

Registered Charity no. 1134502

**The Parochial Church Council  
of the Ecclesiastical Parish of Graffoe  
(Graffoe PCC)**

**Annual Report and Accounts**

**For the year ended 31 December 2021**

**St Andrew's, Boothby Graffoe**

**All Saints', Coleby**

**All Saints', Harmston**

**St Peter's, Navenby**

**St John the Baptist's, Temple Bruer**

**All Saints', Wellingore**

**Rector: The Revd Michelle Godbold B.Sc. B.A.**

**Curate: The Revd Sara Davies Bsc.( Hons)**

**M.Med. Sci**

## **Contents**

### **Page**

|         |   |
|---------|---|
| 1 – 6   | Annual Report   |
| 7       | Independent Examiner's Report   |
| 8       | Statement of financial activities for the year ended 31 December 2021 |
| 9       | Balance sheet at 31 December 2021                                     |
| 10 – 13 | Notes to the accounts   |
| 14      | Income and expenditure of the PCC general (unrestricted) fund         |
| 15      | Income and expenditure of the six VCC (restricted) funds              |

# Graffoe Parochial Church Council

## Annual Report for the year ended 31 December 2021

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### Aim and Purpose

Graffoe Parochial Church Council (PCC) has the overall responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church-pastoral, evangelistic, social and ecumenical.

During 2021 the Reverend Michelle Godbold was incumbent in the Parish of Graffoe, commencing a year's maternity leave at the end of April 2021. In her absence Revd. Sara Davies, NSM assistant curate, led the parish with Rural Dean Revd.

Lorna Brabin-Smith having overall accountability. Sara was supported by the Ministry Team of Revd. Susan Williams (co-opted member of the PCC) Michael Turner (Reader) and Glo Reed, Ann Avery, Hazel Curtis and Shella Gill (Authorised Lay Ministers). Revd Stuart Foster (PTO) moved into the parish at the end of 2020 and joined the Ministry Team in September 2021.

The PCC has final responsibility for the church hall at the Cat Walk, Navenby (care and oversight of this delegated to Navenby Village Church Committee (VCC) and the school room at Temple Bruer (care and oversight delegated to Temple Bruer VCC).

### Objectives and Activities

The Incumbent, Ministry Team and PCC are committed to sustaining the life and work of the parish as well as seeking to grow in spirituality, number and outreach. During 2021, the mission project 'All Together' launched in May 2019, continued on-line due to the on-going Corona Virus pandemic. This was recognized as not being an ideal situation and it returned to Navenby school for four weeks in November/December. Unfortunately a significant outbreak of the virus in school meant that it returned to being on-line with plans for a re-launch in 2022.

Services and worship put faith into practice through prayer and scripture, music and sacrament. We seek to maintain and advertise a pattern of services across the six churches, and to encourage people of all ages to develop their knowledge of and trust in God; to provide pastoral care where required, and to engage in mission and outreach work.

To facilitate this, it is important that the fabric of the six churches and the church halls is maintained, to improve access, and to encourage community involvement e.g. by making fundraising events open and enjoyable for those who are not regular members of the congregation.

The PCC aims to make the church a safe and welcoming place for members and visitors, and to ensure that those making contact with children and vulnerable adults on behalf of the church follow national and diocesan procedures for safeguarding and the importance of safeguarding is understood by all.

### Achievements and Performance

#### Parish Administration

During the 2021 administration duties were fulfilled by a self-employed Parish Administrator, Liz Myroshnychenko. This role is essential not only for the smooth running of the parish but also to release capacity for the Ministry team and to improve the parish's contact with those it meets through occasional offices and outreach.

#### Work with children

During 2021 it has not been possible to run the parent and preschool service, called 'Little Fishes', which had previously attracted a number of regular families. This was due initially to the pandemic but latterly due to reduced numbers within the Ministry Team. Links with the Church Schools remain strong although at times altered due to the pandemic and schools being closed. Revd. Sara resumed Collective Worship in July with the regular School Collective Worship volunteers leading worship from September onwards. Revd. Stuart has joined the Navenby team. Coleby School joined the Armistice Remembrance at Coleby War Memorial led by Revd. Sara. Schools held Harvest services in Coleby and Navenby Churches and planned for Christmas Services although Navenby's had to be cancelled due to Covid. Governor involvement and support continued and pastoral support maintained for both staff and families, with the church being the local contact for the foodbank and families in need. This was taken up in 2021.

# Graffoe Parochial Church Council

## Annual Report for the year ended 31 December 2021

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**The Graffoe Link** (parish magazine distributed to all households) provides a reminder of Christian presence and outreach, and a community resource (especially for newcomers). It continues to be overseen by a committee of volunteers, to which the parish is extremely grateful and remains useful and cost-effective. Andy Casswell, Advertising Editor, continues in the role at a distance and there have been no issues surrounding this arrangement. The magazine production and distribution continued throughout 2021 led by Mrs Beth Devonald and a team of volunteers.

