



The Good Shepherd
Four Marks

Responding to God's Love

THE CHURCH OF
THE GOOD SHEPHERD
FOUR MARKS

www.goodshepherdfourmarks.org.uk

**ANNUAL REPORT and FINANCIAL STATEMENTS
of the PAROCHIAL CHURCH COUNCIL
for the year ended 31st December 2021**

**ANNUAL PAROCHIAL CHURCH MEETING
Incorporating Meeting of Parishioners to elect Church Wardens
Tuesday 5th April 2022 at 7.30pm**

AGENDA

7.30pm:

Prayer

1. Appointment of Clerk
2. Apologies
3. Election of Churchwardens
4. Presentation of Electoral Roll
5. Election of PCC members
6. Appointment of Independent Examiner: Dawkins Lewis & Soar.
7. The Annual Report
8. Accounts
9. A.O.B. (to be declared before the gathering)

Blessing

INCUMBENT:
Rev Canon
Howard Wright
The Vicarage
22 Lymington Bottom
Four Marks
Alton
Hampshire
GU34 5AA

BANK:
Nat West Bank plc
38 High Street
Alton
Hampshire
GU34 1BF

INDEPENDENT EXAMINER:
Dawkins Lewis & Soar
Unit 40, Basepoint Centre
1 Winnal Valley Road
Winchester
Hampshire
SO23 0LD

CHARTERED ARCHITECTS:
Radley House Partnership
Radley House
8 St Cross Road
Winchester
Hampshire
SO23 9HX

INTRODUCTION – Howard Wright

2021 continued in the vein of 2020, dominated by the pandemic. But unlike 2020, with the vaccines roll-out there was a slow move toward an end of restrictions, allowing us to gather once again.

For the first half of the year we remained an online church with, when permitted, in-building activities, and gradually moved to now being an in-building church with an online presence. We started live-streaming our 9.30 service in September and continue to offer this today with a typical 40 views (watching the service live or at some other point in the week).

Our church is much more than Sunday services and in the following you'll read about the amazing things being achieved as we continue to seek to respond to God's love, growing deeper in love and larger in mission.

And of course, none of any that you'll read about would have been possible without the blessing of God, and his extravagant generosity and faithfulness, and the generosity of his people. We have been so blessed by the giving of prayer, time, skill, and money. Toward the end of last year, finances looked tight, but by God's grace and you, his people responding we have finished with a small amount of funds above what we started with! So, thank you God, and thank you all His people.

WORSHIP: Worship remains at the very heart of our faith but for many of us it is sung worship that opens our hearts to a closer encounter with God and the worship leaders meet regularly to seek God's guidance in this area of our ministry. Lockdown presented many challenges, so the re-opening of the church building last September for live services was a great blessing. The transition from pre-recorded online church to live-streamed services has been successfully accomplished and thanks are due to those who installed and operate the equipment.

We have seen some changes within the worship team as some folk have moved away, but we have been delighted to welcome new volunteers too. However, we are still stretched for help on the media desk, particularly with PA (sound), and would welcome volunteers, with or without previous experience, to assist in this area. Please do contact any member of the team. Musicians and singers of any ability are equally welcome!

Unfortunately, due to the coronavirus restrictions, Worship Matters and W? had to be put on hold this year. However, with the end of the restrictions, we will be looking at options for re-introducing informal worship events later in 2022.

We were pleased to be able to lead worship at the Remembrance service, and outdoor carol singing at Oak Green parade.

Please continue to pray for the whole team as we explore exciting ways to lead our church family as we worship God, not only in our Sunday meetings, but also in small groups, special events, work, play, home and in our day to day lives. Thank you.

PRAYER: Prayer is the powerhouse of all we do. Our connection to God and growing deeper in him, remains vital for all we have achieved. Prayer is important in our personal walk with God, in our small groups, including business meetings and in our services. Led by David Duffin we have been able to re-start regular church prayer meetings. These have just attracted a few, but we hope these will grow over this coming year. The prayer chain has remained busy throughout the year.

We are grateful to everyone in the church, and further afield, who sustain the church's efforts through faithful and devoted prayer.

DISCIPLESHIP: Our teaching series this year have been,

- Christ our God and inspiration.
- Celebrating Easter – the Sacrificial, Risen, Servant King
- John's Gospel – God is Doing a New Thing.

