

ST LUKE'S CENTRE

England & Wales · Charity number 1111058

Details

Other names	SLC
Status	Registered
Legal form	Charitable company
Company number	05477576
Registered	2005-08-26
Register	View on the Charity Commission register

Contact

Address	St. Lukes Centre Danesfield Whalley Road Manchester M16 8BT
Phone	01612264563
Website	http://www.stlukescentre.org.uk

Activities

Objects: THE ADVANCEMENT OF THE ROMAN CATHOLIC RELIGION, THE RELIEF OF SICKNESS AND THE PROMOTION OF HEALTH IN PARTICULAR BY MEANS OF:1. THE PROVISION OF SPECIALIST CARE TO CLERGY, RELIGIOUS AND LAITY; AND2. THE PROVISION OF HUMAN DEVELOPMENT PROGRAMMES FOR CLERGY, RELIGIOUS AND LAITY THROUGH SPIRITUAL GUIDANCE, COUNSELLING AND OTHER TRAINING.

Activities: The centre offers education and wellness training for priests and religious throughout the UK and Ireland. The centre provides an initial assessment and evaluation of priests and religious men and women, who find themselves in need of psychological or spiritual care, and offers assessment of candidates for the priesthood and religious life, with the aim of preventing difficulties before they occur.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE NATIONAL
- Ireland
- Italy
- Scotland
- Spain
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£176,209	£271,741	-	-
2024-06-30	£207,263	£243,791	-	-
2023-06-30	£295,433	£302,698	-	-
2022-06-30	£297,782	£345,886	-	-
2021-06-30	£326,950	£344,165	-	-

Trustees

Name	Role	Appointed
Donna Allen		2023-01-27
Dr MARGUERITA LEYDEN		2013-11-05
Most Rev Raymond Browne		2024-04-15
Patrick O'Dowd		2020-11-27
Rev Dr Patrick McDevitt		2025-08-04
Rev Eamonn Mulcahy CSSp		2019-07-19

ST LUKE'S CENTRE

England & Wales - Charity number 1111058

Accounts

Company registration number: 05477576

Charity registration number: 1111058

St Luke's Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2025

St Luke's Centre

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St Luke's Centre

Reference and Administrative Details

Trustees	Chair: Revered Dr Q R Connors, O'Carm (resigned 4 August 2025) Chair: Rev P McDevitt, CM, Ph.D (appointed 4 August 2025) Dr M M Leyden Rt Revd Dr D J Oakley (resigned 25 October 2025) Mr P O'Dowd Rev Fr E Mulcahy Rev Dr G H Maguiness (resigned 2 February 2026) Mrs D Allen Most Rev R Brown Mr G Gallagher
Secretary	Rev A Pastore SI
Chief Executive Officer	Rev A Pastore SI
Registered Office	c/o Menzies LLP One Express 1 George Leigh Street Manchester Lancashire M4 5DL The charity is incorporated in England and Wales.
Company Registration Number	05477576
Charity Registration Number	1111058
Solicitors	Fieldings Porter Silverwell House 32 Silverwell Street Bolton Lancashire BL1 1PT
Bankers	HSBC plc Farnborough 2 Victoria Road North Farnborough Hampshire GU14 7NX
Independent Examiner	Helen Binns FCA (ICAEW) Menzies LLP One Express 1 George Leigh Street Manchester M4 5DL

St Luke's Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2025.

Structure, governance and management

Nature of governing document

St Luke's Centre is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 10 June 2005, as amended by special resolution dated 16 January 2007.

Recruitment and appointment of trustees

Trustees are appointed in accordance with the charity's governing document. In considering the appointment of new trustees, the Board has regard to the skills, experience and perspectives needed to support the effective governance of the Centre and the proper discharge of trustee duties.

The Board includes clergy and lay trustees with experience in diocesan leadership, religious life, charitable governance, business management, education, healthcare and finance. This range of experience helps to ensure that the Centre is governed with appropriate oversight and informed judgement.

Induction and training of trustees

New trustees are inducted through meetings with key personnel and existing Board members and are introduced to the history, governance, work and current structure of the Centre. Trustees are provided with the charity's governing document and key policies to support their understanding of their legal duties and responsibilities.

Ongoing briefing and development is provided as required to ensure trustees are able to discharge their responsibilities effectively.

Organisational structure

The charity is governed by a Board of Trustees, who are responsible for the overall control, strategic direction and oversight of the Centre.

Reflecting the historic relationship with St Luke's Institute ('SLI') in the United States, and the involvement of trustees representing the Catholic Bishops' Conferences of England and Wales, Ireland and Scotland, and the Conference of Religious in the UK and Ireland, the President of SLI serves ex officio as Chair of Trustees. The Board also includes lay trustees.

While the Centre maintains a close collaborative relationship with SLI, it is an independent charity in England and Wales and the trustees retain full responsibility for its governance and decision-making.

During the year, Rev Dr Quinn R. Connors, O. Carm. served as Chair of Trustees. From 4 August 2025, Rev Patrick McDevitt, C.M., Ph.D. assumed the role of Chair.

The Board meets regularly and considers matters of strategy, performance and risk.

The trustees have established Finance, Operations and Safeguarding Committees to support effective governance, oversight and the discharge of their responsibilities.

The day-to-day management of the Centre is delegated to the Executive Director, who was Rev Dr Gerard Fieldhouse-Byrne and Rev Andrew Pastore SI during the year, supported by an organisational committee and a small staff team.

St Luke's Centre

Trustees' Report

Leadership and operational changes during and after the year

Following a period of over 20 years of service, Rev Dr Gerard Fieldhouse-Byrne returned to diocesan ministry in response to his diocesan bishop. This was a planned transition, and the trustees record their gratitude for his significant contribution in establishing, developing and sustaining the work of the Centre.

The trustees initiated a recruitment process to appoint a successor and appointed Rev Andrew Pastore, a priest of the Secular Institute of the Schoenstatt Fathers (SI), who took up the role of Executive Director from 1 September 2025. A period of transition and handover was incorporated to support continuity of leadership and operations.

This leadership transition coincided with changes to the Centre's accommodation arrangements. The charity has historically operated from Danesfield, Manchester, a property owned by the Catholic Trust for England and Wales ('CaTEW', on behalf of the Catholic Bishops' Conference of England and Wales). During the year, the trustees were informed that the property would be marketed for sale and that the Centre would be required to vacate the premises by December 2025.

The trustees have overseen arrangements for interim accommodation and are progressing plans to secure a longer-term base in collaboration with CaTEW. The Centre continues to operate from temporary premises, with the expectation of securing a permanent location during the current financial year.

The trustees have maintained oversight of these changes and are satisfied that they have been managed in a planned and orderly manner, with appropriate arrangements in place to support continuity of services.

St Luke's Centre

Trustees' Report

Major risks and management of those risks

The trustees have reviewed the principal risks facing the charity and the systems in place to manage them.

The principal risks identified include:

- reliance on service demand from dioceses and religious congregations.
- the impact of leadership transition and succession planning.
- operational disruption arising from relocation of premises.
- reputational and clinical risk associated with the sensitive nature of the Centre's work.

The trustees keep these matters under continual review and have implemented planning, oversight and continuity arrangements to mitigate disruption and support the continued delivery of services.

Objectives and activities

Objects and aims

St Luke's Centre participates in the healing ministry of Christ by promoting the health and well-being of Roman Catholic clergy, women and men candidates for the ministry in the Roman Catholic Church in England, Scotland, Ireland and Wales.

To accomplish our ministry, we will work closely with Dioceses and Religious Congregations to provide individual assessment and evaluation, candidate assessment, outpatient therapy, tailored education and wellness programmes and conduct research. We will use our professional training and working relationships with national bodies to offer off-site Diocesan/Religious Community based consultation. Where possible we will share best practice and our services with international bodies and religious institutions.

As an independent facility, the centre will conduct its ministry in accordance with best clinical practice and in harmony with the teachings of the Gospel and the Roman Catholic Church.

Public benefit

The trustees confirm that they have had due regard to the Charity Commission's public benefit requirements.

The Centre provides specialist psychological, assessment, consultation and therapeutic services which support the health, wellbeing and safe ministry of Roman Catholic clergy, religious and those preparing for ministry in England, Scotland, Ireland and Wales.

The trustees consider that the public benefit arises through improving the wellbeing and functioning of those in pastoral ministry, supporting safer practice, assisting dioceses and religious congregations in managing complex situations responsibly, and strengthening the capacity of church communities to respond well to the needs of those they serve.

St Luke's Centre

Trustees' Report

Achievements and performance

During the year the Centre continued to provide specialist assessment, consultation, therapeutic support, education and outreach in furtherance of its charitable purposes.

This included work with bishops, religious superiors, diocesan vocations directors and safeguarding personnel, clergy and those preparing for ministry. The Centre provided individual assessment and evaluation, candidate assessment, outpatient therapeutic support, tailored education and wellness programmes and consultation to dioceses and religious congregations.

During the year and subsequent period, the Centre also continued to deliver its services while managing a planned leadership transition and changes to its operating base. The trustees are satisfied that continuity of service was maintained throughout.

Financial review

Policy on reserves

At the year end the charity held total reserves of £102,420 (2024: £197,952), of which £Nil (2024: £Nil) were held in fixed assets, leaving £102,420 (2024: £197,952) in free reserves. While this remains within the trustees' risk tolerance in the context of the organisation's operating model, the reduction reflects planned investment and cost pressures during the year. The trustees will continue to monitor reserves closely to ensure they remain sufficient to support ongoing operations and manage financial risk.

The trustees recognise that income from the Centre's services can fluctuate due to the nature of vocational discernment and variations in assessment demand. The level of free reserves is therefore kept under regular review to support the ongoing operation of the charity and to provide a reasonable level of financial resilience.

At the balance sheet date, free reserves represented approximately 4 months' expenditure (2024: 9 months), which the trustees consider to be appropriate in the context of the charity's operating model and risk profile.