**The Parish website** is updated weekly with sermons and the weekly lectionary. Governance documents can also be downloaded from it.

**Community outreach** has continued throughout 2021 although the Corona Virus Support Group has wound down as lockdowns have eased. Tea@3 remained suspended due to the pandemic in 2021, with plans for it to resume in 2022.

In person VCC meetings resumed in 2021, each VCC having an AGM which was reported to the PCC. In person PCC meetings also resumed with an in-person Graffoe APCM taking place at Navenby Church. VCCs continue to report to the PCC on activities, hopes, plans and achievements in each village. Wellingore Church had a 'Harvest Wreath' fundraiser in 2021, with all churches within the parish contributing a Harvest wreath. The online donation facility 'Golden Giving' continues through which single donations and regular donations can be made and gift aid reclaimed. Many of the regular supporters of the church continue to do so through standing order. Wellingore and Harmston Churches both have card readers now, with Wellingore Church making regular use of theirs during 2021. The parish signed up to the planned giving scheme offered by the diocese in early 2020 with a plan to run a stewardship campaign during the year - this was halted due to the pandemic. As part of the Diocesan Initiative 'Time To Change Together', a Covenant Pastor will be meeting with each Parish/Benefice to see if they can covenant the cost of a stipendiary member of clergy.

### **Worship and Prayer**

New ways of delivering worship set up in 2020 continued through the first part of 2021. There was online provision of services through Facebook, Youtube and the Parish website when it was not possible to worship in church due to national lockdown and also when it was. This finished in September. The Cafe Church was moved onto the social media platform, Zoom, which enabled those attending regularly to remain connected.

Easter, Harvest and Christmas services were able to resume in person during 2021, although it was only possible to have one Easter Day Service and one Midnight Mass and Christmas Day Service.

There were 202 members on the Parish electoral roll, the combined figures of the 6 churches.

### **Regular Worship Pattern**

The virtual cafe church on Zoom launched in May 2020 continued throughout 2021 with four services taking place in Navenby School during November/December. This service had to return to being on-line due to Covid. Spiritual Communion took place on line during the early part of 2021. 9am Parish Communion returned to church from March 2021 with seats being booked in advance and Covid observation in place. Mid-week Communion in Wellingore was suspended throughout 2021. BCP Morning Prayer returned to churches in November 2021. Numbers for in person attendance on Sundays have remained lower than prior to the pandemic. The number of households engaging with online worship decreased once people could return to church and hence these services eventually stopped (Apart from All Age Worship)

**Occasional Offices.** There were 5 baptisms; 7 weddings; 12 funerals (including those with church involvement held at the crematorium only) 6 burials in churchyards and 2 burials in council cemeteries; and 5 interments of cremated remains in churchyards and 1 interment of cremated remains in council cemeteries. There were also 2 Memorial Services for those whose funerals took place during the pandemic.

### **Bible Study**

The Bible Study Group continued on-line during 2021. A Lent Course from the Church of England called 'Reconciliation' was led on-line over a number of weeks. Rev. Susan led an in-person Advent Study afternoon.

# Graffoe Parochial Church Council

## Annual Report for the year ended 31 December 2021

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**Special Services** A number of special services were held in person and on-line throughout the year despite the pandemic, including special input from the wider church by means of pre-recorded videos. These Included: Plough Sunday, Maundy Thursday, Compline, Good Friday Last Hour on The Cross, Rogation Sunday, Harvest Festivals, Remembrance Sunday, Commemoration of the Faithful Departed, Young Farmers' Carols with dramatized Nativity, and Parish Carol services including an Outdoor Service at Wellingore. Coleby Carols was cancelled due to a further covid outbreak, as was the planned Christingle Service in Navenby. 'Christingle in a Bag' kits were handed out at Navenby Church instead with a good uptake.

**Organists** Simon Clarke, Stuart Collingham, Paul Hill and Les Townsend covered Sunday services and occasional offices; it was not always possible to provide full cover so on occasion CDs had to be utilised. Marie Cable is no longer able to play, and Les needed to reduce his commitment. The Parish is grateful for the voluntary work of the team of regular organists. Alwyn Kirk from Ruskington has also covered occasional special services. Voluntary organist cover and even paid organist cover is becoming increasingly difficult to secure and an advert was placed in the Graffoe Link with no response. Singing resumed in services during the year, initially whilst wearing masks before these became optional.

### Lay Ministry

The provision of prayer services and occasional home communions by the lay ministers of the parish resumed at the end of 2021. The Parish continues to be extremely grateful for their skill and generosity in delivering accomplished leadership in worship and pastoral care. Some phone calls have continued to be made to those they have been supporting on the Carelist.

