



St John the Evangelist Church, Hook

Annual Report

and

Financial Statements

For the year ended 31st December 2022

[Registered Charity number: 1183688]

**St John the Evangelist Church
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What is our purpose? To love God and love our neighbours, near and far

Jesus said: "Love the Lord your God with all your heart and with all your soul and with all your mind." This is the first and greatest commandment. And the second is like it: "Love your neighbour as yourself."

Our objective as a church family is to be faithful to God in our calling to be Jesus' disciples. As a small local church we can listen to His direction and be obedient, even though we cannot do and be everything. In 2022 we have grown as a church family in number and depth of love for God. Some growth guided by planned change, other growth in response to situations that have arisen. We have sought to love God first, and our neighbour as ourselves as we develop our church family vision.

What successes stand out in 2022? We responded to our PCC worship survey of 2021 by offering a full range of opportunities to come close to God and to sing his praise. There is something for everyone. We celebrate our large number of gifted and servant-hearted individuals that lead musical worship. We give thanks for a renewed desire to listen carefully to what God says in the written word by study and preaching. Our study of Old Testament temple rebuilding stories inspired us to consider the importance of vision and relationships. We are listening to how God is speaking to us through one another as we share in prayer and home groups, and take note of our villages. Our children and families team serves all ages, on Sundays and midweek, in church and in our three primary schools, for church families and for the community. We find trusted friendship and a listening ear within craft, fabric and flower teams, at fundraisers and during weekly coffee mornings. When the war began in Ukraine, we saw echoes of refugee crises described in the Bible, in the life of Jesus' family, and we heard local Hook stories and sought to respond as best we can. We celebrated with the Queen at her Jubilee and in the village and mourned her loss.

We stepped out in faith this year expecting a large financial challenge. At the end we are so grateful to God, for our prayers answered, for generous givers and hard-working fundraisers, for the team who managed carefully and for books more than balanced. I wonder what we learn from this, and what the Lord is asking us to do next?

Communication is key to invitation and inclusion. Thanks to our dedicated team we have worked through multiple media to care for one another more effectively and offer to a wider audience, by learning to use iKnow, make the most of our website, the Church of England website "A Church Near You", while continuing with notices sheets, Facebook, WhatsApp and word of mouth. Our church is beautiful. Come to see on a Sunday early morning, or in the afternoon setting sun. We are warm and welcoming. The Chapel is open during the day for prayer. Our building is well cared for. Flower arrangements and candles, provided by our talented and dedicated flower arranging team inspire us all year round and we now have a gardening team.

My special thanks go to Richard Morley who has led the fabric team and enabled the care of our buildings and community activities; to Eliza Burridge who has supported us all from the Benefice Office; to our finance team with Caroline Bushman as Treasurer; to our musicians with Stephen Davies as choir leader and Nikki Wild leading the music group; Jonathan Bushman for leading our young people ministry, our Ministry team who adapt to serve continually, and the prayer groups that underpin our spiritual life. Thank you so much. Also to so many who bring laughter and knitting, practical help and encouragement alongside throughout the year. You are wonderful.

We all thank Shona and Martin Hoad, who brought joy and love to our Hook and village churches for four years. We are really sad to see them leave, but rejoice in their new calling and wish them every blessing in Cornwall.

I am looking forward to the year 2023 as we continue to implement the culture changes we have agreed, and enjoying fellowship with one another and our village.

Canon Marion de Quidt, Rector of the Whitewater Benefice

Church Warden's Annual Report

Statement of Aims

The Parochial Church Council [PCC] is to co-operate with the Incumbent and Ministry Team in promoting within Hook parish the whole mission of the Church – pastoral, evangelical, social and ecumenical.

The PCC met seven times in 2022, with additional Standing and Finance Committees.

