

ST LUKE'S CHURCH

England & Wales · Charity number 1119572

Details

Status	Registered
Legal form	Charitable company
Company number	05977613
Registered	2007-06-08
Register	View on the Charity Commission register

Contact

Address	43 Stockingate South Kirkby Pontefract WF9 3RA
Phone	01977 658 505
Email	church@stlukeonline.co.uk
Website	www.st.luke.church.info

Activities

Objects: 1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT;2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME THINK FIT; AND3 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT.

Activities: Religious activities (Christian).Children/Youth activities in the community.Overseas aid/support.Provides human resources.

Classification

- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM
- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£980,082	£965,565	£1,083,982	50
2024-03-31	£848,470	£1,038,026	£1,069,465	50
2023-03-31	£814,426	£936,294	£1,259,021	54
2022-03-31	£895,671	£912,292	£1,380,889	54
2021-03-31	£829,145	£810,698	£1,397,510	50

Trustees

Name	Role	Appointed
David Hardy		2017-03-08
GEMMA MATTHEWS		2024-11-28
JILL MAUREEN MCMAHON		
REVEREND MARTYN SULLIVAN		
SUSAN ANN SULLIVAN		
Susan Elizabeth Brown		2017-03-08

ST LUKE'S CHURCH

England & Wales - Charity number 1119572

Accounts

Charity registration number 1119572 (England and Wales)

Company registration number 05977613

ST LUKE'S CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ST LUKE'S CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J McMahon	
	S Sullivan	
	S Brown	
	D Hardy	
	M Sullivan	
	G Matthews	(Appointed 28 November 2024)
Charity number (England and Wales)	1119572	
Company number	05977613	
Registered office	St Lukes Church Carlton Road Pontefract West Yorkshire United Kingdom WF9 2QQ	
Independent examiner	Sedulo London Limited Office 605 Albert House 256 - 260 Old Street London United Kingdom EC1V 9DD	

ST LUKE'S CHURCH

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ST LUKE'S CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives of the charity as set out in the Memorandum of Association are:

- (i) the advancement of the Christian faith in accordance with the Statement of Faith of The Assemblies of God in such ways and in such parts of the United Kingdom or the world as approved by the trustees from time to time;
- (ii) to relieve sickness and financial hardship, and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as approved by the trustees from time to time; and
- (iii) to advance education in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.

These objectives reflect the aims of the charity to promote the Christian faith and follow that faith by providing community facilities and local and overseas ministration.

The charities main activities, as described below, focus on the provision of services to the local community and advancement of the Christian faith within and beyond that community.

Public benefit

With reference to the duty in section 17(5) of the Charities Act 2011, the trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

Significant activities

In accordance with our objectives the principal activities of the charitable company during the period were the provision of Christian ministration to the users of St Luke's Church, together with community centre facilities, pre-school services and day care services.

At St Luke's we provide daycare nursery services for children between the ages of 3 months to 5 years and pre-school services to children between the ages of 2 to 5 years, providing high quality childcare and learning in a safe environment. We are inspected by OFSTED and required to provide a broad and balanced curriculum, based on the governments Early Learning Goals. The nursery and pre-school enjoys an excellent reputation within the local community and is very well supported by parents.

We continue to operate the café, which is open to the community, housed during the period in our church building on Barnsley Road, South Elmsall, through which we also run our 'Let's Be Friends' befriending service for lonely and isolated members of our community. We also continue to support the One-by-One Orphanage in Kenya through church donations in the café.

ST LUKE'S CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Volunteers

St Luke's employs many suitably qualified staff, but we also continue to benefit from the time and effort donated by many volunteers who enable us to operate all our various activities, in particular with regard to the Café and Let's Be Friends service.

All volunteers are subject to vetting under DBS disclosure and follow a detailed induction process on their roles and responsibilities, to ensure that our standards of service delivery are maintained.

As trustees we are grateful for the many volunteers who serve across our various activities. As a result, a significant part of our costs are met from volunteered time. These have not been quantified in financial terms and have not been included in the statement of financial activities.

Achievements and performance

During the year further refurbishment works have continued to take place across all of our premises.

The nursery and pre-school has successfully - following our merger into one site - continued to enroll more children and has operated at or near to capacity throughout the year. We are pleased to report that the care provided by the nursery and pre-school ensures that many enquiries are received. The nursery and pre-school setting was judged to be 'Good' by OFSTED following their recent inspection.

Our café remains open to provide an environment for local adults to meet during the day, and the church continues to open its facilities to local groups to build on its community ethos.