### Deanery Synod

Deanery Synod meetings took place both on-line and in person during 2021 with representatives from the parish attending. Much work has been done around the Diocesan Initiative 'Resourcing Sustainable Church', later known as 'Time To Change Together'. Churches have each chosen to be identified into one of five categories and results were fed back to the Diocese. Wellingore - Local Mission church; Navenby, Harmston, Temple Bruer and Coleby - Community Churches; and Boothby Graffoe - Festival Church. The initiative hopes to improve collaborative working, reduce Diocesan expenditure and reduce the number of Stipendiary Ministers. Members of the Deanery, including a group from Graffoe Parish, met with Bishop Christopher on a farewell tour of the Diocese.

### Church Buildings

Churches reported regularly on work undertaken, needed and planned with reference to upkeep and maintenance, conformity with quinquennial reports, applications for faculties and aspirations for future plans to improve access and toilets.

Boothby Graffoe Church wall damaged by a tree has been repaired.

Coleby Starting to plan for church path to be replaced with Faculty application

Harmston continued focus upon the tower and clock repairs. Two Faculty applications made for reservation of burial plots. Church wall has not been repaired due to delay with the stone mason who will honour his original quote.

Navenby Further work was undertaken to secure the approval from the DAC, Historic England and Local Planning for the use of Sarnafil for the roof replacement. There appears to be stalemate with no progress to report. The temporary cover remains in situ but there have been leaks. The oil tank sprang a leak internally and has had to be replaced. Church hall repainted, with thanks to Malcolm Green.

Wellingore's Access for All appeal enabled work to start as Phase 1 on installing a disabled toilet within the church (amended Faculty). The church was closed at the end of October for a planned 3 months. Faculty granted for reservation of burial plot.

Temple Bruer Boarding on bell tower replaced. Owl Box erected in Churchyard(with appropriate permissions)

# **Graffoe Parochial Church Council**

## **Annual Report for the year ended 31 December 2021**

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### **Pastoral Care**

Due to the pandemic access to the Homeleigh Care Home has been variable throughout the year. It has been mostly shut and contact was continued as far as possible with newsletters. Monthly visits were able to recommence in September, with the Methodist minister taking a Christmas Eve service before Covid restrictions returned.

Many members of the congregation visit, telephone, send cards or offer practical help on a personal basis, as a means by which they live out their Christian faith. This has continued as far as the pandemic and personal health issues have permitted.

### **Mission and Evangelism**

The PCC and some individual members continue to support and receive reports from the Jigsaw project in the Philippines and the Church Mission Society.

**The parish prayer group** has not met during 2021 although a prayer list is issued weekly.

Coleby, Harmston and Wellingore provided opening times for private prayer, compliant with covid restrictions when possible during the year. The PCC are very grateful to all those who undertake the responsibility of unlocking, locking and cleaning the buildings to enable this.

It was decided not to run Posada this year, but to have a temporary break which proved pertinent as Navenby school was badly affected by Covid in December 2021. In line with the Church of England Campaign 'At the Heart of Christmas', peg/wooden dolls were issued to children in the Navenby/Coleby Schools, businesses and as requested. Individuals were invited to decorate these as the baby Jesus and make a crib of some description with extra Nativity characters where possible. These were then to be displayed in windows encouraging people to look for them when on walks. This appears to have been well received.

### **Ecumenical Relationships**

Due to the pandemic there continues to be little opportunity to interact with the Methodist Church, but it is hoped that as restrictions ease this relationship can be reignited. Members of the Church were formally invited to the Remembrance Day Service at Navenby Church but due to health limitations were unable to attend or offer refreshments afterwards at this time.

### **Safeguarding**

The PCC is compliant with their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to the House of Bishops guidance on safeguarding children and vulnerable adults). The Incumbent and Parish Safeguarding Coordinator, supported by the PCC, undertook to improve procedures and raise awareness of the nature and importance of the safeguarding of the vulnerable amongst the wider church community. All safeguarding training, DBS clearance and PTO was kept up to date. Safeguarding training was offered on-line.

# Graffoe Parochial Church Council

## Annual Report for the year ended 31 December 2021

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### Financial Review

Total receipts from collections, planned and other giving, donations and income tax recovered were £61,432 (2020: £67,243). Income from general fund raising, fees for weddings and funerals and sundry other activities was £31,745 (2020: £18,287), an increase of 73% but still well below the 2019 total of £51,766. Investment income was £484 (2020: £1,217). Overall, total incoming resources recovered to £93,177 (2020: £86,747)

Total resources expended increased to £151,657 (2020: £119,531), largely accounted for by the works carried out at All Saints', Wellingore, costing £62,221.

At 31 December 2021 the parish had total liquid funds of £291,813 (2020: £310,785), a decrease of 6%. Included in this total is £113,054 in restricted or designated funds for specific repairs (Harmston and Navenby) and improvements (Wellingore).