- Christmas

We want to continue to listen to and respond to God through our teaching and small group activities.

Led by Val Lucas we currently have eight small groups with approximately 90 of our adult congregation involved. Due to demand, we have recently begun a new group. During this year most small groups have begun to meet back in homes and occasionally via Zoom. Most groups follow the teaching series and questions, but some have used the 24/7 Prayer courses and other online studies. The small groups are a blessing to those involved and have been a vital source of support through the pandemic.

YOUTH & CHILDREN'S WORK: Our employed youth and children's worker, Lorna Littlewood, has continued to lead and develop this ministry. Our Sunday teaching and discipleship programmes for children has been seeing growth in numbers and is recovering well from the challenges presented by the pandemic.

Lorna is also working collaboratively with other local churches to provide youth groups twice weekly, offering teaching, fellowship and discipleship to around 25 teenagers from Four Marks, Alton and surrounding areas. This ministry is continually evolving in response to changing situations and Lorna and the team have recently run a Weekend Away for 18 teenagers on the Isle of Wight which has opened doors to new opportunities for further collaborative events.

Additionally, Lorna and the team are running a weekly children's small group and are providing weekly input in two local primary schools reaching in excess of 400 children, as well as festival services and occasional extra input for both schools.

Church Primary School - Our outstanding school continues to be served by two foundation governors (Mike Smith and Howard Wright). Lorna, Howard and Jane are in regular contact with the school and - through regular Collective Worship provision, lesson support, Prayer Spaces and whole school festival services - make significant contributions to the life of the school.

FAMILY: Our employed Family Worker, Jane Hughes, continues to develop this area of ministry, transitioning from predominately online in 2021 to fully in person by January 2022.

Messy Church returned to the building in September 2021. With an earlier start time, change of day to a Sunday, and pre-booking via Eventbrite Messy Church looks and feels a little different whilst still maintaining its core values; all age Christ-centred celebration through hospitality creativity, and purpose; to provide families opportunities to know and love Jesus.

COGS Messy church in its new format has seen growth in numbers, relationships, team and commitment with Eventbrite booking often full within 24 hours of opening. Social media continues to play an important role in keeping families connected, with Messy church groups alone reaching 65 families.

Jane oversees both our weekly group for families with babies under 12 months, COGS TinyTots, and our monthly toddler group, COGS Tots, for families with children age 4 and under. In addition, Jane regularly visits Heydays preschool and Medstead toddler group and organises termly church visits for both Heydays and Butterflies Pre-schools.

We have amazing teams supporting all our family ministry areas; they continue to adapt and serve as we seek to meet the needs of local families; however our Tots teams are very small and will need more members to see further growth in this ministry.

Jane continues to develop relationships with individual families in need, community groups and preschools.

Jane works alongside Lorna in planning family events including our summer Monday club, Crib service, Easter trail and kids church family services and more recently launching a Parenting for Faith course, supporting and equipping families for discipleship at home.

PASTORAL: The church's pastoral ministry has continued to reach out to people within the Church and in the wider community, with demonstrations of the love of God through individual visits and various groups and events. Regular events inside the church e.g. Tea and chat, Coffee and Questions, were highly successful and well attended as lockdown eased. Bags of goodies were delivered to older members of the community which were greatly appreciated. Residents and staff enjoyed recorded tailor made videos and audio services (prayers, reading, talk and hymns) every 4-6 weeks which were used for a group service and individuals. Some in-person services were resumed when COVID restrictions allowed. Gift bags for residents were distributed. All of these were warmly received and greatly appreciated by the staff and residents. The pastoral team members met regularly to share information, provide support for one another and to discuss pastoral skills. Pastoral visits to the homes of congregation members were reintroduced. A draft framework of good practice for church pastoral visitors was written.

MISSION: Our church continues to be committed to supporting and engaging in mission.

During the year due to a fall in income our PCC took the difficult decision to suspend our giving to mission from 2022 until such a time as our finances allowed. This decision remains under review.

See the appendices (page 11) for the details of the financial support we been privileged to share with our mission partners in 2021.

Though larger events were not possible we saw significant opportunity to witness to Christ through community cupboard and the numerous activities led by our pastoral, family and youth and children's teams.