Our 'Let's Be Friends' befriending service for lonely and isolated members of our community is also held at the café and is staffed by volunteers is continuing to provide activities, days out and an opportunity for people to meet new friends.

ST LUKE'S CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The charity's income for the year totalled £980,082 (2024: £848,470) against expenditure of £965,565 (2024: £1,038,026) leading to a surplus of £14,517 (2024: deficit of £189,556).

Included in expenditure in the prior year was the impairment of the charity's nursery premises at Barnsley Road in advance of its sale which led to a loss of £110,004. After an expected sale in 2024/25 was not completed, the property is now being marketed again and the asset continues to be held at expected sale value.

The charity's decision to consolidate all its nursery activities at its main community base on Carlton Road and sell the Barnsley Road property will enable the charity to release cash funds that will be utilised to settle loans and replenish working capital.

Going concern

The charity had a negative net current asset position at the balance sheet date (liability of £26,671; 2024: £34,446) and the trustees are aware that the availability of cash funds currently poses the biggest ongoing risk to the charity's going concern status.

However, in order to mitigate these concerns, in the year ended 31 March 2023 the trustees made the decision to close the charity's nursery premises at Barnsley Road, and consolidate all nursery activities at the charity's main community base on Carlton Road, which will increase operational efficiency.

The transfer of nursery staff and pupils to the refurbished site occurred in mid-2023 once all necessary consultations were completed and conversion works completed and signed off. The refurbishment and conversion works were initially funded from existing cash reserves and a bank loan but as noted above the Barnsley Road Nursery site is due to be sold with proceeds utilised to settle that borrowing, significantly replenish cash reserves and improve the current asset position.

While cash reserves are currently still low, it is also noted that the charity was able to generate a surplus in the year ended 31 March 2025 of £14,517, indicating the improved operating profitability achieved from the restructure. Improved results are also expected in the year ended 31 March 2026 which should further increase cash held.

The trustees are therefore satisfied with the financial position of the charity and its ability to meet its ongoing commitments, after taking into account the financial risks and uncertainties outlined in this report.

Reserves policy

The trustees' policy aim is to achieve free reserves, which are unrestricted funds less designated funds, at a level sufficient to cover charitable and governance costs for a period of six months in order to ensure the future stability of the charity. The charity has yet to achieve this level of reserves but the trustees note that reserves are due to be substantially increased by the expected sale of property.

Principal funding sources

The charity's principal sources of income are fees charged for the nursery and funding from Wakefield Metropolitan District Council. Fundraising and voluntary income provide further funding for the charity.

Major risks

As trustees we recognise the potential uncertainty over future funding levels and nursery occupancy and costs, particularly in light of inflation and its effect on wages, energy, food and consumable prices, which are considered to be the principal financial risks facing us as a charity. We continue to monitor them regularly, making adjustments to our activities and plans as required.

ST LUKE'S CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

The 2025/26 period will see the charity continue with its nursery activities at the Carlton Road site and the trustees expect that this, and the sale of the Barnsley Road property - as outlined above - will support the charity's ongoing work to become financially sustainable in the long term.

The charity has also made the decision that in 2025/26 it will no longer be affiliated with Assemblies of God and will create its own statement of faith. It will however, continue its other core activities, including running its café and the 'Let's Be Friends' befriending service.

Structure, governance and management

The charity is controlled by its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

J McMahon

S Sullivan

S Brown

R Matthews

(Resigned 15 July 2024)

D Hardy

M Sullivan

G Matthews

(Appointed 28 November 2024)

Recruitment and appointment of trustees

Trustees comprise the senior minister and other ministers of the church and others nominated by the senior minister and ratified by the trustees. Trustees are not required to retire by rotation.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The trustees are responsible for all strategic and financial decisions of the charity and meet on a regular basis throughout the year to set strategic goals, budgets and procedures.

The trustees are also responsible for overall operation and management of the charity. Some day to day decisions are delegated to senior staff in the Nursery who report to the Trustees.

Induction and training of trustees

All trustees sign a declaration that they are not barred from standing and are vetted through DBS disclosure.

All new trustees are issued with an induction pack and invited to attend an induction meeting where they are given an overview of the work of the charity and their duties and responsibilities are clarified.

The trustees' report was approved by the Board of Trustees.