The charity does not currently maintain a formal investment policy. Given the level of reserves and the need to retain funds to support short- to medium-term operational requirements, the trustees consider it appropriate to hold funds on a liquid basis. The trustees will keep this position under review and will consider the development of an investment policy should the level of reserves increase to a point where longer-term investment is appropriate.

St Luke's Centre

Trustees' Report

Going concern

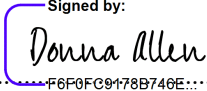
After carefully considering the Charity's financial position and prospects, combined with risks posed by the current uncertain economic environment, the Trustees have chosen to prepare the accounts on a going concern basis.

The trustees consider that there are no material uncertainties about the Charitable Company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Thanks

Due to the nature of the centre's operations it is not appropriate to utilise volunteers in most of its day to day activities. The trustees wish to thank all individuals and organisations who continue to contribute so generously, both financially and with services

The annual report was approved by the trustees of the Charitable Company on 27 March 2026 and signed on its behalf by:

Signed by:

.....F6F0FC9178B740E.....
Mrs D Allen
Trustee

St Luke's Centre

Statement of Trustees' Responsibilities

The trustees (who are also the directors of St Luke's Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27 March 2026 and signed on its behalf by:

Signed by:

.....F6FD0C9178B746E.....
Mrs D Allen
Trustee

St Luke's Centre

Independent Examiner's Report to the trustees of St Luke's Centre

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 9 to 18 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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:

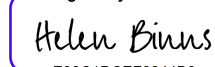
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:


E98G1D6EF2244B6:.....

Helen Binns FCA (ICAEW)

Menzies LLP

Institute of Chartered Accountants in England and Wales

One Express
1 George Leigh Street
Manchester
M4 5DL

30 March 2026

St Luke's Centre

Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	(3,573)	(3,573)	15,300
Charitable activities	4	177,167	177,167	188,920
Investment income	5	<u>2,615</u>	<u>2,615</u>	<u>3,043</u>
Total Income		<u>176,209</u>	<u>176,209</u>	<u>207,263</u>
Expenditure on:				
Charitable activities	6	<u>(271,741)</u>	<u>(271,741)</u>	<u>(243,791)</u>
Total Expenditure		<u>(271,741)</u>	<u>(271,741)</u>	<u>(243,791)</u>
Net expenditure		<u>(95,532)</u>	<u>(95,532)</u>	<u>(36,528)</u>
Net movement in funds		(95,532)	(95,532)	(36,528)
Reconciliation of funds				
Total funds brought forward		<u>197,952</u>	<u>197,952</u>	<u>234,480</u>
Total funds carried forward	14	<u><u>102,420</u></u>	<u><u>102,420</u></u>	<u><u>197,952</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

St Luke's Centre
(Registration number: 05477576)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Current assets			
Debtors	12	16,741	51,074
Cash at bank and in hand		<u>103,325</u>	<u>171,827</u>
		120,066	222,901
Creditors: Amounts falling due within one year	13	<u>(17,646)</u>	<u>(24,949)</u>
Net assets		<u>102,420</u>	<u>197,952</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>102,420</u>	<u>197,952</u>
Total funds	14	<u>102,420</u>	<u>197,952</u>

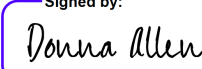
For the financial year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 27 March 2026 and signed on their behalf by:

Signed by:

F6F0FC9170B746E.....
Mrs D Allen
Trustee

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Charity status

The Charitable Company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Danesfield, Whalley Road, Manchester, M16 8BT.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

St Luke's Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

After carefully considering the Charity's financial position and prospects, combined with risks posed by the current uncertain economic environment, the Trustees have chosen to prepare the accounts on a going concern basis.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charitable Company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charitable Company and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charitable Company has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2025

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charitable Company's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Taxation

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold alterations	10% straight line
Furniture and fittings	20% straight line
Computer equipment	33% straight line

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2025

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charitable Company.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidence a residual interest in the assets of the charity after deducting all of its liabilities.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs).

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Donations and legacies;			
Donations from individuals	500	500	300
Donated services and facilities	(4,073)	(4,073)	15,000
	<u>(3,573)</u>	<u>(3,573)</u>	<u>15,300</u>

4 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Evaluation and assessment fees	167,588	167,588	178,211
Education and outreach	9,579	9,579	10,709
	<u>177,167</u>	<u>177,167</u>	<u>188,920</u>

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	2,615	2,615	3,043
	<u>2,615</u>	<u>2,615</u>	<u>3,043</u>

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2025

6 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Staff costs	128,885	128,885	111,013
Travel costs	4,737	4,737	5,587
Professional services	25,931	25,931	21,662
Other costs	16,807	16,807	10,327
Establishment costs	45,555	45,555	43,378
Occupancy costs	15,065	15,065	20,119
Office costs	16,653	16,653	15,696
Insurance	7,621	7,621	5,917
Independent examination fee	2,700	2,700	2,575
Accountancy and payroll costs	6,466	6,466	6,104
Legal and professional	1,321	1,321	1,413
	<u>271,741</u>	<u>271,741</u>	<u>243,791</u>

£271,741 (2024 - £243,791) of the above expenditure was attributable to unrestricted funds and £Nil (2024 - £Nil) to restricted funds.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Independent examiner fees			
Examination of the financial statements	2,700	2,700	2,575
Other fees paid to examiners	6,466	6,466	6,104
Legal fees	1,321	1,321	1,413
	<u>10,487</u>	<u>10,487</u>	<u>10,092</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2025

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	123,135	108,187
Social security costs	4,417	1,762
Defined contribution Pension costs	1,332	1,064
	<u>128,884</u>	<u>111,013</u>

The monthly average number of persons (including senior management team) employed by the Charitable Company during the year was as follows:

	2025 No	2024 No
Administrative, governance and charitable activities	<u>6</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £Nil (2024 - £37,602).

10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>2,700</u>	<u>2,575</u>
Other fees to examiners		
All other services	<u>6,466</u>	<u>6,104</u>

11 Taxation

The income and gains of the charity are exempt from taxation to the extent they are applied to its charitable objectives.

12 Debtors

	2025 £	2024 £
Trade debtors	13,053	29,466
Prepayments	<u>3,688</u>	<u>21,608</u>
	<u>16,741</u>	<u>51,074</u>

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2025

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	3,199	11,285
Other creditors and accruals	14,447	13,664
	<u>17,646</u>	<u>24,949</u>

14 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
Unrestricted funds				
General	<u>197,952</u>	<u>176,209</u>	<u>(271,741)</u>	<u>102,420</u>

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General	<u>234,480</u>	<u>207,263</u>	<u>(243,791)</u>	<u>197,952</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	120,066	120,066
Current liabilities	<u>(17,646)</u>	<u>(17,646)</u>
Total net assets	<u>102,420</u>	<u>102,420</u>

16 Related party transactions

Rev P McDevitt and Rev Dr Q R Connors, are trustees of St Luke's Centre are also directors of St Luke's Institute. During the year the Charitable Company received £Nil (2024: £15,000) from St Luke's Institute to contribute to the partial salary costs of a member of staff.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2025

17 Prior year Statement of Financial Activities

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	15,300	15,300
Charitable activities	4	188,920	188,920
Investment income	5	<u>3,043</u>	<u>3,043</u>
Total Income		<u>207,263</u>	<u>207,263</u>
Expenditure on:			
Charitable activities	6	<u>(243,791)</u>	<u>(243,791)</u>
Total Expenditure		<u>(243,791)</u>	<u>(243,791)</u>
Net expenditure		<u>(36,528)</u>	<u>(36,528)</u>
Net movement in funds		(36,528)	(36,528)
Reconciliation of funds			
Total funds brought forward		<u>234,480</u>	<u>234,480</u>
Total funds carried forward	14	<u><u>197,952</u></u>	<u><u>197,952</u></u>

ST LUKE'S CENTRE

England & Wales - Charity number 1111058

Accounts

Company registration number: 05477576

Charity registration number: 1111058

St Luke's Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

St Luke's Centre

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St Luke's Centre

Reference and Administrative Details

Trustees	Chair: Revered Dr Q R Connors, O'Carm, (appointed 10 June 2024) Chair: Rev Dr J G O'Praem, (resigned 10 June 2024) Dr M M Leyden Archbishop K O'Reily, (resigned 15 April 2024) Rt Revd Dr D J Oakley Mrs A M Houghton, (resigned 10 May 2024) Mr P O'Dowd Sr M Hanrahan Rev Fr E Mulcahy Rev Dr G H Maguinness Mrs D Allen Most Rev R Brown, (appointed 15 April 2024)
Secretary	Rev Dr G Fieldhouse-Byrne
Chief Executive Officer	Rev Dr G Fieldhouse Byrne
Principal Office	Danesfield Whalley Road Manchester Lancashire M16 8BT The charity is incorporated in England and Wales.
Company Registration Number	05477576
Charity Registration Number	1111058
Solicitors	Stone King LLP 13 Queen Square Bath BA1 2HJ
Bankers	HSBC plc Farnborough 2 Victoria Road North Farnborough Hampshire GU14 7NX
Independent Examiner	Helen Binns FCA (ICAEW) Beever and Struthers One Express 1 George Leigh Street Manchester M4 5DL

St Luke's Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2024.

Structure, governance and management

Nature of governing document

St Luke's Centre is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 10 June 2005, as amended by special resolution dated 16 January 2007.

Recruitment and appointment of trustees

The trustees of St Luke's Centre are carefully recruited to bring a diverse range of skills, experiences, and perspectives to the organisation. They come from a variety of backgrounds, including clergy, religious and lay people, ensuring a balanced representation of viewpoints. Many trustees also hold positions with other charities, bringing valuable expertise in governance and strategic planning. This broad spectrum of experience enhances the Centre's capacity to advance its mission effectively and, where appropriate, address any challenges. Recruitment efforts focus on identifying individuals whose values align with those of St Luke's Centre and who can contribute meaningfully to its long-term goals. By maintaining a robust and diverse board, the Centre ensures it remains adaptable and well-equipped to serve its community.

