

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 Tippet 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	Dr Chris Grocock
Representative	
Deanery Synod	Mr Clive Loder (2020, re-elected 19 April 2023),
Representatives	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 <i>including choir</i>	N/A	-	-	31	34	29
10.30 Service format <i>varies (including children)</i>	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 <i>including choir</i>	-	-	-	31	34	30
10.30 Service format <i>varies (including children)</i>	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)

Mrs Sheila Austin (Church Warden)



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

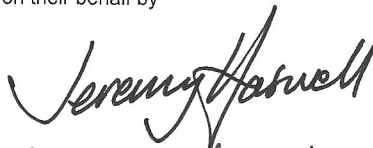
	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year Total funds
Incoming resources						
Incoming resources from generated funds						
Voluntary income	121,436	—	32,196	—	153,632	154,631
Activities for generating funds	7,824	---	196	—	8,020	4,179
Investment income	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
	<u>68,603</u>	<u>62,704</u>
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
	<u>116,243</u>	<u>87,515</u>
Liabilities		
Creditors: Amounts falling due in one year (note 7)	42,543	18,984
Net current assets less current liabilities	<u>73,700</u>	<u>68,531</u>
Total assets less current liabilities	<u>142,303</u>	<u>131,235</u>
Total net assets less liabilities	<u>142,303</u>	<u>131,235</u>
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)	<u>142,303</u>	<u>131,235</u>

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



Mrs 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

						Total	
						This year	Last year
						Unrestricted	Designated
						Restricted	Endowment
Incoming resources							
<i>Incoming resources from generated funds</i>							
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
<i>Incoming resources from generated funds Totals</i>		130,458	139	35,453	—	166,050	161,409
<i>Incoming resources from charitable activities</i>							
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
<i>Incoming resources from charitable activities Totals</i>		34,124	462	30	—	34,616	37,964
<i>Other incoming resources</i>							
1179	Other income / receipts	---	—	---	—	---	6,755
<i>Other incoming resources Totals</i>		---	—	---	—	---	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	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

Parochial Church Council of St Luke's, Grayshott

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

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
<u>Total</u>	<u>7,845</u>	<u>8,295</u>

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
<u>Total</u>	<u>42,543</u>	<u>18,984</u>

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	<u>25,060</u>	<u>31,428</u>	<u>34,910</u>	<u>(31,471)</u>	<u>59,927</u>
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	-	-	-	-	-
	<u>15,356</u>	<u>14,500</u>	<u>187</u>	<u>131</u>	<u>30,174</u>
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
	<u>16,014</u>	<u>7,417</u>	<u>16,871</u>	<u>(3,358)</u>	<u>36,944</u>
Endowment Funds					
Churchyard Funds	-	<u>15,258</u>	-	-	<u>15,258</u>
Totals	<u>56,430</u>	<u>68,603</u>	<u>51,968</u>	<u>(34,698)</u>	<u>142,303</u>

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 Resource s	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, 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
	-	-
	<u>12,855</u>	<u>11,727</u>

(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	-
	<u>1,497</u>	<u>914</u>
Total	<u>14,352</u>	<u>12,641</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 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:



Date:

27/4/24

Mr Christopher Kelly
7 Argus Road
Bristol
BS3 3NY