Membership

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

During 2022 the membership comprised:

Incumbent (Rector from Feb 2019)	Revd Canon Dr Marion de Quidt [Chair]
Assistant Priest (to Dec 2022)	Revd Shona Hoad
Church Wardens	Richard Morley [Vice Chair] [from April 2022] Richard Paganuzzi [Vice Chair to April 2022]
Secretary	Charlotte Margetson, <i>non elected</i> [resigned December 2022]
Deanery Synod Representatives	Caroline Bushman [Treasurer] [from April 2022] Kim Foster Martin Rudd
Elected Members	Caroline Bushman [Treasurer] [to April 2022] Nicola Clague Stephen Davies Caroline Frolander Sophie Fulpesi Tom Maynes [from April 2022] Richard Paganuzzi [from April 2022] Susan Purchase Susan Steele [to April 2022] Liz Wilson [from April 2022]

Committees and Teams

The PCC operates through committees which meet between full meetings of the PCC, their deliberations are received by the full PCC and discussed accordingly.

Standing Committee

This is the only committee required by law. It has the power to transact business of the PCC between meetings, subject to any directions given by the PCC.

Finance Committee

This oversees the general financial work of St John's by monitoring income and expenditure, budgeting, maintaining appropriate financial controls and co-ordinating a review of Christian stewardship of money, including planned giving.

Whitewater Benefice Ministry Team

Our team includes ordained and Lay members who are listed in Ministry Team Report on page 8.

Our Review of the Year

As we continue to restart after the pandemic, we have been a very busy church.

Our main Sunday service at 10:00 am continues to offer a variety of styles, with an All Age service, Holy Communion with Hymns, a contemporary style Morning Worship and a Sung Eucharist with our choir all on offer monthly. An evening service, which started during the Covid-19 pandemic to provide an opportunity for a smaller congregation to meet together for communion, has proved popular and continues to be offered. A traditional BCP Holy Communion service takes place once a month at 8:30 a.m. in the cycle of one service per week which moves around and takes place in each of the four churches.

In May we opened our church for an information evening for the Ukrainian refugees. In collaboration with HVA and a generous donation from Odiham Consolidated Charities, we have hosted English lessons to help them gain confidence in speaking English within the community and to assist them in finding some employment. Every Friday we held a café for the refugees, so they could meet others, share information and enjoy being part of the community. The 24th August saw the Church centre decorated in blue and yellow as we joined our Ukrainian friends to share their Independence Day celebrations. We enjoyed a wide variety of their traditional dishes and listened to them sing traditional Ukrainian Folk songs.

We had a busy year out in the village. Marion and the choir led the singing at the Jubilee beacon event in the new country park, and we had a Platinum Jubilee morning service. The celebrations continued at the Elizabeth Hall and ended with a party in the Narthex. We set up a stand at both the Village Fete and the School Fair. In November we hosted the Hart Civic Service for Dr Jane Worlock, the Chair of the District Council, and open-air Carols around the Tree for Christmas.

In August we hosted a deanery supper for Bishop James Min Dean with Bishop Mark Saw Maung Doe and Joanna from Myanmar and heard about their difficulties in a war-torn country.

Lunch club has been a continued success with over forty diners most months. Many are from Geoffrey's House which will eventually close, and the residents will move to Basingstoke. Hopefully some of the regulars will make the trip back for good food and good company. A big thank you to Hook and Odiham Lions who paid for their Christmas Lunch.

The Thursday morning Friendship Café has flourished and provided a valuable social interaction to over a dozen regulars. As a result of the Friendship Café volunteers we opened a weekly warm space in December.

Children's activities have continued to be busy with Junior Church, Messy Church and a Holiday Club. Younger ones have been attending either Bumps and Babes or Fingerprints.

Our Choir and Music Group continue to grow in both numbers and abilities. The Music Group support the All Age and contemporary Morning Worship services, whilst the Choir lead the singing at the Holy Communion with Hymns and the Sung Eucharist services.

Many of our varied activities are funded by the talents of our volunteers. The monthly cake sale has continued to grow, not only as fundraiser and but also as a social event on the first Saturday morning each month. Flower arrangements at Christmas, along with seasonal crafts filled the gap from the Hook Cracker ending along with our outdoor carols. This Carols around the tree event gave the village an opportunity to come together to sing their carols whilst sipping mulled wine on a very cold evening. Other fundraising events included wine tasting, a concert and a desserts evening, all providing funds as well as enjoyable evenings.

Administrative Information

St John the Evangelist Church is situated on London Road, Hook and is part of the Whitewater Benefice of Hook and HMR (Heckfield and Mattingley with Rotherwick). It is in the Deanery of Odiham under the Diocese of Winchester within the Church of England. The correspondence address is:

The Church Office
St John the Evangelist Church
London Road
Hook
RG27 9EG.