Induction and training of trustees

The induction and training process for Trustees includes meeting key personnel from the Centre and Board members. Familiarisation with the history and current organisational make-up of the Centre is facilitated. The members of the Operations Committee meet with new Board members prior to their first meeting. Ongoing development is facilitated for each Board member.

Organisational structure

The overall governance of the centre is under the control of a Board of Trustees.

Given the legacy and relationship with the St Luke's Institute ('SLI') in the United States, alongside the initial trustees which represent The Catholic Bishops of England and Wales, The Catholic Bishops of Ireland, The Catholic Bishops of Scotland and The Conference of Religious in the UK and Ireland, the President of SLI is ex officio the Chair of Trustees. There are four lay trustees.

At the start of this financial period, the Chairman of the Trustees was the Reverend Dr James Garvey O.Praem (President of SLI) who took office 1st February 2023. Dr Garvey was succeeded by Reverend Dr Quinn R. Connors, O.Carm on the 10th June 2024. Dr Connors was present at the July 2024 Board Meeting.

During this period Mrs Ann M Houghton resigned from the board 10th May 2024. Archbishop Kieran O'Reilly was succeeded by Most Reverend Raymond Brown (Bishop of Kerry) on 15th April 2024 as the representative of the Bishops' Conference of Ireland. Bishop Brown was present for the July 2024 meeting.

The trustees bring a wealth of experience to the Centre, drawing on their diverse professional and personal backgrounds. Their expertise spans a wide range of fields, including leadership roles in Diocesan structures, religious organisations, charitable organisations, business management, education, healthcare and finance. This collective knowledge equips the Centre with the skills and perspectives needed to ensure effective governance while advancing its mission.

The centre is managed on a day to day basis by the Executive Director, Reverend Dr G Fieldhouse-Byrne, with the assistance of an organisational committee and a small team of experienced staff. Regular online meetings with the Chairman and department leads at St Luke's occur as part of general governance and are supported by best practice sharing discussions between SLI Maryland and SLC Manchester.

St Luke's Centre

Trustees' Report

Major risks and management of those risks

The major risks, to which the Charitable Company may be exposed, as identified by the trustees, have been reviewed and systems have been established to offset those risks.

Objectives and activities

Objects and aims

St Luke's Centre participates in the healing ministry of Christ by promoting the health and well-being of Roman Catholic clergy, women and men candidates for the ministry in the Roman Catholic Church in England, Scotland, Ireland and Wales.

To accomplish our ministry, we will work closely with Dioceses and Religious Congregations to provide individual assessment and evaluation, candidate assessment, outpatient therapy, tailored education and wellness programmes and conduct research. We will use our professional training and working relationships with national bodies to offer off-site Diocesan/Religious Community based consultation. Where possible we will share best practice and our services with international bodies and religious institutions.

As an independent facility, the centre will conduct its ministry in accordance with best clinical practice and in harmony with the teachings of the Gospel and the Roman Catholic Church.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. As stated above the centre engages in many services that are of benefit to individuals, groups and international bodies.

In this past year the Centre has shared best practice and ongoing collaboration with the leadership and formation teams for the Salvation Army in the UK.

Achievements and performance

The Centre has continued to consolidate the non-residential services in the various assessment programmes and this has become the preferred assessment route for most service users. Reports from participants and commissioning clients are consistently positive. The Centre still facilitates 'in-person' assessments when requested. From February 2025 participants will reside in local hotels and travel into the Centre for interviews and feedback.

In this past year, the director of the Centre has facilitated clergy workshops (Portsmouth Diocese) and formation seminars in Rome (VEC and Pontifical Scots College), England (Oscott College and Salesians) and for the Safeguarding Licentiate at the Pontifical University in Rome. In May 2024, the director was asked to present at the National Safeguarding Coordinators' Conference in Leicester. This was an opportunity to share best practice and mutual support. The presentation on Clergy mental health was positively received.

In January 2024, the Congregation for the Clergy at the Vatican asked the director to present at an international conference on 'Ongoing Formation of Clergy'. This was the first time that the Centre had been asked to offer input at a conference hosted by the Vatican and it was stated that the invitation came in response to the international reputation of the Centre's ministry. The presentation was very positively received.

St Luke's Centre

Trustees' Report

The Centre continues to offer specialised consultation for Bishops, Religious Superiors and Diocesan Safeguarding personnel.

Financial review

The charity has suffered a deficit in the year of £36,528 (2023: £7,265).

Policy on reserves

At the year end the charity held total reserves of £197,952 (2023: £234,480) of which £Nil (2023: £Nil) are held in fixed assets leaving £197,952 (2023: £234,480) in free reserves. Although the trustees now have a clearer picture of the ongoing operating costs of the centre, the level of income from its services is still uncertain given the nature of vocational discernment and fluctuating assessment numbers. The free reserves at 30 June 2024 approximated to 9 months' (2023: 9 months') of expenditure which is considered to be reasonable.

The charity does not currently have an investment policy. Following the decline in interest rates and the highly volatile nature of the stock market, funds have been retained on a liquid basis. The trustees are investigating the placement of funds on a short to medium term basis with an ethical investment Fund.

Plans for future periods

Aims and key objectives for future periods

During this past year the Trustees have established a recruitment committee to facilitate the search for and appointment of a successor for the current executive director. The Trustees will appoint the successor at the January 2025 Board Meeting. There will be a significant period of overlap for the new and outgoing executive director with Dr Fieldhouse-Byrne remaining in office until the end of September 2025. This period will enable the new executive director to become established in the role before taking on full responsibilities at the Centre.

As reported in the 2023 Trustees Report, the relocation of the Centre has been a major priority for the Trustees in this past period. In the next period we plan to relocate the Centre with the support of stake holders and financial backing of the Bishops Conference of England and Wales. The proposed new site is a former Provincial Convent in the north of Manchester.

This planned move to a smaller facility will not impact negatively the number of services offered nor the current outreach areas within the UK, Ireland and rest of the world. The Centre remains committed to consolidating current services in the new location as well as responding to new developmental needs presented by stake holders and service users.

The appointment of a new executive director and the relocation of the Centre offers SLC the opportunity to raise awareness and further collaboration in regard to future services offered to stake holders.

Going concern

After carefully considering the Charity's financial position and prospects, combined with risks posed by the current uncertain economic environment, the Trustees have chosen to prepare the accounts on a going concern basis.

The trustees consider that there are no material uncertainties about the Charitable Company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

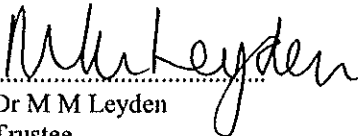
St Luke's Centre

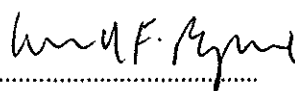
Trustees' Report

Thanks

Due to the nature of the centre's operations it is not appropriate to utilise volunteers in most of its day to day activities. The trustees wish to thank all individuals and organisations who continue to contribute so generously, both financially and with services

The annual report was approved by the trustees of the Charitable Company on 24 January 2025 and signed on its behalf by:


.....
Dr M M Leyden
Trustee


.....
Rev Dr G Fieldhouse-Byrne
Company Secretary

St Luke's Centre

Statement of Trustees' Responsibilities

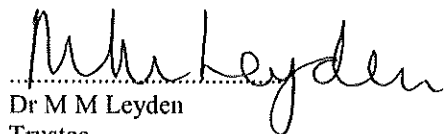
The trustees (who are also the directors of St Luke's Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

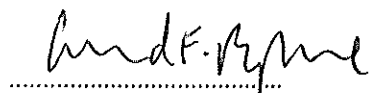
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 24 January 2025 and signed on its behalf by:


.....
Dr M M Leyden
Trustee


.....
Rev Dr G Fieldhouse-Byrne
Company Secretary

St Luke's Centre

Independent Examiner's Report to the trustees of St Luke's Centre

I report on the accounts of the charity for the year ended 30 June 2024 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Helen Binns FCA (ICAEW)

Beever and Struthers

Institute of Chartered Accountants in England and Wales

One Express
1 George Leigh Street
Manchester
M4 5DL

Date: 24.10.25.

St Luke's Centre

Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	15,300	15,300	78,697
Charitable activities	4	188,920	188,920	215,346
Investment income	5	3,043	3,043	1,390
Total Income		<u>207,263</u>	<u>207,263</u>	<u>295,433</u>
Expenditure on:				
Charitable activities	6	<u>(243,791)</u>	<u>(243,791)</u>	<u>(302,698)</u>
Total Expenditure		<u>(243,791)</u>	<u>(243,791)</u>	<u>(302,698)</u>
Net expenditure		<u>(36,528)</u>	<u>(36,528)</u>	<u>(7,265)</u>
Net movement in funds		(36,528)	(36,528)	(7,265)
Reconciliation of funds				
Total funds brought forward		<u>234,480</u>	<u>234,480</u>	<u>241,745</u>
Total funds carried forward	15	<u><u>197,952</u></u>	<u><u>197,952</u></u>	<u><u>234,480</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

St Luke's Centre

(Registration number: 05477576)
Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
Current assets			
Debtors	13	51,074	55,450
Cash at bank and in hand		<u>171,827</u>	<u>201,689</u>
		222,901	257,139
Creditors: Amounts falling due within one year	14	<u>(24,949)</u>	<u>(22,659)</u>
Net assets		<u>197,952</u>	<u>234,480</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>197,952</u>	<u>234,480</u>
Total funds	15	<u>197,952</u>	<u>234,480</u>

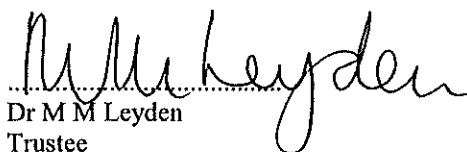
For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 24 January 2025 and signed on their behalf by:


Dr M M Leyden
Trustee

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2024

1 Charity status

The Charitable Company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Danesfield, Whalley Road, Manchester, M16 8BT.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

St Luke's Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

After carefully considering the Charity's financial position and prospects, combined with risks posed by the current uncertain economic environment, the Trustees have chosen to prepare the accounts on a going concern basis.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charitable Company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charitable Company and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charitable Company has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2024

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charitable Company's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Taxation

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold alterations	10% straight line
Furniture and fittings	20% straight line
Computer equipment	33% straight line

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2024

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charitable Company.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidence a residual interest in the assets of the charity after deducting all of its liabilities.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs).

