

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.

Parochial Church Council of St Luke's, Grayshott

- **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 to host 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

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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 Tippet. 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.

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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.

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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)



Mrs Sheila Austin (Church Warden)



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

Date: 28th March 2023

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
	<hr/> 62,704	<hr/> 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
	<hr/> 87,515	<hr/> 81,063
Liabilities		
Creditors: Amounts falling due in one year (note 7)	18,984	7,084
	<hr/> 68,531	<hr/> 73,979
Net current assets less current liabilities		
	<hr/> 131,235	<hr/> 145,049
Total assets less current liabilities		
	<hr/> 131,235	<hr/> 145,049
Total net assets less liabilities		
	<hr/> 131,235	<hr/> 145,049
Represented by:		
Unrestricted	51,782	58,690
Designated	32,688	33,928
Restricted	32,819	36,624
Endowment	13,946	15,807
	<hr/> 131,235	<hr/> 145,049
Funds of the church (note 9)		
	<hr/> 131,235	<hr/> 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 

Mrs 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

						Total	
		Unrestricted	Designated	Restricted	Endowment	This year	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

Parochial Church Council of St Luke's, Grayshott

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	---

Parochial Church Council of St Luke's, Grayshott

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 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		Movement £
			2022 £	2021 £	
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	<u>13,966</u>	<u>28,726</u>	<u>16,300</u>	<u>(7,210)</u>	<u>51,782</u>
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
	<u>18,752</u>	<u>13,936</u>	-	-	<u>32,688</u>
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)	-
	<u>20,530</u>	<u>6,096</u>	<u>9,672</u>	<u>(3,479)</u>	<u>32,819</u>
Endowment Funds					
Churchyard Funds	-	<u>13,946</u>	-	-	<u>13,946</u>
Totals	<u>53,248</u>	<u>62,704</u>	<u>25,972</u>	<u>(£10,698)</u>	<u>131,235</u>

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 Resource s	Outgoing Resource s	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	---	6,294	6,294	---	---	---
Village						
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
	<u>11,727</u>	<u>15,115</u>

(ii) Special Collections

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

*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:

21/3/23

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