set up in 2014 to hold funds for potential new projects. Currently used to record Funds donated for a Choirmaster /organist, together with Young families breakfasts

ORGAN Fund - Set up in 2008 for donations to pay for the major organ repairs.

VICAR's Discretionary Fund - Designated fund, set up in 1999 to enable the Vicar to make confidential grants and donations to any person or cause he sees fit.

VILLAGE 2 CHURCH – Set up in 2014 for donations from the V2C Appeal for maintenance of the church building.

YOUTH WORKER Fund - Set up in 2012 to fund St. Luke's contribution to the Youth Worker.

YOUTH WORKER VILLAGE Fund - Set up in 2012 for contributions to the village component of the Youth Worke

BELLS Fund – set up in 2018 to hold funds specifically to be used on the church bells.

VICAR'S DISCRETIONARY Fund – set up in 2020 to support those in need within the parish who are suffering financially, largely due to the covid crisis.

Notes to the Financial Statement - for the Year Ended 31st December 2020

10. Grants

(i) Mission Agencies, Church Societies, Charities, etc.

	2020 £	2019 £
Ibadan Handicapped School, Nigeria	2,800	2,800
Testimony Faith Homes	2,500	2,500
Children of the Promise, Romania	1,000	2,000
St. Mark's, Bordon	2,500	2,500
World Vision	228	228
Acorn Trust	2,000	2,500
Yei Teacher & Nurse Training College, S Sudan	1,087	2,000
The Great Commission, Dolphin School, Kenya	1,000	-
African Pastors Fellowship	1,000	1,000
Elam Ministries	1,000	1,000
Dohnavur Fellowship, India	1,000	685
	16,115	17,213

(ii) Special Collections

	2020 £	2019 £
Coldstream Guards	-	1,346
Bishop of Guildford	-	75
Royal National Lifeboat Institution	232	-
Nakuru	30	-
Children's Society	250	572
Hants & I of W Air Ambulance	-	175
Jerusalem Merit	-	67
Rosemary Foundation	-	150
	12	2,385
Total	16,627	19,598

*Some Special Collections donations are paid directly into beneficiary account, so not included in totals for St. Luke's accounts.

Parochial Church Council of St Luke's, Grayshott

Independent Examiner's Report to the PCC of St Luke's, Grayshott

I report to the Trustees and members of the PCC of St Luke's, Grayshott on my examination of the accounts for the year ended 31 December 2020, which are set out on pages 9 to 21. My examination was carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and the Charities Act 2011 ("the Act").

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Act.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and;
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signature:

Date: 15 April 2021

Jonathan C M Tippett FCA
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Farnham Road
Liss GU36 6JG