THE PCC: The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is a Registered Charity. The method of appointment of PCC members is set out in the Church Representation Rules. PCC members are elected congregation members who are on the electoral roll of the church. Members of the congregation are encouraged to register on the Electoral Roll and to prayerfully consider standing for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The PCC met eight times during the year 2021. The average attendance was 89%. There was no annual retreat this year.

FINANCES:

Our predictions for 2021 at this time last year were not surprisingly cautious, based on the strange and unpredictable circumstances of the first year of lockdown. Winchester diocese had generously agreed for 2021 to reduce the Common Mission Fund by 10%, but, despite that, a significant deficit of -£18k was still predicted. As the year progressed this caution seemed not unreasonable, and indeed the projected deficit grew so that by mid-year the year-end shortfall was forecast to be even higher. A clear rethink was going on within the congregation, with some donors choosing to increase their regular giving, but others deciding to either reduce or even stop contributions, such that overall there was an annual income reduction of something like 12%. However in November the vicar issued an appeal letter to everyone, and the result was indeed extraordinary. By year-end one-off donations in quarter 4 were in excess of £12k, and the threat of a deficit had temporarily disappeared!

Expenses throughout 2021 were obviously constrained by the pandemic, such that, similar to the previous year, a 14k "saving" compared to budget/forecast was realised. Again there was no village picnic or COGS Club. However a long-overdue and beautifully-executed replacement of two sets of external double doors was achieved, partly paid from the final part of the Weir legacy. In addition a badly-needed replacement electronic keyboard was purchased in September, thanks to an anonymous one-off gift. Also the decision to invest in live-streaming of church activities was taken mid-year and, again, this was financed courtesy of another anonymous gift to COGS. Such was the continuing unsustainability of spend level at COGS that the PCC reluctantly curtailed and then suspended the 10% tithing policy at the end of December.

All these significant events, allied to the amazing inflow at year-end, meant that a virtual break-even result was achieved for the year, and this against such a gloomy forecast just 12 months earlier! The CMF was paid in full, and COGS supported 12 missions to the total tune of £15.6k. An additional means of receiving donations was launched towards the end of the year with the introduction of a contactless machine.

Just as in 2020 the Holiday@Home opportunities were inevitably severely curtailed in 2021, but the team proved very creative and was able to deliver well-received gift packs to some 190 older members of the community at Easter and Christmas. The remainder of the three-year EHDC grant was received during 2021 which funded this activity, with a significant carry forward of unspent grant.

In echoing the closing words from last year, we should reflect on the need to have faith in God to provide, whilst at the same time recognizing that we all have a part to play in this balancing of funds into the future.

Our Reserves Policy states: It is the policy of the Church of The Good Shepherd to hold in reserves the equivalent of 80% of three months general running costs (including Missionary Societies). As at 31st December 2021 total reserves stood at around £73.2k, comprising "short term deposits" of £65k and other net current assets of £8.2k. Our minimum reserves policy applied to the 2022 forecast figures equates to approximately £46k, so the predicted one-year 2022 deficit is within these control parameters, albeit that this is not a strategy sustainable long-term. The Reserves Policy continues to be reviewed annually.

THE BUILDING AND FABRIC: As always, we are extremely grateful for all the effort that the Building Team and other volunteers put into the projects that arise and also the ongoing maintenance. The work that has been undertaken throughout the year include the following.

New fire doors have been fitted – the joinery firm made an excellent job of manufacture. The Hall kitchen and toilets have been redecorated. A pothole in the car park has been filled in with concrete. The gardening and grass-cutting have been carried out, together with the hedge cutting. Moss and debris have been removed from the roof and rainwater outlets cleared. Vegetation from around the shed and to the west side of the Church has been removed. The grassed area outside the Church Hall has been built up to remove the trip hazard which existed from the concrete path. The annual fire system check has been carried out. Camera and background microphones have been fitted to facilitate On Line Streaming. This involved running cables across the ceiling of the main worship area. Power supplies at the top of the pillars have been changed to leave sockets free for other things. One sealed glass unit has been replaced due to condensation (another one is due to be replaced). Numerous outside PIR lights have been replaced.

It is to be noted that at times these works involve materials that are kindly donated. These costs obviously do not appear on the accounts, and thereby do not give an accurate reflection of the actual costs involved.

Exploring becoming a new parish with Medstead.

During this year, with our diocese suffering its own drop in income, we were introduced to the proposal from our diocese of becoming a new parish with Medstead.