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds	Total 2024	Total 2023
	General £	£	£
Donations and legacies;			
Donations from individuals	300	300	-
Grants;			
Grants from other charities	-	-	58,577
Donated services and facilities	15,000	15,000	20,120
	<u>15,300</u>	<u>15,300</u>	<u>78,697</u>

4 Income from charitable activities

	Unrestricted funds	Total 2024	Total 2023
	General £	£	£
Evaluation and assessment fees	178,211	178,211	185,563
Education and outreach	10,709	10,709	29,783
	<u>188,920</u>	<u>188,920</u>	<u>215,346</u>

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2024

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	3,043	3,043	1,390

6 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Staff costs	111,013	111,013	131,296
Travel costs	5,587	5,587	9,457
Professional services	21,662	21,662	26,001
Other costs	10,327	10,327	10,963
Depreciation	-	-	1,196
Establishment costs	43,378	43,378	72,205
Occupancy costs	20,119	20,119	21,227
Office costs	15,696	15,696	16,437
Insurance	5,917	5,917	3,400
Independent examination fee	2,575	2,575	2,460
Accountancy and payroll costs	6,104	6,104	5,101
Legal and professional	1,413	1,413	2,955
	<u>243,791</u>	<u>243,791</u>	<u>302,698</u>

£243,791 (2023 - £302,698) of the above expenditure was attributable to unrestricted funds and £Nil (2023 - £Nil) to restricted funds.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2024

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Independent examiner fees			
Examination of the financial statements	2,575	2,575	2,460
Other fees paid to examiners	6,104	6,104	5,101
Legal fees	1,413	1,413	2,955
	<u>10,092</u>	<u>10,092</u>	<u>10,516</u>

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	<u>-</u>	<u>1,196</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2024

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	108,187	122,373
Social security costs	1,762	6,241
Defined contribution Pension costs	1,064	2,682
	<u>111,013</u>	<u>131,296</u>

The monthly average number of persons (including senior management team) employed by the Charitable Company during the year was as follows:

	2024 No	2023 No
Administrative, governance and charitable activities	<u>6</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £37,602 (2023 - £35,898).

11 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>2,575</u>	<u>2,460</u>
Other fees to examiners		
All other services	<u>6,104</u>	<u>5,101</u>

12 Taxation

The income and gains of the charity are exempt from taxation to the extent they are applied to its charitable objectives.

13 Debtors

	2024 £	2023 £
Trade debtors	29,466	29,190
Prepayments	<u>21,608</u>	<u>26,260</u>
	<u>51,074</u>	<u>55,450</u>

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	11,285	8,456
Other creditors and accruals	13,664	14,203
	<u>24,949</u>	<u>22,659</u>

15 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General	<u>234,480</u>	<u>207,263</u>	<u>(243,791)</u>	<u>197,952</u>

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	<u>241,745</u>	<u>295,433</u>	<u>(302,698)</u>	<u>234,480</u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	222,901	222,901
Current liabilities	<u>(24,949)</u>	<u>(24,949)</u>
Total net assets	<u>197,952</u>	<u>197,952</u>

17 Related party transactions

Rev Dr D Songy, a trustee of St Luke's Centre was also a director of St Luke's Institute. During the year the Charitable Company received £20,000 (2022: £16,000) from St Luke's Institute to contribute to the partial salary costs of a member of staff.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2024

18 Prior year Statement of Financial Activities

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	78,697	78,697
Charitable activities	4	215,346	215,346
Investment income	5	<u>1,390</u>	<u>1,390</u>
Total Income		<u>295,433</u>	<u>295,433</u>
Expenditure on:			
Charitable activities	6	<u>(302,698)</u>	<u>(302,698)</u>
Total Expenditure		<u>(302,698)</u>	<u>(302,698)</u>
Net expenditure		<u>(7,265)</u>	<u>(7,265)</u>
Net movement in funds		(7,265)	(7,265)
Reconciliation of funds			
Total funds brought forward		<u>241,745</u>	<u>241,745</u>
Total funds carried forward	15	<u><u>234,480</u></u>	<u><u>234,480</u></u>

ST LUKE'S CENTRE

England & Wales - Charity number 1111058

Accounts

Company registration number: 05477576

Charity registration number: 1111058

St Luke's Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

St Luke's Centre

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St Luke's Centre

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Independent Examiner's Report	8
Statement of Financial Activities	9
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St Luke's Centre

Reference and Administrative Details

Company Registration Number	05477576
Charity Registration Number	1111058
Solicitors	Stone King LLP 13 Queen Square Bath BA1 2HJ
Bankers	HSBC plc Farnborough 2 Victoria Road North Farnborough Hampshire GU14 7NX
Independent Examiner	Helen Binns FCA (ICAEW) Beever and Struthers One Express 1 George Leigh Street Manchester M4 5DL

St Luke's Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2023.

Structure, governance and management

Nature of governing document

St Luke's Centre is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 10 June 2005, as amended by special resolution dated 16 January 2007.

Recruitment and appointment of trustees

The trustees originate from a variety of backgrounds, both clerical and laity with the majority being trustees of other charities.

Induction and training of trustees

The induction and training process for Trustees includes meeting key personnel from the Centre and Board members. Familiarisation with the history and current organisational make-up of the Centre is facilitated. The members of the Operations Committee meet with new Board members prior to their first meeting. Ongoing development is facilitated for each Board member.

Organisational structure

The overall governance of the centre is under the control of a Board of Trustees with the Board of Saint Luke Institute constituting the Board of members of St Luke's Centre.

The initial trustees represent The Catholic Bishops of England and Wales, The Catholic Bishops of Ireland, The Catholic Bishops of Scotland and The Conference of Religious in the UK and Ireland. There are four lay trustees.

At the start of this financial period, the chairman of the trustees was the Reverend Dr David Songy, O.F.M.Cap, who was the President and CEO of the Saint Luke Institute, Maryland in the United States of America. Dr Songy's last Board Meeting as President of SLI and SLC Board Chairman was January 2023. The new President from SLI Dr James Garvey O.Praem who took office 1st February 2023, was present at the July 2023 Board Meeting. The trustees bring a depth of experience to the centre from a variety of backgrounds. The centre is managed on a day to day basis by the Executive Director Reverend Dr G Fieldhouse-Byrne with the assistance of an organisational committee and a small team of experienced staff. Regular online meetings with the SLI Chairman and department leads at SLI occur as part of general governance and best practice sharing between SLI Maryland and SLC Manchester.

St Luke's Centre

Trustees' Report

Major risks and management of those risks

The major risks, to which the Charitable Company may be exposed, as identified by the trustees, have been reviewed and systems have been established to offset those risks.

Objectives and activities

Objects and aims

St Luke's Centre participates in the healing ministry of Christ by promoting the health and well-being of Roman Catholic clergy, women and men candidates for the ministry in the Roman Catholic Church in England, Scotland, Ireland and Wales.

To accomplish our ministry, we will work closely with Dioceses and Religious Congregations to provide individual assessment and evaluation, candidate assessment, outpatient therapy, tailored education and wellness programmes and conduct research. We will use our professional training and working relationships with national bodies to offer off-site Diocesan/Religious Community based consultation. Where possible we will share best practice and our services with international bodies and religious institutions.

As an independent facility, the centre will conduct its ministry in accordance with best clinical practice and in harmony with the teachings of the Gospel and the Roman Catholic Church.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. As stated above the centre engages in many services that are of benefit to individuals, groups and international bodies.

Achievements and performance

The Centre has continued to consolidate the non-residential services in the various assessment programmes. Service users report very positive responses to this new way of delivering services. Having consulted with service users we have also developed a new Permanent Diaconate Review Programme for men in training for ordained ministry as Deacons. The Centre's Incardination Assessment Programme has gained more interest and we have expanded the use of this service.

The director of the Centre has facilitated clergy workshops with two new RC Dioceses; Wrexham in Wales and Copenhagen in Denmark. Ongoing clergy formation seminars are areas of support work that the Centre invests significant resources in facilitating. We continue to plan further workshops with various Diocese and Religious Congregations.

Financial review

The charity has suffered a deficit in the year of £7,265 (2022: £48,104).

St Luke's Centre

Trustees' Report

Major risks and management of those risks

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Financial review

The charity has suffered a deficit in the year of £7,265 (2022: £48,104).

St Luke's Centre

Trustees' Report

The annual report was approved by the trustees of the Charitable Company on ~~26/01/24~~ and signed on its behalf by:


.....
Dr M M Leyden
Trustee


.....
Rev Dr G Fieldhouse-Byrne
Company Secretary

St Luke's Centre

Statement of Trustees' Responsibilities

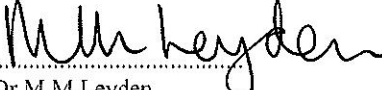
The trustees (who are also the directors of St Luke's Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

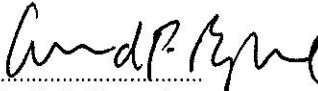
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 26/01/24 and signed on its behalf by:


.....
Dr M M Leyden
Trustee


.....
Rev Dr G Fieldhouse-Byrne
Company Secretary

St Luke's Centre

Independent Examiner's Report to the trustees of St Luke's Centre

I report on the accounts of the charity for the year ended 30 June 2023 which are set out on pages 9 to 20 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Helen Binns FCA (ICAEW)

Beever and Struthers

Institute of Chartered Accountants in England and Wales

One Express
1 George Leigh Street
Manchester
M4 5DL

Date: 26/01/24

St Luke's Centre

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	78,697	78,697	79,900
Charitable activities	4	215,346	215,346	217,882
Investment income	5	1,390	1,390	-
Total Income		<u>295,433</u>	<u>295,433</u>	<u>297,782</u>
Expenditure on:				
Charitable activities	6	(302,698)	(302,698)	(345,886)
Total Expenditure		<u>(302,698)</u>	<u>(302,698)</u>	<u>(345,886)</u>
Net expenditure		<u>(7,265)</u>	<u>(7,265)</u>	<u>(48,104)</u>
Net movement in funds		(7,265)	(7,265)	(48,104)
Reconciliation of funds				
Total funds brought forward		<u>241,745</u>	<u>241,745</u>	<u>289,849</u>
Total funds carried forward	16	<u>234,480</u>	<u>234,480</u>	<u>241,745</u>

All of the charity's activities derive from continuing operations during the above two periods.

