

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.

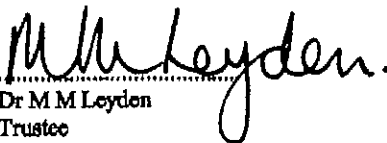
Thanks

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 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

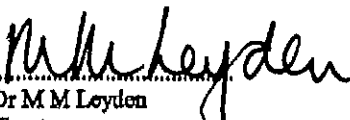
The trustees (who are also the directors of St Luke's Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable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

Beever and Struthers

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>

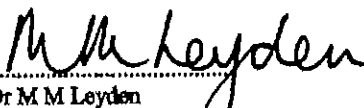
All of the charity's activities derive from continuing operations during the above two periods.

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

6 Expenditure on charitable activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
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
	344,165	344,165	412,818

£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>