### Optional Information

The incumbent and PCC would like to thank everyone involved in the continuing life of the church, particularly with the recognition of the difficult year experienced due to the pandemic - those who lead and attend worship, the Bible Study group, those who visit and report on the need for visits, bellringers and organists, those who care for and adorn buildings and churchyards, those who serve on VCCs and act as sidespersons, those involved with children and young people, our churchwardens, treasurers and lay chairs. We exist because we are a team united by the love of God in the service of God and our community. This teamwork will continue to be essential if the church is to flourish and grow, enabling the worship of God and for his love to be shown to the world.

### Structure, Governance and Management

Graffoe Parish is a united benefice: one PCC serves six churches, each of which has its own VCC and churchwarden(s). VCCs and their officers are chosen at each VCCs Annual Meeting, subject to confirmation by the PCC at the Parish Annual Meeting.

The PCC consists of the incumbent, the reader(s), the churchwardens of the six churches (who elect two of their number to serve as churchwardens for the PCC), the Secretary, the Treasurer, the Electoral Roll Officer, Deanery Synod members and those co-opted by the PCC.

The PCC members are responsible for making decisions on matters of general concern and importance to the parish, including how the funds of the PCC are to be spent. General matters of finance and fundraising are delegated to the VCCs, and specific responsibilities (e.g. for the magazine and for administration) delegated to subcommittees. The full PCC met three times during the year, including special meetings.

# Graffoe Parochial Church Council

Annual Report for the year ended 31 December 2021

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## Administrative Information

The PCC serves:

- St Andrew's, Boothby Graffoe;
- All Saints', Coleby;
- All Saints', Harmston;
- St Peter's, Navenby;
- St John the Baptist's, Temple Bruer;
- All Saints', Wellingore.

The correspondence address is 20 Temple Goring, Navenby, Lincoln, LN5 0TX

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission.

## Membership

Members of the PCC who served from 1 January 2021 to the date of this report are:

### Ex-officio:

**Incumbent:** Rev'd Michelle Godbold

**Assistant Curate:** Rev'd Sara Davies  
Mike Turner (Reader)

**Deanery Synod (4):** Toni Butroid (Wellingore) and Lay Chair  
Glo Reed

**Church Wardens:** Kathy Blake (Temple Bruer, Deanery Synod representative)  
Malcolm Green (Navenby, Deanery Synod representative, Graffoe Parish Warden)  
Keith Oxborough (Temple Bruer, Graffoe Parish Warden)  
John Ridler (Wellingore)  
Rob Wheeler (Harmston)  
Liz Myroshnychenko (Harmston, and PCC Secretary)  
Boothby Graffoe - vacant  
Coleby - vacant

### Coopted Members: (Allowance:2)

Rev'd Susan Williams  
Ann Avery

### Elected Members: (Allowance:5)

Jenny Green (PCC treasurer)  
Kerry Lower (Electoral roll officer)  
Mark Sims (Parish Safeguarding Co-ordinator)  
Sue Makinson- Sanders  
Andrew Long

Approved by the PCC on the 28<sup>th</sup> day of April 2022 and signed on its behalf by

S.J. Davis Assistant Curate

Rev. Godbold on maternity leave:

Reverend Michelle Godbold (Rector)

# Graffoe Parochial Church Council

## Independent Examiner's Report to the PCC

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This report is on the accounts of the Parochial Church Council (the PCC) for the year ended 31 December 2021, which are set out on pages 8 to 15, refers to an examination carried out in accordance with the Church Accounting Regulations 2006 (the Regulations) and Section 145 of the Charities Act 2011 (the 2011 Act).

### Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011, and that an independent examination is needed.

It is my responsibility

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

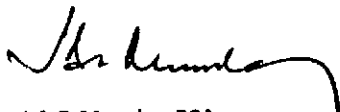
### Basis of this report

My examination was carried out in accordance with the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and to be found in the Church guidance, 2006 edition. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as 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 matter has come to my attention:

- i. which gives me reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with Section 130 of the 2011 Act, and
  - b) to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Act and the Regulationshave not been met; or
- ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