The PCC is a charity registered with the Charity Commission in the legal name which is "THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HOOK" with the registration number 1183688. The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

Electoral Roll report

The Electoral Roll records the names and addresses of all those who consider their spiritual home to be St John the Evangelist, Hook. It is used for a variety of purposes including parish and diocesan communications, and it also determines the number of representatives the church has on the Deanery Synod. Having your name on the Electoral Roll allows you to vote at the Annual Parochial Church meeting.

As of 31st December 2022, the number of people enrolled for St John's was 122. This represents a net increase of four since 31st December 2021. The composition of St John's Electoral Roll is 66% women and 34% men. The PCC appreciates the help and support that roll members give to St John's through their prayers, offerings, and participation in church life.

Richard Paganuzzi, Electoral Roll Officer

PCC Meetings

PCC met 7 times in 2022 and Standing Committee met 4 times.

As in previous years, meetings continued to focus on nominated subjects: budget setting; selecting charities; pMAP/our vision.

The APCM was held on 3 April 2022. Full copies of PCC documents are available on request from the Church Office.

The churchwarden would like to thank the sub-committees and individuals for their support in the administration of the Church.

Richard Morley, Church Warden

Building and Fabric Report

Building & Fabric Report

This report was made to the Parochial Church Council [PCC] under section 5 of the Care of Churches and Ecclesiastical Jurisdiction Measure 1991 by Richard Morley as churchwarden in March 2023; and is also made by him to the Annual Parochial Church Meeting on behalf of the PCC.

Work on the buildings has been on electrical works, with the 5 yearly lighting check being completed. The old strip lights in the church hall have been replaced with LED strips. After averting a disaster on the first floor of the church centre, all the old sodium and halogen lights have been replaced by modern LEDs. This project will continue into 2023 with the replacement of old lights in the centre with new LEDs.

Water continues to be a concern and a blocked gutter caused problems in the church hall but assistance from an expert volunteer rectified this quickly. It continues to be a problem obtaining the services of a building maintenance company, post pandemic work has kept them very busy. Investigation work is ongoing as to the cause of the sporadic leaks from the narthex glass roof.

The gardening team worked on the area between the church and the garage to clear brambles and dead branches. A couple of small conifers that were overcrowding and dying back were removed. The edging on the driveways has been cut back after many years which has made the entrance more inviting. A new team has started to regenerate the outside spaces.

The old hot water boiler in the kitchen failed its PAT (portable appliance test) and has been replaced. This will make it easier for dispensing tea and coffee at Lunch Club and other big social functions.

The balcony on the first floor has been cleaned of many years of pigeon goanna and special spikes have been placed on the beams to deter the pigeons from roosting on them.

The Fabric Team is working towards a permanent screen and projector for the church. It is also investigating a long term solution to replacing the gas boiler in the church centre. It did explore the offer of housing a peel of bells in the tower. The cost of seeking an expert and the obstacles to include getting a peel up to the chamber was daunting and PCC declined the kind offer.

Richard Morley, Church Warden

MINISTRY REPORTS

Benefice Safeguarding Report

Both Hook & HMR PCC's have complied with their duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

In practice this means that the two PCCs have discussed and approved both (Hook & HMR) Parish Safeguarding Policies each year and received a report on current safeguarding concerns from the Benefice Safeguarding Officer or Incumbent at each PCC meeting.

PCC members have had DBS checks and regular training. The Incumbent and Safeguarding officer are confident that any safeguarding concerns raised have been dealt with in an appropriate way and PCCs have been informed and updated appropriately.

Martin Rudd, Benefice Safeguarding Officer

Benefice Ministry Team

Our team of licensed ministers has continued to meet monthly through the year, to listen to God together, to grasp the vision for Whitewater, share out roles and responsibilities, and to care for parishioners across the four churches: Hook, Heckfield, Mattingley and Rotherwick, and ministry in schools, nursing homes and in the community.