St Luke's Centre

(Registration number: 05477576)
Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	-	1,196
Current assets			
Debtors	14	55,450	48,903
Cash at bank and in hand		<u>201,689</u>	<u>214,073</u>
		257,139	262,976
Creditors: Amounts falling due within one year	15	<u>(22,659)</u>	<u>(22,427)</u>
Net current assets		<u>234,480</u>	<u>240,549</u>
Net assets		<u>234,480</u>	<u>241,745</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>234,480</u>	<u>241,745</u>
Total funds	16	<u>234,480</u>	<u>241,745</u>

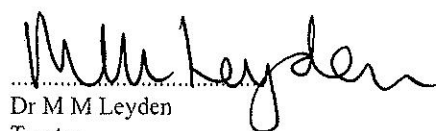
For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 26/01/24 and signed on their behalf by:


Dr M M Leyden
Trustee

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2023

1 Charity status

The Charitable Company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Danesfield, Whalley Road, Manchester, M16 8BT.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

St Luke's Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

After carefully considering the Charity's financial position and prospects, combined with risks posed by the current uncertain economic environment, the Trustees have chosen to prepare the accounts on a going concern basis.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charitable Company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charitable Company and it is probable that these conditions will be fulfilled in the reporting period.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2023

Grants receivable

Grants are recognised when the Charitable Company has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charitable Company's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Taxation

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2023

Asset class	Depreciation method and rate
Leasehold alterations	10% straight line
Furniture and fittings	20% straight line
Computer equipment	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charitable Company.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidence a residual interest in the assets of the charity after deducting all of its liabilities.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs).

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	-	-	332
Grants;			
Government grants	-	-	4,991
Grants from other charities	58,577	58,577	58,577
Donated services and facilities	20,120	20,120	16,000
	<u>78,697</u>	<u>78,697</u>	<u>79,900</u>

4 Income from charitable activities

	Unrestricted funds		
	General £	Total 2023 £	Total 2022 £
Evaluation and assessment fees	185,563	185,563	162,356
Education and outreach	29,783	29,783	46,967
Cottage rental	-	-	8,559
	<u>215,346</u>	<u>215,346</u>	<u>217,882</u>

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2023

5 Investment income

	Unrestricted funds	Total 2023
	General £	£
Interest receivable and similar income; Interest receivable on bank deposits	1,390	1,390

6 Expenditure on charitable activities

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Staff costs	131,296	131,296	156,889
Staff training	-	-	33
Travel costs	9,457	9,457	14,717
Professional services	26,001	26,001	31,867
Other costs	10,963	10,963	16,204
Depreciation	1,196	1,196	4,713
Establishment costs	72,205	72,205	58,903
Occupancy costs	21,227	21,227	18,127
Office costs	16,437	16,437	17,117
Insurance	3,400	3,400	3,116
Independent examination fee	2,460	2,460	3,390
Accountancy and payroll costs	5,101	5,101	9,011
Legal and professional	2,955	2,955	11,799
	<u>302,698</u>	<u>302,698</u>	<u>345,886</u>

£302,698 (2022 - £345,886) of the above expenditure was attributable to unrestricted funds and £Nil (2022 - £Nil) to restricted funds.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2023

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2023 £	2022 £
Independent examiner fees			
Examination of the financial statements	2,460	2,460	3,390
Other fees paid to examiners	5,101	5,101	9,011
Legal fees	<u>2,955</u>	<u>2,955</u>	<u>11,799</u>
	<u>10,516</u>	<u>10,516</u>	<u>24,200</u>

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>1,196</u>	<u>4,713</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2023

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	122,373	143,418
Social security costs	6,241	8,337
Defined contribution Pension costs	2,682	5,134
	<u>131,296</u>	<u>156,889</u>

The monthly average number of persons (including senior management team) employed by the Charitable Company during the year was as follows:

	2023 No	2022 No
Administrative, governance and charitable activities	<u>7</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £35,898 (2022 - £35,231).

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>2,460</u>	<u>3,390</u>
Other fees to examiners		
All other services	<u>5,101</u>	<u>9,011</u>

12 Taxation

The income and gains of the charity are exempt from taxation to the extent they are applied to its charitable objectives.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2023

13 Tangible fixed assets

	Furniture and equipment £	Property improvements £	Total £
Cost			
At 1 July 2022	115,100	120,040	235,140
At 30 June 2023	115,100	120,040	235,140
Depreciation			
At 1 July 2022	113,966	119,978	233,944
Charge for the year	1,134	62	1,196
At 30 June 2023	115,100	120,040	235,140
Net book value			
At 30 June 2023	-	-	-
At 30 June 2022	1,134	62	1,196

14 Debtors

	2023 £	2022 £
Trade debtors	29,190	47,525
Prepayments	26,260	1,378
	55,450	48,903

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	8,456	10,233
Other creditors and accruals	14,203	12,194
	22,659	22,427

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2023

16 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	<u>241,745</u>	<u>295,433</u>	<u>(302,698)</u>	<u>234,480</u>
	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
General	<u>289,849</u>	<u>297,782</u>	<u>(345,886)</u>	<u>241,745</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	257,139	257,139
Current liabilities	<u>(14,203)</u>	<u>(14,203)</u>
Total net assets	<u>242,936</u>	<u>242,936</u>

18 Related party transactions

Rev Dr D Songy, a trustee of St Luke's Centre was also a director of St Luke's Institute. During the year the Charitable Company received £20,000 (2022: £16,000) from St Luke's Institute to contribute to the partial salary costs of a member of staff.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2023

19 Prior year Statement of Financial Activities

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	79,900	79,900
Charitable activities	4	<u>217,882</u>	<u>217,882</u>
Total Income		<u>297,782</u>	<u>297,782</u>
Expenditure on:			
Charitable activities	6	<u>(345,886)</u>	<u>(345,886)</u>
Total Expenditure		<u>(345,886)</u>	<u>(345,886)</u>
Net expenditure		<u>(48,104)</u>	<u>(48,104)</u>
Net movement in funds		(48,104)	(48,104)
Reconciliation of funds			
Total funds brought forward		<u>289,849</u>	<u>289,849</u>
Total funds carried forward	16	<u><u>241,745</u></u>	<u><u>241,745</u></u>

ST LUKE'S CENTRE

England & Wales - Charity number 1111058

Accounts

Company registration number: 05477576

Charity registration number: 1111058

St Luke's Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

St Luke's Centre

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St Luke's Centre

Reference and Administrative Details

Trustees	Rev Dr D Songy (Chairman) Mrs P Marshall Dr M M Leyden Archbishop K O'Reily Rt Revd Dr D J Oakley Mrs A M Houghton Mr P O'Dowd Sr M Hanrahan Rev Fr E Mulcahy Rev Dr G H Maguinness
Secretary	Rev Dr G Fieldhouse-Byrne
Chief Executive Officer	Rev Dr G Fieldhouse Byrne
Principal Office	Danesfield Whalley Road Manchester Lancashire M16 8BT The charity is incorporated in England and Wales.
Company Registration Number	05477576
Charity Registration Number	1111058
Solicitors	Stone King LLP 13 Queen Square Bath BA1 2HJ
Bankers	HSBC plc Farnborough 2 Victoria Road North Farnborough Hampshire GU14 7NX
Independent Examiner	Adam Thom FCA (ICAEW) Beever and Struthers Suite 9 b The Beehive, Lions Drive Shadsworth Business Park Blackburn BB1 2QS

St Luke's Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2022.

Structure, governance and management

Nature of governing document

St Luke's Centre is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 10 June 2005, as amended by special resolution dated 16 January 2007.

Recruitment and appointment of trustees

The trustees originate from a variety of backgrounds, both clerical and laity with the majority being trustees of other charities.

Induction and training of trustees

The induction and training process for Trustees includes meeting key personnel from the Centre and Board members. Familiarisation with the history and current organisational make-up of the Centre is facilitated. The members of the Operations Committee meet with new Board members prior to their first meeting. Ongoing development is facilitated for each Board member.

Organisational structure

The overall governance of the centre is under the control of a Board of Trustees with the Board of Saint Luke Institute constituting the Board of members of St Luke's Centre.

The initial trustees represent The Catholic Bishops of England and Wales, The Catholic Bishops of Ireland, The Catholic Bishops of Scotland and The Conference of Religious in the UK and Ireland. There are four lay trustees.

The chairman of the trustees is the Reverend Dr David Songy, O.F.M.Cap, who is the President and CEO of the Saint Luke Institute, Maryland in the United States of America. Dr Songy has informed the Board that January 2023 will be his last Board Meeting as President of SLI and Board Chairman. The new President from SLI will be present at the July 2023 Board Meeting. The trustees bring a depth of experience to the centre from a variety of backgrounds. The centre is managed on a day to day basis by the Executive Director Reverend Dr G Fieldhouse-Byrne with the assistance of a management committee and a small team of experienced staff.

St Luke's Centre

Trustees' Report

Major risks and management of those risks

The major risks, to which the Charitable Company may be exposed, as identified by the trustees, have been reviewed and systems have been established to offset those risks.