For the moment we are supporting Medstead, sending Howard, Jon, and occasional other preachers to enable their services to run. There are now a small group of leaders (wardens and treasurers, and Howard) meeting with a diocesan facilitator to work out if and how a new set-up might be moved forwards. Please continue to pray for this team and each other as we seek God for his plans for us.

And Finally: Thanks be to God.

God has been so good to us; he has blessed us with so much. Our greatest resource is his Holy Spirit living in us who gives us strength to live and guarantees our future in God.

Our second greatest resource is each other! Without so many playing their part (See Ephesians 4:11-16, especially v.16) the church would collapse. Without the prayers, skills, time, energy, financing, and love of God's people we would not be responding to God's love and growing deeper in him and larger in mission. So, thank you again.

We owe a particular debt of thanks to David Craigen who has served us way beyond his initial 'interim' treasurer offer, this year's accounts are again testimony to his work, and so, thank you, David.

Finally, please continue to pray and work with us all as we continue to seek, by His grace and power to be a people of grace, joy, generosity, and hope, who demonstrate the love and power of God to our communities.

Statement of responsibilities of the trustees

The trustees (members of the PCC) are responsible for preparing the annual report and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The Charities Act requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

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

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Incumbent: Revd Canon Howard Wright

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting (APCM), in accordance with the Church Representation Rules.

The PCC is required, as stated in the Parochial Church Councils (Powers) Measure 1956, to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

During the year the following served as members of the PCC:

Incumbent: Revd Canon Howard Wright*

Curate: Revd Jonathan Rooke

Churchwardens:

Mr David Duffin*

Mr Andrew Walters*

Representatives on the Deanery Synod (all until APCM 2023)

Mrs Janet Foster

Mrs Pamela Maloney

Mr Michael Saltmarsh

Diocesan Representative

Mrs Janet Foster

Elected members:

Mr Robert Meekums (until APCM 2024)

Mrs Victoria Efstathiou (until APCM 2024)

Mrs Jill Williams (until APCM 2024)

Mr Richard Gillard (until APCM 2023)

Mr Howard Short (until APCM 2023)

Mr David Williams (until APCM 2023)

Mrs Pauline Hughes (until APCM 2022)

Mr Timothy James (until APCM 2022)

Mrs Abigail Mezzullo (until APCM 2022)

Co-opted members:

Mr David Craigen* (Acting Treasurer)

Mrs Lorna Littlewood**

Mrs Jane Hughes**

(*Denotes member of Standing Committee)

(**Denotes guest/non-voting member of PCC)

There were 186 parishioners on the Electoral Roll. The average Sunday attendance, counted during October, was 40 in church (with an average of 50 views online).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Statement of Financial Activities

For the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	6.1	220,866	7,495	228,361	245,065
Charitable activities	6.2	1,004	3,750	4,754	2,752
Investments	6.3	314	0	314	719
Other	6.4	4,000	0	4,000	4,000
Total income and endowments		226,184	11,245	237,429	252,536
Expenditure on:					
Charitable activities	7	225,770	11,295	237,065	252,181
Total expenditure		225,770	11,295	237,065	252,181
Net income/(expenditure)		414	(50)	364	355
Transfers in between funds	8	336	0	336	164
Transfers out between funds	8	0	(336)	(336)	(164)
Net movement in funds		750	(386)	364	355
Funds brought forward at 1 January 2021		76,298	4,616	80,914	80,560
Funds carried forward at 31 December 2021		77,048	4,230	81,278	80,915

The notes on pages 3 to 9 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Balance Sheet at 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	<i>Total 2020 £</i>
Fixed Assets					
Tangible assets	9	3,625	0	3,625	<i>405</i>
		3,625	0	3,625	<i>405</i>
Current Assets					
Debtors	10	2,864	0	2,864	<i>4,567</i>
Short term deposits		65,000	0	65,000	<i>65,000</i>
Cash at bank and in hand		10,864	4,230	15,094	<i>22,156</i>
		78,728	4,230	82,958	<i>91,723</i>
Creditors: amounts falling due within one year	11	(5,305)	0	(5,305)	<i>(11,213)</i>
Net current assets		73,423	4,230	77,653	<i>80,510</i>
Total assets less current liabilities		77,048	4,230	81,278	<i>80,915</i>
Creditors: amounts falling due after one year		0	0	0	<i>0</i>
Total Net assets		77,048	4,230	81,278	<i>80,915</i>