3 May 2022

J A D Mumby FCA  
Wellingore Hall  
Wellingore  
Lincoln LN5 0HX

# Graffoe Parochial Church Council

## Statement of Financial Activities for the year ended 31 December 2021

|   |          | Unrestricted<br>Fund | Restricted<br>Funds | Trust<br>Funds | TOTAL<br>2021   | TOTAL<br>2020   |
|---|----------|----------------------|---------------------|----------------|-----------------|-----------------|
|   | Notes:   | £                    | £                   | £              | £               | £               |
| <b>INCOMING RESOURCES</b>                   |          |                      |                     |                |                 |                 |
| <u>Voluntary Income</u>                     |          |                      |                     |                |                 |                 |
| Planned giving                              |          | 3,245                | 21,565              |                | 24,810          | 29,667          |
| Collections and other giving                |          | -                    | 10,600              |                | 10,600          | 3,784           |
| Donations and legacies                      |          | 2,976                | 11,678              |                | 14,654          | 21,979          |
| Gift-Aid tax recovered                      |          | 1,214                | 9,954               |                | 11,168          | 10,802          |
| Sundry income                               |          | -                    | 200                 |                | 200             | 1,011           |
|   |          | <u>7,435</u>         | <u>53,997</u>       | <u>-</u>       | <u>61,432</u>   | <u>67,243</u>   |
| Activities for generating funds             |          | -                    | 5,980               |                | 5,980           | 2,886           |
| Income from Church activities               |          | 16,554               | 8,727               |                | 25,281          | 15,401          |
| Income from investments                     |          | 7                    | 477                 |                | 484             | 1,217           |
| <b>TOTAL INCOMING RESOURCES</b>             | <b>2</b> | <u>23,996</u>        | <u>69,181</u>       | <u>-</u>       | <u>93,177</u>   | <u>86,747</u>   |
| <b>RESOURCES EXPENDED</b>                   |          |                      |                     |                |                 |                 |
| Parish share                                |          | 46,239               | -                   |                | 46,239          | 46,239          |
| Grants (Charitable Donations)               |          | 1,210                | 603                 |                | 1,813           | 6,188           |
| Church Activities                           |          | 12,725               | 89,792              |                | 102,517         | 66,888          |
| Fund Raising Costs                          |          | 245                  | 630                 |                | 875             | 74              |
| Management and administration               |          | -                    | 213                 |                | 213             | 142             |
| <b>TOTAL RESOURCES EXPENDED</b>             | <b>2</b> | <u>60,419</u>        | <u>91,238</u>       | <u>-</u>       | <u>151,657</u>  | <u>119,531</u>  |
| <b>NET INCOMING RESOURCES</b>               |          | (36,423)             | (22,057)            | -              | (58,480)        | (32,784)        |
| Contribution from the six VCCs              |          | 30,758               | (30,758)            | -              | -               | -               |
| (Decrease)/Increase in value of investments |          | -                    | -                   | 1,185          | 1,185           | (331)           |
| <b>NET MOVEMENT IN FUNDS</b>                |          | <u>(5,665)</u>       | <u>(52,815)</u>     | <u>1,185</u>   | <u>(57,295)</u> | <u>(33,115)</u> |
| Balances b/f at 1 January 2021              |          | 46,964               | 256,407             | 34,570         | 337,941         | 371,056         |
| Balances c/f at 31 December 2021            |          | 41,299               | 203,592             | 35,755         | 280,646         | 337,941         |

See page 14 for detailed breakdown of movements in the Unrestricted Fund

See page 15 for detailed breakdown of movements in Restricted Funds

## Balance Sheet at 31 December 2021

|   | Notes: | 2021<br>£                    | 2020<br>£                    |
|---|--------|------------------------------|------------------------------|
| <b>FIXED ASSETS</b>                                     |        |                              |                              |
| Tangible fixed assets                                   | 3      | -                            | -                            |
| Investment assets                                       | 4      | 35,755                       | 34,570                       |
| <b>CURRENT ASSETS</b>                                   |        |                              |                              |
| Debtors   | 5      | 9,515                        | 6,235                        |
| Short term deposits                                     | 6      | 219,812                      | 244,147                      |
| Cash at bank and in hand                                | 6      | 62,486                       | 60,403                       |
|   |        | <u>291,813</u>               | <u>310,785</u>               |
| <b>LIABILITIES: Amounts falling due within one year</b> | 7      | <b>(46,922)</b>              | <b>(7,414)</b>               |
| <b>NET CURRENT ASSETS</b>                               |        | <u><b>244,891</b></u>        | <u><b>303,371</b></u>        |
| <b>NET ASSETS</b>                                       |        | <u><u><b>280,646</b></u></u> | <u><u><b>337,941</b></u></u> |
| <b>FUNDS</b>  |        |                              |                              |
| PCC General Fund (unrestricted)                         |        | 41,299                       | 46,964                       |
| VCC Funds (restricted)                                  |        | 203,592                      | 256,407                      |
| VCC Trust Funds (restricted)                            |        | 35,755                       | 34,570                       |
|   |        | <u><u><b>280,646</b></u></u> | <u><u><b>337,941</b></u></u> |

Approved by the Parochial Church Council on 28<sup>th</sup> April 2022

and signed on its behalf by:

Rev. SJ Daniels Assistant Curate

Rev. Godbold on maternity leave.

The notes and schedules on pages 10 to 15 form part of these accounts.

# Graffoe Parochial Church Council

## Notes to the accounts for the year ended 31 December 2021

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### 1 ACCOUNTING POLICIES

#### a) Basis of Financial Statements

The financial statements of the PCC have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014 (the Charities SORP 2015 (FRSSE)).