Objectives and activities

Objects and aims

St Luke's Centre participates in the healing ministry of Christ by promoting the health and well-being of Roman Catholic clergy, women and men candidates for the ministry in the Roman Catholic Church in England, Scotland, Ireland and Wales.

To accomplish our ministry, we will work closely with Dioceses and Religious Congregations to provide individual assessment and evaluation, candidate assessment, outpatient therapy, tailored education and wellness programmes and conduct research. We will use our professional training and working relationships with national bodies to offer off-site Diocesan/Religious Community based consultation. Where possible we will share best practice and our services with international bodies and religious institutions.

As an independent facility, the centre will conduct its ministry in accordance with best clinical practice and in harmony with the teachings of the Gospel and the Roman Catholic Church.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. As stated above the centre engages in many services that are of benefit to individuals, groups and international bodies.

Achievements and performance

The Centre continues to offer the highest standard of service to our commissioning clients and participants. After every clinical and candidate assessment the Centre asks for detailed feedback so that we can maintain standards whilst developing the service offered to meet the needs of our commissioning clients and service participants. Our clinical staff use feedback to adapt and maintain professional services at the highest level. The Centre has adapted services in the light of COVID 19 restrictions so that we now offer both residential and non-residential programmes of assessment with both programmes utilising online assessment protocols and data gathering prior to assessments. Our hybrid professional response during COVID restrictions enabled us to maintain services throughout lockdown. It has, since then helped us to streamline staffing structures in all that we offer in support of our ministry.

Financial review

The charity has suffered a deficit in the year of £48,104 (2021: £17,215).

St Luke's Centre

Trustees' Report

Policy on reserves

At the year end the charity held total reserves of £241,745 (2021: £289,849) of which £1,196 (2021: £5,909) are held in fixed assets leaving £240,549 (2021: £283,940) in free reserves. Although the trustees now have a clearer picture of the ongoing operating costs of the centre, the level of income from its services is still uncertain given the nature of vocational discernment and fluctuating assessment numbers. The free reserves at 30 June 2022 approximated to 9 months' (2021: 10 months') of expenditure which is considered to be reasonable.

The charity does not currently have an investment policy. Following the decline in interest rates and the highly volatile nature of the stock market, funds have been retained on a liquid basis. The trustees are investigating the placement of funds on a short to medium term basis with an ethical investment Fund.

Plans for future periods

Aims and key objectives for future periods

We aim to continue to review staffing needs and ongoing professional training. Financial viability and service development in collaboration with stakeholders remains an ongoing focus for the next period of development at the Centre. We are currently working with one of our major stakeholders to develop our services in light of their developmental needs. Post pandemic the Centre has made significant adjustments to assessment programmes so that we now have both residential and non-residential assessment protocols that better serve the needs of commissioning clients and service users. We now have a blended approach to staff attendance at the Centre and work from home. We are committed to reviewing and responding to the ongoing needs of our stakeholders.

Going concern

After carefully considering the Charity's financial position and prospects, combined with risks posed by the current uncertain economic environment, the Trustees have chosen to prepare the accounts on a going concern basis.

The trustees consider that there are no material uncertainties about the Charitable Company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

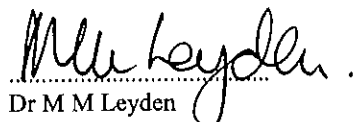
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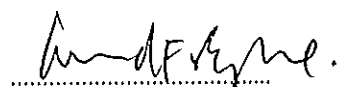
Due to the nature of the centre's operations it is not appropriate to utilise volunteers in most of its day to day activities. The centre currently has one volunteer who is providing accounting functions to the Charitable Company. The trustees wish to publicly express their gratitude for this assistance. The trustees also thank all individuals and organisations who continue to contribute so generously, both financially and with services

St Luke's Centre

Trustees' Report

The annual report was approved by the trustees of the Charitable Company on 27 JAN 2023 and signed on its behalf by:


.....
Dr M M Leyden
Trustee


.....
Rev Dr G Fieldhouse-Byrne
Company Secretary

St Luke's Centre

Statement of Trustees' Responsibilities

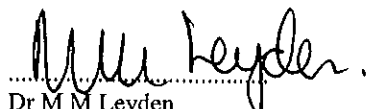
The trustees (who are also the directors of St Luke's Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

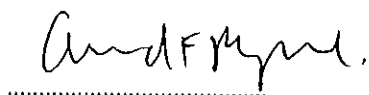
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27 Jan 2023 and signed on its behalf by:


.....
Dr M M Leyden
Trustee


.....
Rev Dr G Fieldhouse-Byrne
Company Secretary

St Luke's Centre

Independent Examiner's Report to the trustees of St Luke's Centre

I report on the accounts of the charity for the year ended 30 June 2022 which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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

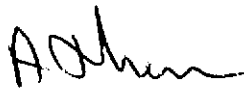
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Adam Thom FCA (ICAEW)
Beever and Struthers
Institute of Chartered Accountants in England and Wales

Suite 9 b
The Beehive, Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

Date: 27/1/23

St Luke's Centre

Statement of Financial Activities for the Year Ended 30 June 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	79,900	79,900	121,167
Charitable activities	4	217,882	217,882	205,539
Investment income	5	-	-	244
Total Income		<u>297,782</u>	<u>297,782</u>	<u>326,950</u>
Expenditure on:				
Charitable activities	6	<u>(345,886)</u>	<u>(345,886)</u>	<u>(344,165)</u>
Total Expenditure		<u>(345,886)</u>	<u>(345,886)</u>	<u>(344,165)</u>
Net expenditure		<u>(48,104)</u>	<u>(48,104)</u>	<u>(17,215)</u>
Net movement in funds		(48,104)	(48,104)	(17,215)
Reconciliation of funds				
Total funds brought forward		<u>289,849</u>	<u>289,849</u>	<u>307,064</u>
Total funds carried forward	17	<u>241,745</u>	<u>241,745</u>	<u>289,849</u>

All of the charity's activities derive from continuing operations during the above two periods.

St Luke's Centre

(Registration number: 05477576)
Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	1,196	5,909
Current assets			
Debtors	15	48,903	51,240
Cash at bank and in hand		<u>214,073</u>	<u>250,117</u>
		262,976	301,357
Creditors: Amounts falling due within one year	16	<u>(22,427)</u>	<u>(17,417)</u>
Net current assets		<u>240,549</u>	<u>283,940</u>
Net assets		<u>241,745</u>	<u>289,849</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>241,745</u>	<u>289,849</u>
Total funds	17	<u>241,745</u>	<u>289,849</u>

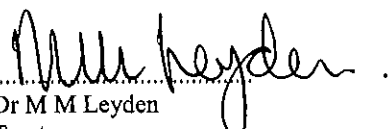
For the financial year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 27 June 2023 and signed on their behalf by:


Dr M M Leyden
Trustee

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2022

1 Charity status

The Charitable Company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Danesfield, Whalley Road, Manchester, M16 8BT.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

St Luke's Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

After carefully considering the Charity's financial position and prospects, combined with risks posed by the current uncertain economic environment, the Trustees have chosen to prepare the accounts on a going concern basis.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charitable Company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charitable Company and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charitable Company has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2022

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charitable Company's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Taxation

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold alterations	10% straight line
Furniture and fittings	20% straight line
Computer equipment	33% straight line

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2022

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charitable Company.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidence a residual interest in the assets of the charity after deducting all of its liabilities.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs).

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	332	332	21,130
Grants;			
Government grants	4,991	4,991	21,460
Grants from other charities	58,577	58,577	58,577
Donated services and facilities	16,000	16,000	20,000
	<u>79,900</u>	<u>79,900</u>	<u>121,167</u>

4 Income from charitable activities

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Evaluation and assessment fees	162,356	162,356	180,000
Education and outreach	46,967	46,967	25,539
Cottage rental	8,559	8,559	-
	<u>217,882</u>	<u>217,882</u>	<u>205,539</u>

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2022

5 Investment income

	Total 2022 £	Total 2021 £
Interest receivable and similar income;		
Interest receivable on bank deposits	-	244

6 Expenditure on charitable activities

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Staff costs	156,889	156,889	178,530
Staff training	33	33	754
Travel costs	14,717	14,717	2,990
Professional services	31,867	31,867	35,672
Education costs	-	-	3,665
Other costs	16,204	16,204	6,409
Depreciation	4,713	4,713	5,830
Establishment costs	58,903	58,903	41,606
Occupancy costs	18,127	18,127	9,507
Office costs	17,117	17,117	16,522
Insurance	3,116	3,116	3,351
Independent examination fee	3,390	3,390	-
Audit fee	-	-	5,100
Accountancy and payroll costs	9,011	9,011	7,461
Legal and professional	11,799	11,799	26,768
	<u>345,886</u>	<u>345,886</u>	<u>344,165</u>

£345,886 (2021 - £344,165) of the above expenditure was attributable to unrestricted funds and £Nil (2021 - £Nil) to restricted funds.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2022

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Audit fees			
Audit of the financial statements	-	-	5,100
Other fees paid to auditors	-	-	7,461
Independent examiner fees			
Examination of the financial statements	3,390	3,390	-
Other fees paid to examiners	9,011	9,011	-
Legal fees	11,799	11,799	26,768
	<u>24,200</u>	<u>24,200</u>	<u>39,329</u>

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	<u>4,713</u>	<u>5,830</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2022

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	143,418	163,408
Social security costs	8,337	9,924
Defined contribution Pension costs	5,134	5,198
	<u>156,889</u>	<u>178,530</u>

The monthly average number of persons (including senior management team) employed by the Charitable Company during the year was as follows:

	2022 No	2021 No
Administrative, governance and charitable activities	<u>7</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £35,231 (2021 - £35,231).