Approved by the Parochial Church Council and signed on its behalf on 8th March 2022

Rev.Canon Howard Wright (Vicar)

David Duffin (Churchwarden)

Andrew Walters (Churchwarden)

David Craigen (Treasurer)

The notes on pages 3 to 9 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Notes to the Annual Accounts

For the year ended 31 December 2021

1 Accounting Policies

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. They include all transactions, assets and liabilities for which the PCC is responsible in law. The presentation currency is £ sterling. They do not include the transactions of informal gatherings of church members.

a) Funds

Restricted Funds represent donations or grants received for a specific object. The funds may be expended only on the specific object for which they were given. Should the nature of the object then change or be cancelled, funds may be transferred to Unrestricted Funds only with permission of the original donor. Any balance remaining unspent at the end of the year is carried forward as a balance on that Fund.

Unrestricted (General) Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

b) Income

Donations

Planned giving, collections and donations are recognized when received. Planned giving receivable under gift aid is also recognized only when received. Tax recoverable on gift aid donations and the gift aid small donations scheme is included when the income is accounted for. All income is accounted for gross (before deduction of expenditure).

Income from investments

Interest entitlements are accounted for as they accrue.

Grants and Legacies

Grants and Legacies are recognised when the PCC is notified of its legal entitlement, and the amount due and its ultimate receipt are reasonably certain. Grants received from EHDC to support Holiday @ Home are regarded as restricted as any unspent element at the end of the grant period is repayable.

Other income

Funds raised by activities are accounted for gross.

Volunteer help

The value of any voluntary help received is not included in the accounts.

c) Expenditure

Charitable activities

Missionary and Charitable giving (Grants) are accounted for when an outflow of economic benefit is probable. It has been hitherto the continuing policy of the PCC in 2021 to make grants each year from donors for general purposes. Due to the tightening financial situation as the year progressed, the PCC froze these regular donations at year-end, with no balance being payable beyond 31st December 2021. This policy will not be pursued in 2022.

The diocesan parish share is accounted for when paid (monthly). Should any unpaid portion exist at the end of the year, this would be regarded as an operational (though not a legal) liability and shown in the Balance Sheet as a creditor.

All other expenditure is generally recognized when it is incurred and is accounted for gross (not offset against income).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Notes to the Annual Accounts

For the year ended 31 December 2021

d) Fixed assets***Consecrated property and moveable church furnishings***

Consecrated and beneficed property of any kind is excluded from the accounts by the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory and can be inspected at any reasonable time. For inalienable property acquired prior to 1 January 2000, there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Other fixtures, fittings and office equipment

Items of equipment acquired since 1 January 2000, and within an overall project cost of more than £1,000, are capitalised and depreciated on a straight line basis over their anticipated economic life, usually 3 or 4 years. Items costing £1,000 or less are written off when acquired.

e) Net Current assets

Amounts owing at the year end in respect of income tax recoverable on gift aided income, fees or other income are shown as debtors.

Short term deposits represents cash held on deposit with the Winchester Diocese on one month's notice. Cash at bank and in hand represents funds held at National Westminster Bank.

Provisions for minor accruals and prepayments are only made for amounts in excess of £200 each.

	2021	2020
	£	£
2 Employee emoluments		
Gross salaries	66,907	65,074
Employer's national insurance	5,578	5,360
Pension and life insurance contributions	3,011	2,928
	75,496	73,362
 Average number of employees during the year	 3	 3
 3 Fees payable to the independent examiner		
Independent examination	600	600
Other services	0	0
	600	600

4 Transactions with members of the PCC

The aggregate amount of donations received by the Church from members of the PCC and/or their spouses was £60396 (2020: £54000), of which £1285 (2020: £2620) related to restricted projects.

During the year, the only payments to members of the PCC for services rendered other than for Verger attending and organ playing fees at weddings and funerals were for cleaning the church amounting to £1,110 (2020 : £1056)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Notes to the Annual Accounts

For the year ended 31 December 2021

5 Defined benefit pension scheme accounted for as a defined contribution scheme

The church 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 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 means 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 the contributions payable (2021: £3011, 2020: £2928).