Our clergy team has been myself as Incumbent, the Rev'd Shona Hoad, as Assistant Priest based in Mattingley, and the Rev'd Peter Hewlett-Smith Retired Priest with Permission to Officiate (PTO). Our licenced ministry team (previously called 'Readers' now Licenced Lay Ministers (LLM)) has included Jonathan Bushman, Martin Hoad, Jennifer Martin and Tim Maynes. Alan Mabey has continued within our Hook worshipping community as a retired LLM with 'Emeritus' status. In our wider authorised ministry team we have those with Bishops' Commission for Mission (BCM), Shirley Clancy (pastoral), Stephen Davies (worship), Kim Foster (Creation Care), Rosie Mandry (worship), Brigitte Maynes (pastoral), Carol-Anne Morris (pastoral), and Nikki Wild (worship).

This team has been wonderfully stable for seven years, but sadly as we ended 2022 we said goodbye to Shona and Martin to Cornwall, and we reduced the commitments for Peter Hewlett-Smith and Rosie Mandry. In 2023 we shall include our Bishops Commission for Mission authorised ministers in termly meetings.

Canon Marion de Quidt, Rector

Youth and Childrens' Ministry

The Youth and Families team have been active in 2022 it was the first full year of activities since the Covid pandemic. The Open the Book team was back in Hook Infants school and Junior Church was running each Sunday during morning worship. A second group for babies and toddlers and parents/carers began. Messy Church is growing again following the lockdown with numbers steadily increasing through 2022. On top of the regular activities we had a small but enjoyable pancake Party in February. At the end of the summer holidays we held a 2 day Holiday Club for primary school children with 26 young people where we learnt the story of Jesus. The team have run stalls at school and village fetes and a well supported children's Christmas craft at the church outdoor Carol event. In addition to ministry in the church, we have served in Whitewater School in Rotherwick, plus Hook Infants and Hook Junior Schools leading Collective Worship. Many thanks to all those involved in running youth and family activities in 2022.

Jonathan Bushman (LLM)

Pastoral Ministry

Many people within our church family continue to support people in the parish who need home visiting, phone calls, shopping and lifts. Each month Jennifer Martin LLM takes Holy Communion into Old Raven care home, and Tim Maynes LLM shares in Holy Communion at Berry Court Anchor home. The Hook Church Lunch Club, Friendship café, Monday walkers, Craft and Flower teams, and support for Bluebell Café at Holdshott Farm are regular faithful occasions for fun and friendship, and are only possible because of the sensitivity and hard work of the teams who serve.

Canon Marion de Quidt, Area Dean of Odiham Deanery

Musical Worship

During this year we have seen a significant growth in the number of individuals who offer to serve St John's with singing, playing different instruments and writing songs. I would like to pay tribute to Stephen Davies who has led us over the last five years and grown our choir, to Caroline Bushman who will lead choir in 2023, and to Nikki Wild leading the music group. Our steady progress in appreciating and welcoming different styles was helped by

the PCC survey of 2021, the input of Russ Parker, and the support of Rev'd Stephen Ball during 2022. I believe that we are incredibly privileged as a local church to have such an astonishing quality of music and commitment.

Canon Marion de Quidt

Worship Style

Across the Benefice we continue to offer the Book of Common Prayer Communion weekly at 8.30am and Evensong at Rotherwick once per month. In St John's we have added to our monthly first Sunday All-Age morning service a new third Sunday non-eucharistic opportunity for longer sermon, reflection and music group-led worship, plus a now established fourth Sunday Sung Eucharist with the choir. In St John's the evening service with communion and gentle music is also now an established weekly pattern.

Canon Marion de Quidt

Fellowship Groups

The number of groups and members partaking in those groups has expanded this year. We have studied Nehemiah in the Old Testament and his rebuilding of the Temple, alongside a preaching series. We have also responded to different needs and choices of the groups. Our groups are inspirational for spiritual learning and practical support, and are great fun too.

St John's Ecumenical Bible Study Group – led by Jennifer Martin (LLM)

Living Flame, Wednesday evening group – led by Nikki Wild, Bishop's Commission for Mission – Worship

Thursday Fellowship Group – led by Jonathan Bushman (LLM)

Monday Bible Study – led by Simon de Quidt

Wednesday Coffee and Study – led by Denise White

Sunday evening – led by Caroline Bushman

Ecumenical Ministry

We serve together in Hook with our brothers and sisters in Life Church and Sacred Heart Roman Catholic Church, with Bible studies, litter picking, 'Open the Book', leaflet to advertise services, an Annual Unity service in the Elizabeth Hall, and prayers. The Annual World Day of Prayer service is prepared by women from one country each year and is attended by all our churches.