11 Independent examiner's remuneration

	2022 £
Examination of the financial statements	<u>3,390</u>
Other fees to examiners	
All other services	<u>9,011</u>

12 Auditors' remuneration

	2021 £
Audit of the financial statements	<u>5,100</u>
Other fees to auditors	
All other non-audit services	<u>7,461</u>

13 Taxation

The income and gains of the charity are exempt from taxation to the extent they are applied to its charitable objectives.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2022

14 Tangible fixed assets

	Furniture and equipment £	Property improvements £	Total £
Cost			
At 1 July 2021	115,100	120,040	235,140
At 30 June 2022	115,100	120,040	235,140
Depreciation			
At 1 July 2021	111,672	117,559	229,231
Charge for the year	2,294	2,419	4,713
At 30 June 2022	113,966	119,978	233,944
Net book value			
At 30 June 2022	1,134	62	1,196
At 30 June 2021	3,428	2,481	5,909

15 Debtors

	2022 £	2021 £
Trade debtors	47,525	43,463
Prepayments	1,378	2,777
Other debtors	-	5,000
	<u>48,903</u>	<u>51,240</u>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	10,233	5,163
Other creditors and accruals	12,194	12,254
	<u>22,427</u>	<u>17,417</u>

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2022

17 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
General	<u>289,849</u>	<u>297,782</u>	<u>(345,886)</u>	<u>241,745</u>
	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
Unrestricted funds				
General	289,082	326,950	(344,165)	271,867
Designated	<u>17,982</u>	<u>-</u>	<u>-</u>	<u>17,982</u>
Total funds	<u>307,064</u>	<u>326,950</u>	<u>(344,165)</u>	<u>289,849</u>

Designated funds are set aside to provide support to candidates in financial hardship.

18 Analysis of net assets between funds

19 Related party transactions

Rev Dr D Songy, a trustee of St Luke's Centre is also a director of St Luke's Institute. During the year the Charitable Company received £16,000 (2021: £20,000) from St Luke's Institute to contribute to the partial salary costs of a member of staff.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2022

20 Prior year Statement of Financial Activities

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	121,167	121,167
Charitable activities	4	205,539	205,539
Investment income	5	<u>244</u>	<u>244</u>
Total Income		<u>326,950</u>	<u>326,950</u>
Expenditure on:			
Charitable activities	6	<u>(344,165)</u>	<u>(344,165)</u>
Total Expenditure		<u>(344,165)</u>	<u>(344,165)</u>
Net expenditure		<u>(17,215)</u>	<u>(17,215)</u>
Net movement in funds		(17,215)	(17,215)
Reconciliation of funds			
Total funds brought forward		<u>307,064</u>	<u>307,064</u>
Total funds carried forward	17	<u>289,849</u>	<u>289,849</u>

ST LUKE'S CENTRE

England & Wales - Charity number 1111058

Accounts

Company registration number: 05477576

Charity registration number: 1111058

St Luke's Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2021

St Luke's Centre

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St Luke's Centre

Reference and Administrative Details

Trustees	Rev Dr D Songy (Chairman) Mrs P Marshall Dr M M Leyden Archbishop K O'Reily Rt Revd Dr D J Oakley Mrs A M Houghton (appointed 27 November 2020) Mr P O'Dowd (appointed 27 November 2020) Sr M Hanrahan (appointed 27 November 2020) Rev Fr E Mulcahy Rev Dr G H Maguiness
Secretary	Rev Dr G Fieldhouse-Byrne
Chief Executive Officer	Rev Dr G Fieldhouse Byrne
Principal Office	Danesfield Whalley Road Manchester Lancashire M16 8BT The charity is incorporated in England and Wales.
Company Registration Number	05477576
Charity Registration Number	1111058
Solicitors	Stone King LLP 13 Queen Square Bath BA1 2HJ
Bankers	HSBC plc Farnborough 2 Victoria Road North Farnborough Hampshire GU14 7NX
Auditor	Beever and Struthers Chartered Accountants & Statutory Auditor Suite 9 b The Beehive, Lions Drive Shadsworth Business Park Blackburn BB1 2QS

St Luke's Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditor's report of the charitable company for the year ended 30 June 2021.

Structure, governance and management

Nature of governing document

St Luke's Centre is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 10 June 2005, as amended by special resolution dated 16 January 2007.

Recruitment and appointment of trustees

The trustees originate from a variety of backgrounds, both clerical and laity with the majority being trustees of other charities.

Induction and training of trustees

The induction and training process for Trustees includes meeting key personnel from the Centre and Board members. Familiarisation with the history and current organisational make-up of the Centre is facilitated. The members of the Operations Committee meet with new Board members prior to their first meeting. Ongoing development is facilitated for each Board member.

Organisational structure

The overall governance of the centre is under the control of a Board of Trustees with the Board of Saint Luke Institute constituting the Board of members of St Luke's Centre.

The initial trustees represent The Catholic Bishops of England and Wales, The Catholic Bishops of Ireland, The Catholic Bishops of Scotland and The Conference of Religious in the UK and Ireland. There are four lay trustees.

The chairman of the trustees is the Reverend Dr David Songy, O.F.M.Cap, who is the President and CEO of the Saint Luke Institute, Maryland in the United States of America. The trustees bring a depth of experience to the centre from a variety of backgrounds. The centre is managed on a day to day basis by the Executive Director Reverend Dr G Fieldhouse-Byrne with the assistance of a management committee and a small team of experienced staff.

St Luke's Centre

Trustees' Report

Major risks and management of those risks

The major risks, to which the Charitable Company may be exposed, as identified by the trustees, have been reviewed and systems have been established to offset those risks.

Objectives and activities

Objects and aims

St Luke's Centre participates in the healing ministry of Christ by promoting the health and well-being of Roman Catholic clergy, women and men candidates for the ministry in the Roman Catholic Church in England, Scotland, Ireland and Wales.

To accomplish our ministry, we will work closely with Dioceses and Religious Congregations to provide individual assessment and evaluation, candidate assessment, outpatient therapy, tailored education and wellness programmes and conduct research. We will use our professional training and working relationships with national bodies to offer off-site Diocesan/Religious Community based consultation. Where possible we will share best practice and our services with international bodies and religious institutions.

As an independent facility, the centre will conduct its ministry in accordance with best clinical practice and in harmony with the teachings of the Gospel and the Roman Catholic Church.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. As stated above the centre engages in many services that are of benefit to individuals, groups and international bodies.

St Luke's Centre

Trustees' Report

Achievements and performance

St Luke's Centre (SLC) continues to address the mental health, risk prevention/management and educational/developmental needs of the Church within the UK, Scotland, Ireland and abroad. The majority of work continues to be professional candidate and clinical assessments. Education, outreach and supporting seminary formation in the UK and abroad enables us to help facilitate best practice and shared wisdom in all these areas. During the ongoing COVID-19 period SLC made confidential mental health support available to all clergy free of charge and Bishops shared this information through their correspondence with clergy.

We continue to work on a National level with the Bishops' Conference of England and Wales, safeguarding professionals, vocations directors and seminary rectors in responding to formation, policy and safe recruitment models for seminarians. In collaboration with Canon Paul Farrer (Rector Valladolid) the Centre continues to support men in formation at the earliest stages of seminary formation.

Responding to the challenges of the COVID-19 Epidemic the Centre and staff have had to be flexible in how we offer our assessment and support programmes. We had hoped to return to a residential format for assessments by January 2022 however this has not been possible. Since June 2021, the Centre has facilitated all assessments and support programmes in a non-residential format. During the last year we have also offered clergy renewal workshops through ZOOM and in person when restrictions have allowed. Dr Fieldhouse-Byrne was the Keynote speaker at the inaugural Leeds Trinity University Conference on Catholicism and Mental Health. The Centre staff continue to advise Religious Superiors, Bishops, clergy and Lay Church Officials from the UK, Scotland, Ireland and beyond.

Throughout the past year we have worked hard to maintain the highest standards of service and care of employees whilst adapting to the safety requirements necessitated by the COVID-19 epidemic. We are confident that going forward we can benefit from this experience.

Financial review

The charity has suffered a deficit in the year of £17,215 (2020: £60,859 deficit) resulting in a reduction reserves from £307,064 to £289,849. As a result of the COVID-19 pandemic the Centre had to close when lock down commenced and move from a residential assessment model to a non-residential remote service which thus far has been successful. A review of the costs of the charity and the change in delivery of service has resulted in a member of staff being made redundant post year end. After carefully considering the Charity's financial position and prospects, combined with risks posed by the current uncertain economic environment, the Trustees have chosen to prepare the accounts on a going concern basis.

Policy on reserves

At the year end the charity held total reserves of £289,849 (2020: £307,064) of which £5,909 (2020: £11,739) are held in fixed assets leaving £283,940 (2020: £295,325) in free reserves. Although the trustees now have a clearer picture of the ongoing operating costs of the centre, the level of income from its services is still uncertain given the nature of vocational discernment and fluctuating assessment numbers. The free reserves at 30 June 2021 approximated to 10 months' (2020: 10 months') of expenditure which is considered to be reasonable.

The charity does not currently have an investment policy. Following the decline in interest rates and the highly volatile nature of the stock market, funds have been retained on a liquid basis. The trustees are investigating the placement of funds on a short to medium term basis with an ethical investment Fund.

St Luke's Centre

Trustees' Report

Going concern

As a result of the COVID-19 pandemic the Centre had to close when lock down commenced and move from a residential assessment model to a non-residential remote service which thus far has been successful. A review of the costs of the charity and the change in delivery of service has resulted in a member of staff being made redundant during the year. After carefully considering the Charity's financial position and prospects, combined with risks posed by the current uncertain economic environment, the Trustees have chosen to prepare the accounts on a going concern basis.