The financial statements have been prepared under the historical cost convention using the accruals basis. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of other Church groups that owe affiliation to another body, nor those that are informal gatherings of Church members.

#### b) Funds

*Unrestricted funds* represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC. These include funds which may have been designated for a particular purpose by the PCC itself out of general funds.

*Restricted funds* comprise the funds of each of the six village churches which are restricted to the purposes of that church.

*Endowment funds* are funds, the capital of which must be retained whether permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place. Trust investments from which the PCC receives income are shown at market value. In general, trust capital is not available for use by the PCC. However, the Education Fund capital is available for use.

#### c) Fixed Assets

Consecrated and beneficed property of any kind is excluded from the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

The following assets are not recognised or valued in the accounts:

- Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.
- Land and buildings held on behalf of the PCC.

In earlier years other fixtures, fittings and equipment, where the PCC was free to dispose of such assets without faculty, were written off in full in the year of acquisition. In consequence these accounts do not include any fixed assets. In future years the PCC may decide to amend this policy and capitalise capital expenditure over a particular monetary value and depreciate it over the useful life of the asset.

#### d) Incoming resources

Planned giving, collections and similar donations are recognised when received and any tax recoverable on Gift Aid donations is also recognised when the income is received. All other income is recognised when the PCC is notified of its legal entitlement, the amount due is quantifiable and its receipt is reasonably certain. All incoming resources are accounted for gross.

#### e) Resources expended

Grants and donations are accounted for when awarded. The diocesan parish share is accounted for when paid over. All other expenditure is generally recognised when it is incurred and is accounted for gross.

# Graffoe Parochial Church Council

## Notes to the accounts for the year ended 31 December 2021 (Continued)

### 2. INCOMING RESOURCES AND RESOURCES EXPENDED

For a detailed breakdown of the incoming resources and resources expended for both the PCC and the six Village Church Councils, see pages 14 and 15 of these accounts.

### 3. TANGIBLE FIXED ASSETS

The PCC has no recognised fixed assets brought forward and no expenditure was capitalised during the year (see note 1 c above)

### 4. INVESTMENT ASSETS

|   | 2021          | 2020          |
|---|---------------|---------------|
|   | £             | £             |
| Boothby Graffoe Churchyard (Overton) Trust  | 5,145         | 4,507         |
| Navenby Church and Churchyard (Hales) Trust | 4,829         | 4,347         |
| Wellingore – Edmund Ellis Charity           | 426           | 374           |
| Graffoe Parish - Education Fund             | 25,355        | 25,342        |
|   | <b>35,755</b> | <b>34,570</b> |

### 5. DEBTORS

| Due within one year:              | 2021         | 2020         |
|-----------------------------------|--------------|--------------|
|                                   | £            | £            |
| Prepaid event fee - PCC           | 100          | 100          |
| Income Tax recoverable:           |              |              |
| - PCC                             | 1,306        | 1,458        |
| - Boothby Graffoe                 | 560          | -            |
| - Coleby                          | 1,175        | 960          |
| - Harmston                        | 1,764        | 1,978        |
| - Navenby                         | 260          | 420          |
| - Temple Bruer                    | 500          | 200          |
| - Wellingore                      | 2,868        | 475          |
| Oil prepaid - Wellingore          | 921          | 321          |
| Wedding fee - Harmston            | -            | 323          |
| Cost of services - Zoom prepaid   | 14           | -            |
| Church Running Expenses - Navenby | 47           | -            |
|                                   | <b>9,515</b> | <b>6,235</b> |

# Graffoe Parochial Church Council

## Notes to the accounts for the year ended 31 December 2021 (Continued)

### 6. MONETARY ASSETS

|                 | Cash &<br>Bank | Term<br>Deposits | CBF            | 2021           | 2020           |
|-----------------|----------------|------------------|----------------|----------------|----------------|
|                 | £              | £                | £              | £              | £              |
| Graffoe PCC     | 32,073         | -                | 12,894         | <b>44,967</b>  | 51,943         |
| Penny Link      | -              | 877              |                | <b>877</b>     | 877            |
| Boothby Graffoe | 2,802          | -                | 11,045         | <b>13,847</b>  | 13,766         |
| Coleby          | 5,192          | 21,422           | -              | <b>26,614</b>  | 26,815         |
| Harmston        | 4,619          | 77,577           | -              | <b>82,196</b>  | 75,674         |
| Navenby         | 7,149          | -                | 32,197         | <b>39,346</b>  | 41,393         |
| Temple Bruer    | 2,255          | -                | 27,941         | <b>30,196</b>  | 32,539         |
| Wellingore      | 8,396          | -                | 35,859         | <b>44,255</b>  | 61,543         |
|                 | <b>62,486</b>  | <b>99,876</b>    | <b>119,936</b> | <b>282,298</b> | <b>304,550</b> |