Canon Marion de Quidt

Deanery Synod

We met 3 times in 2022. We supported our Diocesan Companion link with Myanmar with a monthly prayer group, supper with Myanmar guests post Lambeth Conference, and support the local churches and Holy Cross Theological College with prayer and funds. We support Ukrainian Refugees. We discussed Safeguarding training for different roles and ministry to the elderly. We learned about Eco-Church, the Church Army, and a method of Conflict resolution. We included updates on the Vacancy in See process, Diocesan Synod and General Synod.

Canon Marion de Quidt, Area Dean of Odiham Deanery

Diocesan Synod

We met 3 times in 2022. We learned about the review of the role of the Chief Executive of the Diocese, Clergy wellbeing initiatives, supported the National Climate Emergency plan, were updated on the Diocesan Board of Education Measure, and the Diocesan one-year Financial Plan. In November we learned about Diocesan research on Stewardship and giving, the review of locations for the Diocesan Office, Governance structures for Bishop's Council and Diocese, and approved the renewed appointment of an Archdeacon to Bournemouth.

Canon Marion de Quidt, Odiham Clergy Representative on Winchester Diocesan Synod

Financial review

Income

The PCC's income comes significantly from regular donations through Planned Giving schemes (such as the Parish Giving Scheme) and collections at church services, plus associated Gift Aid reclaimed from the UK Government. Despite the difficult environment, the PCC's voluntary income increased by 11.7% over 2021 to £70,009. Of this amount, £32,843 was donated by Trustees.

Renting out the church facilities to various local organisations also generates income, in 2022 this was £18,753. During the year a number of fundraising events were held which raised £3,575. Other small items contributed the remainder of the PCC's income, which totalled £98,338.

Expense

Regarding expenditure, this was £97,415 in 2022.

The PCC contributed the full amount requested of it to the Diocese of Winchester Common Mission Fund – this was £55,628. The PCC also donated £6,071 to various charities, either from its own funds or following collections or fundraising events held.

The remainder of expenditure (£35,716) covered everything from the utility bills, salaries for the church staff, building maintenance, cost of consumables such as coffee, paper, cleaning materials, music and necessary administration expenses such as licenses required for streaming services.

Total income for the year was £98,338, total expenses £97,415 hence a small surplus of £923 was generated during 2023.

Reserves

The PCC holds unrestricted reserves of £61,331 plus restricted reserves of £400. The majority of this is held within the PCC's account in the CBF Church of England Deposit Fund managed by CCLA. Further information can be found in the financial statements contained within this report.

Outlook

In terms of finances in 2023, the major issue for the PCC is the rising cost of utilities in particular, which are 5 times more expensive than in 2021. Other consumables are also all rising in prices faster than income is rising.

The PCC has begun to discuss holding a Gift Day during the year to enable all those in or attached to the congregation to reflect prayerfully on their offering, both financial and in terms of their time and talents.

Treasurer's Report

Caroline Bushman, Treasurer

PCC Approval of Annual Report

Approved by the Parochial Church Council on 29 March 2023 and signed on its behalf by

M E DE QUIDT

Canon Marion de Quidt

PCC Chair

**The Parochial Church Council
of the Ecclesiastical Parish
of St John the Evangelist, Hook**

Charity registration number 1183688

Financial Statements

For the year ended 31 December 2022

St John the Evangelist Church

London Road

Hook

Hants

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Tel: 01256 760169

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Independent Examiner's Report to the members of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Hook

I report to the members of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Hook (hereafter PCC) for the year ended 31 December 2022.

Responsibilities and basis of report

As the members of the PCC, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an internal 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.