The trustees consider that there are no material uncertainties about the Charitable Company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

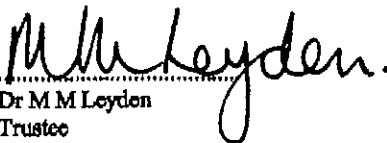
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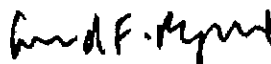
Due to the nature of the centre's operations it is not appropriate to utilise volunteers in most of its day to day activities. The centre currently has one volunteer who is providing accounting functions to the Charitable Company. The trustees wish to publicly express their gratitude for this assistance. The trustees also thank all individuals and organisations who continue to contribute so generously, both financially and with services

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the Charitable Company's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the Charitable Company on ~~29.01.22~~ 29.01.22 and signed on its behalf by:


Dr M M Leyden
Trustee


Rev Dr G Fieldhouse-Byrne
Company Secretary

St Luke's Centre

Statement of Trustees' Responsibilities

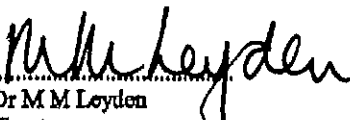
The trustees (who are also the directors of St Luke's Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 29.01.22 and signed on its behalf by:


.....
Dr M M Loyden
Trustee


.....
Rev Dr G Fieldhouse-Byrne
Company Secretary

St Luke's Centre

Independent Auditor's Report to the Members of St Luke's Centre

Opinion

We have audited the financial statements of St Luke's Centre (the 'Charitable Company') for the year ended 30 June 2021, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 30 June 2021 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

St Luke's Centre

Independent Auditor's Report to the Members of St Luke's Centre

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 6], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

St Luke's Centre

Independent Auditor's Report to the Members of St Luke's Centre

Auditor's responsibilities for the audit of the financial statements

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, safeguarding, employment and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

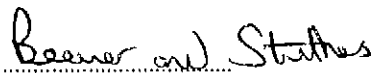
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

St Luke's Centre

Independent Auditor's Report to the Members of St Luke's Centre

Use of Our Report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Adam Thom FCA (ICAEW) (Senior Statutory Auditor)
For and on behalf of Beever and Struthers, Statutory Auditor

Suite 9 b
The Beehive, Lions Drive
Shadsworth Business Park
Blackburn
BB1 2QS

Date: 31/1/22

St Luke's Centre

Statement of Financial Activities for the Year Ended 30 June 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	121,167	121,167	149,304
Charitable activities	4	205,539	205,539	201,638
Investment income	5	244	244	1,017
Total Income		<u>326,950</u>	<u>326,950</u>	<u>351,959</u>
Expenditure on:				
Charitable activities	6	<u>(344,165)</u>	<u>(344,165)</u>	<u>(412,818)</u>
Total Expenditure		<u>(344,165)</u>	<u>(344,165)</u>	<u>(412,818)</u>
Net expenditure		<u>(17,215)</u>	<u>(17,215)</u>	<u>(60,859)</u>
Net movement in funds		(17,215)	(17,215)	(60,859)
Reconciliation of funds				
Total funds brought forward		<u>307,064</u>	<u>307,064</u>	<u>367,923</u>
Total funds carried forward	16	<u>289,849</u>	<u>289,849</u>	<u>307,064</u>

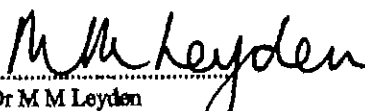
All of the charity's activities derive from continuing operations during the above two periods.

St Luke's Centre

(Registration number: 05477576)
Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	5,909	11,739
Current assets			
Debtors	14	51,240	50,793
Cash at bank and in hand		<u>250,117</u>	<u>260,958</u>
		301,357	311,751
Creditors: Amounts falling due within one year	15	<u>(17,417)</u>	<u>(16,426)</u>
Net current assets		<u>283,940</u>	<u>295,325</u>
Net assets		<u>289,849</u>	<u>307,064</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>289,849</u>	<u>307,064</u>
Total funds	16	<u>289,849</u>	<u>307,064</u>

The financial statements on pages 11 to 22 were approved by the trustees, and authorised for issue on 29 Jan 2022, and signed on their behalf by:


.....
Dr M M Leyden
Trustee

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Charity status

The Charitable Company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Danesfield, Whalley Road, Manchester, M16 8BT.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

St Luke's Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

As a result of the COVID-19 pandemic the Centre had to close when lock down commenced and move from a residential assessment model to a non-residential remote service which thus far has been successful. A review of the costs of the charity and the change in delivery of service has resulted in a member of staff being made redundant during the year. After carefully considering the Charity's financial position and prospects, combined with risks posed by the current uncertain economic environment, the Trustees have chosen to prepare the accounts on a going concern basis.

The trustees consider that there are no material uncertainties about the Charitable Company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2021

Donations and legacies

Donations are recognised when the Charitable Company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charitable Company and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charitable Company has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charitable Company's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Taxation

The Charitable Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2021

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold alterations	10% straight line
Furniture and fittings	20% straight line
Computer equipment	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charitable Company.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidence a residual interest in the assets of the charity after deducting all of its liabilities.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs).

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	21,130	21,130	13,301
Grants;			
Government grants	21,460	21,460	19,251
Grants from other charities	58,577	58,577	96,752
Donated services and facilities	20,000	20,000	20,000
	<u>121,167</u>	<u>121,167</u>	<u>149,304</u>

4 Income from charitable activities

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Evaluation and assessment fees	180,000	180,000	171,308
Education and outreach	25,539	25,539	30,330
	<u>205,539</u>	<u>205,539</u>	<u>201,638</u>

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2021

5 Investment income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	244	244	1,017

6 Expenditure on charitable activities

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Staff costs	178,530	178,530	203,849
Staff training	754	754	169
Travel costs	2,990	2,990	11,863
Professional services	35,672	35,672	39,276
Education costs	3,665	3,665	18,294
Other costs	6,409	6,409	16,553
Depreciation	5,830	5,830	6,613
Establishment costs	41,606	41,606	51,859
Occupancy costs	9,507	9,507	17,420
Office costs	16,522	16,522	16,725
Insurance	3,351	3,351	3,287
Audit fee	5,100	5,100	4,200
Accountancy and payroll costs	7,461	7,461	5,086
Legal and professional	26,768	26,768	17,624
	<u>344,165</u>	<u>344,165</u>	<u>412,818</u>

£344,165 (2020 - £412,818) of the above expenditure was attributable to unrestricted funds and £Nil (2020 - £Nil) to restricted funds.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2021

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2021 £	2020 £
Audit fees			
Audit of the financial statements	5,100	5,100	4,200
Other fees paid to auditors	7,461	7,461	5,086
Legal fees	26,768	26,768	17,624
	<u>39,329</u>	<u>39,329</u>	<u>26,910</u>

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>5,830</u>	<u>6,613</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2021

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	163,408	185,026
Social security costs	9,924	13,033
Defined contribution Pension costs	5,198	5,790
	<u>178,530</u>	<u>203,849</u>

The monthly average number of persons (including senior management team) employed by the Charitable Company during the year was as follows:

	2021 No	2020 No
Administrative, governance and charitable activities	<u>8</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £35,231 (2020 - £35,226).

11 Auditors' remuneration

	2021 £	2020 £
Audit of the financial statements	<u>5,100</u>	<u>4,200</u>
Other fees to auditors		
All other non-audit services	<u>7,461</u>	<u>5,086</u>

12 Taxation

The income and gains of the charity are exempt from taxation to the extent they are applied to its charitable objectives.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2021

13 Tangible fixed assets

	Furniture and equipment £	Property improvements £	Total £
Cost			
At 1 July 2020	115,100	120,040	235,140
At 30 June 2021	115,100	120,040	235,140
Depreciation			
At 1 July 2020	109,352	114,049	223,401
Charge for the year	2,320	3,510	5,830
At 30 June 2021	111,672	117,559	229,231
Net book value			
At 30 June 2021	3,428	2,481	5,909
At 30 June 2020	5,748	5,991	11,739

14 Debtors

	2021 £	2020 £
Trade debtors	43,463	41,600
Prepayments	2,777	4,193
Other debtors	5,000	5,000
	<u>51,240</u>	<u>50,793</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	5,163	1,319
Other creditors and accruals	12,254	15,107
	<u>17,417</u>	<u>16,426</u>

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2021

16 Funds

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
Unrestricted funds				
General	289,082	326,950	(344,165)	271,867
Designated	<u>17,982</u>	<u>-</u>	<u>-</u>	<u>17,982</u>
Total funds	<u>307,064</u>	<u>326,950</u>	<u>(344,165)</u>	<u>289,849</u>
	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Balance at 30 June 2020 £
Unrestricted funds				
General	349,941	351,959	(412,818)	289,082
Designated	<u>17,982</u>	<u>-</u>	<u>-</u>	<u>17,982</u>
Total funds	<u>367,923</u>	<u>351,959</u>	<u>(412,818)</u>	<u>307,064</u>

Designated funds are set aside to provide support to candidates in financial hardship.

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	5,909	5,909
Current assets	301,357	301,357
Current liabilities	<u>(17,417)</u>	<u>(17,417)</u>
Total net assets	<u>289,849</u>	<u>289,849</u>

18 Related party transactions

Rev Dr D Songy, a trustee of St Luke's Centre is also a director of St Luke's Institute. During the year the Charitable Company received £20,000 (2020: £20,000) from St Luke's Institute to contribute to the partial salary costs of a member of staff.

The Centre has paid rent totalling £Nil (2020: £Nil) to the Catholic Bishops of England and Wales, a Trustee, in respect of the Centre's premises.

St Luke's Centre

Notes to the Financial Statements for the Year Ended 30 June 2021

19 Prior year Statement of Financial Activities

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	3	149,304	149,304
Charitable activities	4	201,638	201,638
Investment income	5	<u>1,017</u>	<u>1,017</u>
Total Income		<u>351,959</u>	<u>351,959</u>
Expenditure on:			
Charitable activities	6	<u>(412,818)</u>	<u>(412,818)</u>
Total Expenditure		<u>(412,818)</u>	<u>(412,818)</u>
Net expenditure		<u>(60,859)</u>	<u>(60,859)</u>
Net movement in funds		(60,859)	(60,859)
Reconcillation of funds			
Total funds brought forward		<u>367,923</u>	<u>367,923</u>
Total funds carried forward	16	<u><u>307,064</u></u>	<u><u>307,064</u></u>