### 7. CREDITORS

| Amounts falling due within one year:            | 2021          | 2020         |
|---|---------------|--------------|
|   | £             | £            |
| Parish magazine - advertising income in advance | <b>5,065</b>  | 4,951        |
| PCC - fees paid in advance                      | <b>900</b>    | 2,358        |
| - clergy expenses                               | -             | 105          |
| Wellingore - re order for lavatory and vestry   | <b>40,957</b> | -            |
|   | <b>46,922</b> | <b>7,414</b> |

# Graffoe Parochial Church Council

## Notes to the accounts for the year ended 31 December 2021 (Continued)

### 8 FUTURE LIABILITIES

|                         |   |                |
|-------------------------|---|----------------|
| <b>Boothby Graffoe:</b> | Quinquennial works  | £19,150        |
| <b>Coleby:</b>          | Kitchen project   | deferred       |
|                         | Organ refurbishment   | £11,500        |
|                         | Minor quinquennial works  | not quantified |
| <b>Harmston:</b>        | Tower repairs   | still on hold  |
|                         | Estimated at £135,000 some years ago and £58,000 paid to date with grants received of £44,850.      |                |
|                         | Funds raised to date: £29,748 (restricted)  |                |
|                         | Minor quinquennial works  | not quantified |
| <b>Navenby:</b>         | North and South aisle roof replacement after theft of lead in March 2019.                           | £70,000        |
|                         | Funds raised to date, including insurance claim, £29,144 (restricted)                               |                |
|                         | Quinquennial works  | £4,500         |
| <b>Temple Bruer:</b>    | Upgrade to footpath   | £15,000        |
| <b>Wellingore:</b>      | Minor quinquennial works  | £1,500         |
|                         | Disabled access, kitchen and toilet facilities - 'Access for All' estimated total cost of £120,000. |                |
|                         | First phase completed in March 2022 - cost £62,221 (net of VAT)                                     |                |
|                         | Paid in 2021 £21,264 - Creditor at 31.12.21 (net of VAT)  | £40,957        |
|                         | Disabled access and kitchen deferred  |                |
|                         | Development funds balance at 31.12.21 - £35,009 (designated)  |                |

# Graffoe Parochial Church Council

## PCC General Fund (unrestricted)

### Statement of financial activities for year ended 31 December 2021

|   | 2021          | 2020          |
|---|---------------|---------------|
|   | £             | £             |
| <b><u>INCOMING RESOURCES</u></b>        |               |               |
| <u>Voluntary Income</u>                 |               |               |
| Planned giving                          | 3,245         | 5,325         |
| Income tax recovered                    | 857           | 1,483         |
| Donations to Graffoe Link               | 2,064         | 30            |
| Income tax recovered                    | 357           | -             |
| Other donations and collections         | 912           | 1,127         |
| "Penny Link"                            | -             | 86            |
|   | <u>7,435</u>  | <u>8,051</u>  |
| <u>Income from Church Activities</u>    |               |               |
| Fees (weddings, funerals)               | 128           | 289           |
| Magazine advertisements: Graffoe Link   | 16,416        | 9,720         |
| Sundries                                | 10            | 45            |
|   | <u>16,554</u> | <u>10,054</u> |
| Investment Income: Interest on deposits | 7             | 55            |
| Sub-total                               | <u>23,996</u> | <u>18,160</u> |
| <u>Contribution from the Six VCCs</u>   | 30,758        | 40,366        |
| <u>Transfer from Education Fund</u>     | -             | 206           |
| <b>TOTAL INCOMING RESOURCES</b>         | <u>54,754</u> | <u>58,732</u> |
| <b><u>RESOURCES EXPENDED</u></b>        |               |               |
| <u>Parish share</u>                     | 46,239        | 46,239        |
| <u>Grants (Charitable Donations)</u>    | 1,210         | 3,490         |
| <u>Donation to St Peter's, Navenby</u>  | -             | -             |
| <u>Church Activities</u>                |               |               |
| Clergy and Parish Office expenses       | 1,740         | 1,361         |
| Organists' fees                         | 100           | -             |
| Parish magazine and other printing      | 9,799         | 6,902         |
| Music etc                               | -             | -             |
| Youth work/Family activities            | -             | 63            |
| Cost of services and other expenses     | <u>1,086</u>  | <u>12,725</u> |
| <u>Fund raising costs</u>               | 245           | 20            |
| <b>TOTAL RESOURCES EXPENDED</b>         | <u>60,419</u> | <u>60,082</u> |
| <b>NET MOVEMENT IN FUNDS</b>            | (5,665)       | (1,350)       |
| Balances at 1 January 2021              | 46,964        | 48,314        |
| Balances at 31 December 2021            | 41,299        | 46,964        |