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

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

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

The legal structure of the scheme is such that if another employer fails, the church could become responsible for paying a share of the failed employer's pension liabilities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Notes to the Annual Accounts

For the year ended 31 December 2021

	Unrestricted Funds	Restricted Funds	Total 2021	<i>Total 2020</i>
	£	£	£	£
6 Analysis of Income				
6.1 Donations and legacies				
Planned giving :				
Gift aid donations	144,112	4,329	148,441	<i>164,583</i>
Tax recoverable on gift aid	36,028	1,010	37,038	<i>41,146</i>
Other planned giving	39,977	1,360	41,337	<i>35,941</i>
Collections - all services	749	796	1,545	<i>3,395</i>
Legacies	0	0	0	<i>0</i>
	220,866	7,495	228,361	<i>245,065</i>
6.2 Charitable activities				
Grants received from Local Authority and others	0	3,750	3,750	<i>2,500</i>
Social events	0	0	0	<i>0</i>
Sundry income	368	0	368	<i>55</i>
Youth projects	0	0	0	<i>15</i>
PCC's share of wedding and funeral fees	636	0	636	<i>182</i>
	1,004	3,750	4,754	<i>2,752</i>
6.3 Investments				
Interest on bank and deposit accounts	314	0	314	<i>719</i>
	314	0	314	<i>719</i>
6.4 Other				
Employment allowance	4,000	0	4,000	<i>4,000</i>
Photocopying	0	0	0	<i>0</i>
	4,000	0	4,000	<i>4,000</i>
Total income	226,184	11,245	237,429	<i>252,536</i>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Notes to the Annual Accounts

For the year ended 31 December 2021

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
7 Analysis of Expenditure				
Charitable activities				
Missionary and charitable giving (see page 11):				
Missionary societies	4,800	2,897	7,697	8,898
Relief and development agencies	4,800	6,223	11,023	12,772
Home missions and other church societies	6,000	12	6,012	10,161
Secular charities	0	0	0	0
	15,600	9,132	24,732	31,831
Ministry:				
Common Mission Fund (Parish share)	115,268	0	115,268	127,783
Clergy expenses including curate	1,927	0	1,927	1,468
Education of church leaders	220	0	220	0
Costs of adult ministry	47	0	47	40
Young Church:				
Costs of employing youth worker	30,245	0	30,245	29,488
Other costs of children's and youth ministry	2,303	0	2,303	2,440
Costs of employing family worker	31,232	0	31,232	30,449
Messy Church costs	899	0	899	489
Upkeep of services	2,040	0	2,040	2,100
Electricity and water	2,799	0	2,799	2,477
Insurance	1,290	0	1,290	1,276
Cleaning	1,110	0	1,110	1,091
Repairs and maintenance	3,279	946	4,225	3,531
Depreciation	875	0	875	607
Vicar's discretionary payments	71	0	71	220
Cost of social events	119	1,217	1,336	981
Parish administrator's wages	14,017	0	14,017	13,426
Printing, stationery and photocopying	926	0	926	839
Sundry expenses	903	0	903	1,045
Professional fees	600	0	600	600
Total expenditure	225,770	11,295	237,065	252,181

8 Transfers between funds

The transfer of £336 this year (2020: £164) represents administrative costs towards Holiday @ Home events.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Notes to the Annual Accounts

For the year ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £	
9 Fixed assets					
Fixtures, fittings and equipment					
Cost brought forward	9,836	12,442	22,278	22,278	
Additions at cost	4,095	0	4,095	0	
Disposals at cost	0	0	0	0	
Cost carried forward	13,931	12,442	26,373	22,278	
Depreciation brought forward	9,431	12,442	21,873	21,266	
Depreciation on disposals	0	0	0	0	
Depreciation for year	875	0	875	607	
Depreciation carried forward	10,306	12,442	22,748	21,873	
Net book value at 31 December 2021	3,625	0	3,625	405	
Net book value at 31 December 2020	405	0	405	1,012	
10 Debtors					
Tax recoverable	2,766	0	2,766	4,178	
Prepayments and accrued income	98	0	98	389	
	2,864	0	2,864	4,567	
11 Liabilities falling due within one year					
Creditors - Outstanding accounts payable	644	0	644	7,585	
Accruals	1,973	0	1,973	1,082	
PAYE outstanding	2,688	0	2,688	2,546	
	5,305	0	5,305	11,213	
12 Analysis of Restricted funds - Current Year					
	Funds brought forward	Incoming resources	Outgoing resources/ transfers	Funds carried forward 2021	Funds carried forward 2020
Karamoja	1,625	1,272	2,897	0	1,625
TEAR Fund	0	3,175	3,175	0	0
Alton Foodbank	12	0	12	0	12
Ali Beckett	0	3,048	3,048	0	0
Constance Were Trust Legacy	946	0	946	0	946
EHDC for Holiday@Home	2,033	3,750	1,553	4,230	2,033
	4,616	11,245	11,631	4,230	4,616