D GIBBS

Deborah Gibbs FMAAT
DLM Accountancy Services Ltd
6 Hyacinth Close
Basingstoke
RG22 5RE

Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Hook

Statement of Financial Activities

For the Year Ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	2021 £
INCOMING RESOURCES					
Voluntary Income	2(a)	69,114	895	70,009	62,674
Activities for generating Funds	2(b)	7,077		7,077	2,679
Investment Income	2(c)	317		317	47
Church activities	2(d)	20,815	120	20,935	17,435
TOTAL INCOMING RESOURCES		97,323	1,015	98,338	82,835
RESOURCES EXPENDED					
Church activities	3(a)	93,681	678	94,359	82,284
Cost of generation of voluntary income	3(b)	943		943	453
Governance costs	3(c)	2,113		2,113	1,858
TOTAL RESOURCES EXPENDED		96,737	678	97,415	84,595
NET INCOMING / (OUTGOING)		586	337	923	(1,760)
RESOURCES BEFORE OTHER RECOGNISED GAINS & LOSSES					
TRANSFERS		109	(109)	-	
NET MOVEMENT IN FUNDS		695	228	923	(1,760)
BAL B/F 1 JANUARY 2022		60,636	172	60,808	62,568
BAL C/F 31 DECEMBER 2022		61,331	400	61,731	60,808

The notes on pages F5 to F11 form part of these financial statements.

Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Hook

Balance Sheet

For the Year Ended 31 December 2022

	Notes	As at 31/12/2022	As at 31/12/2021
CURRENT ASSETS			
Bank & Cash		19,375	14,940
CBF Deposit Account		47,525	47,525
Debtors and prepayments	5	1,803	960
Total Current Assets		68,703	63,425

LIABILITIES

Creditors and accruals	6	6,971	2,617
Total Liabilities		6,971	2,617

Net Asset Surplus	61,732	60,808
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Represented by Funds			
	Note		
Unrestricted	7	61,332	60,636
Restricted	7	400	172
Total		61,732	60,808

The notes on pages F5 to F11 form part of these financial statements.

Approved by the Parochial Church Council on 29 March 2023 and signed on its behalf by Rev'd Canon Marion de Quidt.

...M E DE QUIDT... (PCC Chair)

Notes to the Financial Statements

For the year ended 31 December 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with accounting standards applicable in the UK and Republic of Ireland (FRS 102) on the accruals basis and the Charities Statement of Recommended Practice (FRS 102) 2nd edition October 2019. The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist Hook (hereafter "PCC") is registered with the Charity Commission with registration number 1183688. The PCC is a public benefit entity.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

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

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 7.

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. Tax recoverable on Gift Aid donations is recognised when the donation 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.

Funds raised by the fête, garden party and similar events are accounted for gross.

Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Dividends are accounted for when due and payable, and interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments

Realized gains or losses are recognised when investments are sold.

Unrealized gains or losses are accounted for on revaluation of investments at 31 December.

Grants & Donations

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. All other expenditure is generally recognised when it is incurred and accounted for gross.

Activities directly relating to the work of the Church

The contribution to the Diocesan Common Mission Fund is accounted for when due. Any contribution unpaid at 31 December would be provided for in these financial statements as an operational (though not a legal) liability and would be shown as a creditor in the balance sheet [2022 – Nil]

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by Section 10(2) (a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2000 have been capitalized and depreciated in the financial statements over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £3,000 or on the repair of movable church furnishings acquired before 1 January 2000 is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £3,000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Basis of preparation

There are no material uncertainties about the PCC's ability to continue operating, consequently these accounts are presented on the basis that the PCC continues as a going concern.

2. INCOMING RESOURCES

	Unrestricted	Restricted	Total Funds	
			2022	2021
	£	£	£	£
2(a) Voluntary Income				
Planned Giving	42,845		42,845	39,597
Collections at Services	10,787		10,787	9,644
Tax Recoverable	9,566		9,566	10,652
Tax - GASDS	1,273		1,273	815
Grants received	2,119	395	2,514	-
Donations, appeals	2,524	500	3,024	1,966
Sub Totals	69,114	895	70,009	62,674
2(b)				
Fundraising	3,575		3,575	1,476
Lunch Club	2,407		2,407	757
Coffee Shop	763		763	167
Bookstall and printing	307		307	279
Other events	25		25	-
Sub Totals	7,077	-	7,077	2,679
2(c) Income from Investments				
Dividends and interest including tax recoverable	317		317	47
Sub Totals	317	-	317	47
2(d)				
Church Lettings	18,753	120	18,873	14,522
Fees	2,062		2,062	2,913
Sub Totals	20,815	120	20,935	17,435
Total Income	97,323	1,015	98,338	82,835

The total amount of donations received without attached conditions from Trustees during 2022 was £32,843 (2021: £30,550).