# Graffoe Parochial Church Council

## Restricted Funds - Village Church Council Funds

### Statement of financial activities for year ended 31 December 2021

|  | Boothby<br>Graffoe | Coleby        | Harmston      | Navenby        | Temple<br>Bruer | Wellington      | 2021<br>Total   | 2020<br>Total   |
|--|--------------------|---------------|---------------|----------------|-----------------|-----------------|-----------------|-----------------|
|  | £                  | £             | £             | £              | £               | £               | £               | £               |
| <b>INCOMING RESOURCES</b>                  |                    |               |               |                |                 |                 |                 |                 |
| <u>Voluntary Income</u>                    |                    |               |               |                |                 |                 |                 |                 |
| Planned giving                             | 1,350              | 5,601         | 2,719         | 5,030          | 595             | 6,270           | 21,565          | 24,342          |
| Collections and other giving               | 891                | 483           | 1,216         | 6,144          | 433             | 1,433           | 10,600          | 3,275           |
| Donations and legacies                     | 570                | 570           | 5,544         | 535            | 520             | 3,939           | 11,678          | 21,245          |
| Tax recovered                              | 560                | 1,397         | 1,737         | 2,361          | 300             | 3,599           | 9,954           | 9,319           |
| Sundry income (grants etc)                 | 200                | -             | -             | -              | -               | -               | 200             | 1,011           |
|  | 3,571              | 8,051         | 11,216        | 14,070         | 1,848           | 15,241          | 53,997          | 59,192          |
| Insurance claim                            |                    |               |               |                |                 |                 | -               | -               |
| <u>Income from Activities</u>              |                    |               |               |                |                 |                 |                 |                 |
| Fund raising                               | 190                | 1,444         | 1,493         | 1,145          | -               | 1,708           | 5,980           | 2,886           |
| Fees (weddings, funerals)                  | 1,504              | 474           | 2,438         | 281            | 263             | 1,490           | 6,450           | 3,516           |
| Other income                               | -                  | 1,200         | 480           | 392            | 205             | -               | 2,277           | 1,831           |
|  | 1,694              | 3,118         | 4,411         | 1,818          | 468             | 3,198           | 14,707          | 8,233           |
| Investment Income (Interest and dividends) | 137                | 2             | 69            | 214            | 16              | 39              | 477             | 1,162           |
| <b>TOTAL INCOMING RESOURCES</b>            | <b>5,402</b>       | <b>11,171</b> | <b>15,696</b> | <b>16,102</b>  | <b>2,332</b>    | <b>18,478</b>   | <b>69,181</b>   | <b>68,587</b>   |
| <b>RESOURCES EXPENDED</b>                  |                    |               |               |                |                 |                 |                 |                 |
| <u>Grants (Charitable Donations)</u>       | 200                | 150           | -             | 203            | -               | 50              | 603             | 2,698           |
| <u>Church Activities</u>                   |                    |               |               |                |                 |                 |                 |                 |
| Church running expenses                    | 1,659              | 5,553         | 2,501         | 2,771          | 1,867           | 2,646           | 16,997          | 16,915          |
| Maintenance, repairs and improvements      | 764                | 1,076         | 2,389         | 3,247          | 888             | 63,832          | 72,196          | 38,885          |
| Cost of services and other expenses        | -                  | 186           | -             | 301            | -               | 112             | 599             | 755             |
|  | 2,423              | 6,815         | 4,890         | 6,319          | 2,755           | 66,590          | 89,792          | 56,555          |
| Fund Raising Costs                         | -                  | 420           | -             | 172            | -               | 38              | 630             | 54              |
| Management & Administration                | -                  | -             | 7             | 26             | -               | 180             | 213             | 142             |
| Contributions paid to Graffoe PCC          | 2,138              | 3,772         | 4,814         | 11,542         | 1,620           | 6,872           | 30,758          | 40,366          |
| Contributions rec'd from Graffoe PCC       | -                  | -             | -             | -              | -               | -               | -               | -               |
| <b>TOTAL RESOURCES EXPENDED</b>            | <b>4,761</b>       | <b>11,157</b> | <b>9,711</b>  | <b>18,262</b>  | <b>4,375</b>    | <b>73,730</b>   | <b>121,996</b>  | <b>99,815</b>   |
| <b>NET MOVEMENT IN FUNDS</b>               | <b>641</b>         | <b>14</b>     | <b>5,985</b>  | <b>(2,160)</b> | <b>(2,043)</b>  | <b>(55,252)</b> | <b>(52,815)</b> | <b>(31,228)</b> |
| Balances at 1 January 2021                 | 13,766             | 27,775        | 77,975        | 41,813         | 32,739          | 62,339          | 256,407         | 287,635         |
| Balances at 31 December 2021               | 14,407             | 27,789        | 83,960        | 39,653         | 30,696          | 7,087           | 203,592         | 256,407         |