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Notes to the Annual Accounts

For the year ended 31 December 2021

13 Analysis of Restricted funds - Previous Year

	Funds brought forward	Incoming resources	Outgoing resources/ transfers	Funds carried forward 2020	Funds carried forward 2019
	£	£	£	£	£
Karamoja	0	3,748	2,123	1,625	0
Youth Projects - MAF	43	15	58	0	43
Alton Foodbank	0	1,773	1,761	12	0
Ali Beckett	0	4,284	4,284	0	0
Starfish Malawi	0	0	0	0	0
Constance Were Trust Legacy	946	0	0	946	946
EHDC for Holiday@Home	678	2,500	1,145	2,033	678
	1,667	12,320	9,371	4,616	1,667

14 Statement of financial activities - Previous year (showing analysis by funds)

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Income and endowments from			
Donations and legacies	233,148	7,387	240,535
Charitable activities	4,247	1,293	5,540
Investments	937	0	937
Other	3,066	0	3,066
Total income and endowments	241,398	8,680	250,078
Expenditure on			
Charitable activities	252,333	13,422	265,755
Total expenditure	252,333	13,422	265,755
Net income/(expenditure)	(10,935)	(4,742)	(15,677)
Transfers in between funds	115	0	115
Transfers out between funds	0	(115)	(115)
Net movement in funds	(10,820)	(4,857)	(15,677)
Funds brought forward at 1 January 2020	89,713	6,524	96,237
Funds carried forward at 31 December 2020	78,893	1,667	80,560

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Independent examiners' report to the Parochial Church Council

For the year ended 31 December 2021

We report on the annual accounts of the PCC for the year ended 31 December 2021, which are set out on pages 1 to 9.

Respective responsibilities of the PCC and the examiner

The PCC is responsible for the preparation of the accounts. The PCC considers that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is our responsibility to:

- (1) Examine the accounts under section 145 of the Charities Act
- (2) To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act
- (3) To state whether particular matters have come to our attention.

Basis of this report

Our 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 PCC 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act,have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dawkins, Lewis & Soar
Unit 40, Basepoint Centre
1 Winnal Valley Road
Winchester
SO23 0LD

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FOUR MARKS

Analysis of Missionary and Charitable Giving

For the year ended 31 December 2021

	2021		2020	
	General fund £	Restricted funds £	General fund £	Restricted funds £
MISSIONARY AND CHARITABLE GIVING				
Missionary societies				
Action for Meeting Evangelical Needs			1,679	0
Karamoja Fund	2,400	2,897	3,359	2,123
Mission Aviation Fellowship	1,200	0	1,679	0
Youth Project - MAF	1,200	0	0	58
	4,800	2,897	6,717	2,181
Relief and development agencies				
Bethany Childrens Trust	1,200	0	1,680	0
In Ministry to Children (Links)	1,200	0	1,680	0
Tear Fund	1,200	3,175	1,680	0
Open Doors	1,200	0	1,680	0
Ali Beckett	0	3,048	1,680	4,284
Starfish Malawi	0	0	0	88
	4,800	6,223	8,400	4,372
Home missions and other Church Societies				
Daylight Christian Prison Trust	1,200	0	1,680	0
Beyond The Streets	1,200	0	1,680	0
The Besom, Basingstoke	1,200	0	1,680	0
Alton Foodbank	1,200	12	1,680	1,761
Christians Against Poverty	1,200	0	1,680	0
Alton Town Pastors (see note below)				0
	6,000	12	8,400	1,761
Secular charities				
Trinity (see note below)	0	0	0	0
	0	0	0	0
Totals	15,600	9,132	23,517	8,314

Note:

The donations to Alton Town Pastors and Trinity were over and above the usual tithed mission support.