3. RESOURCES EXPENDED

	Unrestricted	Restricted	Total Funds	
			2022	2021
	£	£	£	£
3(a) Church Activities				
Common Mission Fund	55,628		55,628	54,788
Other ministry costs	2,746		2,746	2,956
Music costs	716	47	763	536
Church running & maintenance	20,005	14	20,019	13,271
Youth Children & Families	445		445	394
Administration	6,052	27	6,079	6,733
Lunch Club & Coffee Shop	1,621	590	2,211	672
Others	397		397	220
Mission Grants				
Overseas	2,928		2,928	584
Home	619		619	665
Collections	2,524		2,524	1,466
Sub Totals	93,681	678	94,359	82,284
3(b) Fund Raising costs	943		943	453
Sub Totals	943	-	943	453
3(c) Governance Costs				
Ind. Examination	300		300	300
Licences	1,813		1,813	1,558
Sub Totals	2,113	-	2,113	1,858
Total Expenditure	96,737	678	97,415	84,595

4. EMPLOYEES

	Unrestricted	Restricted	Total Funds	
			2022	2021
	£	£	£	£
Wages and Salaries	6,870	-	6,870	8,220
Social Security costs	-	-	-	-
Employer's contribution to pensions	61	-	61	130
Totals	6,931	-	6,931	8,350

The average number of employees during the year was two. No employee received employee benefits greater than £60,000. The Benefice Administrator is employed by the PCC but 50% of the cost is recharged to Heckfield, Mattingley and Rotherwick PCC. The amounts shown above include the PCC of Hook Parish's share of the costs.

None of the PCC Members were remunerated as employees during 2022 or 2021.

Two PCC members had travel expenses reimbursed totalling £582 [2021: two members - £310].

PENSIONS

The PCC of Hook Parish participates in the Pension Builder Scheme section of Church Workers Pension Fund (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, in which the PCC of Hook Parish participates.

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 (2022: £61, 2021: £130)

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

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

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

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

5. DEBTORS AND PREPAYMENTS (UNRESTRICTED FUNDS)

	2022	2021
	£	£
Debtors	1,803	960
Prepayments	-	-
Total	1,803	960

Debtors are the reimbursement by HMR Parish in respect of a share of the cost of ministry and administration plus an amount of Gift Aid claimed from HMRC not yet received.

6. CREDITORS AND ACCRUALS

	2022	2021
	£	£
<i>Amounts falling due within one year</i>		
Creditors	6,615	2,572
Accruals	356	45
Total	6,971	2,617

Creditors are payments for expenditure incurred in 2022 but not paid until 2023. These represent amounts due but unpaid for gas and electricity charges, clergy expenses, lighting repairs plus amounts of fees collected on behalf of Winchester Diocese for occasional offices during October – December 2022, the independent examiner's fee and sundry other small invoices.

7. FUNDS

	2022			
	Unrestricted		Restricted	
	Designated	Non Designated	Total	Total
	£	£	£	£
1 January 2022	6,749	53,887	60,636	172
Income	4,249	93,074	97,323	1,015
Expenditure	(508)	(96,229)	(96,737)	(678)
Transfers	-	109	109	(109)
31 December 2022	10,490	50,841	61,331	400

Details	£	
Fabric	5,201	-
Audio Visual	2,318	-
Organ	1,000	-
Music	138	-
Coffee Shop	833	-
Legacy	1,000	-
Gardening	-	11
Ukraine Support	-	389
	10,490	400

Represented by	Unrestricted	Restricted
	£	£
Current assets	68,302	400
Current liabilities	6,971	-
	61,331	400

8. RESERVES

The PCC considers that it is appropriate to hold reserves equal to three months expenditure, including the PCC's contribution to the Diocese's Common Mission Fund, to cover the running costs – this equates to £24,354 based on the 2022 expenditure levels.

In addition, designated reserves are held relating to future repair requirements of the church. Restricted donations are discouraged by the PCC, but two amounts were received during the year specifically for gardening work and for the PCC's work with the local Ukrainian population. It is anticipated that these restricted funds will be spent in full in 2023.

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