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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.

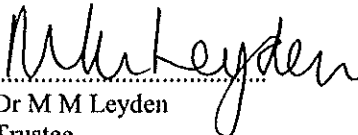
St Luke's Centre

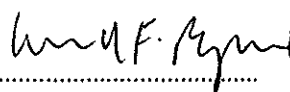
Trustees' Report

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

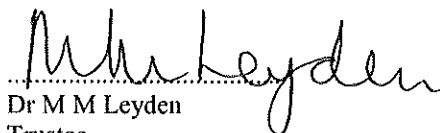
The trustees (who are also the directors of St Luke's Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable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

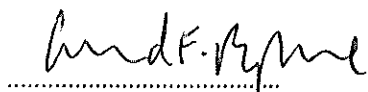
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources 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>

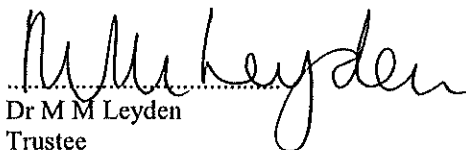
For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

6 Expenditure on charitable activities

	Unrestricted funds	Total 2024	Total 2023
	General £	£	£
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>