M Sullivan
Trustee

Date: 22 December 2025

ST LUKE'S CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST LUKE'S CHURCH

I report to the trustees on my examination of the financial statements of St Luke's Church (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Emma Houghton FCCA

Sedulo London Limited

Office 605 Albert House
256 - 260 Old Street
London
EC1V 9DD
United Kingdom

Dated: 22 December 2025

ST LUKE'S CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income and endowments from:							
Donations and legacies	2	614,533	16,990	631,523	437,728	357	438,085
Charitable activities	3	341,401	-	341,401	405,636	-	405,636
Other trading activities	4	6,467	-	6,467	3,448	-	3,448
Investments	5	556	-	556	504	-	504
Other income	6	135	-	135	797	-	797
Total income		<u>963,092</u>	<u>16,990</u>	<u>980,082</u>	<u>848,113</u>	<u>357</u>	<u>848,470</u>
Expenditure on:							
Raising funds	7	1,401	-	1,401	874	-	874
<u>Charitable activities</u>							
Nursery	8	827,832	1,395	829,227	777,593	-	777,593
Church	8	111,505	-	111,505	241,509	-	241,509
Other	8	23,059	373	23,432	17,547	503	18,050
Total expenditure		<u>963,797</u>	<u>1,768</u>	<u>965,565</u>	<u>1,037,523</u>	<u>503</u>	<u>1,038,026</u>
Net income/(expenditure)		(705)	15,222	14,517	(189,410)	(146)	(189,556)
Transfers between funds		(77)	77	-	(42)	42	-
Net movement in funds	10	(782)	15,299	14,517	(189,452)	(104)	(189,556)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>1,067,361</u>	<u>2,104</u>	<u>1,069,465</u>	<u>1,256,813</u>	<u>2,208</u>	<u>1,259,021</u>
Fund balances at 31 March 2025		<u>1,066,579</u>	<u>17,403</u>	<u>1,083,982</u>	<u>1,067,361</u>	<u>2,104</u>	<u>1,069,465</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST LUKE'S CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		1,261,856		1,267,174
Current assets					
Debtors	15	27,074		35,563	
Cash at bank and in hand		33,725		27,804	
		60,799		63,367	
Creditors: amounts falling due within one year	16	(87,470)		(97,813)	
Net current liabilities			(26,671)		(34,446)
Total assets less current liabilities			1,235,185		1,232,728
Creditors: amounts falling due after more than one year	17		(151,203)		(163,263)
Net assets			1,083,982		1,069,465
The funds of the charity					
Restricted funds	20		17,403		2,104
Unrestricted funds			1,066,579		1,067,361
			1,083,982		1,069,465

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 22 December 2025

M Sullivan
Trustee

Company registration number 05977613 (England and Wales)

ST LUKE'S CHURCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	26		65,771		19,932
Investing activities					
Purchase of tangible fixed assets		(49,950)		(27,350)	
Proceeds from disposal of tangible fixed assets		319		890	
Investment income received		556		504	
Net cash used in investing activities			(49,075)		(25,956)
Financing activities					
Repayment of bank loans		(10,775)		(9,021)	
Net cash used in financing activities			(10,775)		(9,021)
Net increase/(decrease) in cash and cash equivalents			5,921		(15,045)
Cash and cash equivalents at beginning of year			27,804		42,849
Cash and cash equivalents at end of year			33,725		27,804

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

St Luke's Church is a private company limited by guarantee incorporated in England and Wales. The registered office is St Lukes Church, Carlton Road, Pontefract, West Yorkshire, WF9 2QQ, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The charity had a negative net current asset position at the balance sheet date (liability of £26,671; 2024: £34,446) and the trustees are aware that the availability of cash funds currently poses the biggest ongoing risk to the charity's going concern status.

However, in order to mitigate these concerns, in the year ended 31 March 2023 the trustees made the decision to close the charity's nursery premises at Barnsley Road, and consolidate all nursery activities at the charity's main community base on Carlton Road, which will increase operational efficiency.

The transfer of nursery staff and pupils to the refurbished site occurred in mid-2023 once all necessary consultations were completed and conversion works completed and signed off. The refurbishment and conversion works were initially funded from existing cash reserves and a bank loan but as noted above the Barnsley Road Nursery site is due to be sold with proceeds utilised to settle that borrowing, significantly replenish cash reserves and improve the current asset position.

While cash reserves are currently still low, it is also noted that the charity was able to generate a surplus in the year ended 31 March 2025 of £14,517, indicating the improved operating profitability achieved from the restructure. Improved results are also expected in the year ended 31 March 2026 which should further increase cash held.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Nursery fees

Income relating to fees for attendance at the Charity's nursery is recognised by the Charity when the relevant nursery sessions have occurred and there is entitlement to the funds. Any fees billed to nursery clients in the period of these accounts but relating to sessions after the balance sheet date have been deferred and are included in creditors. Similarly, fees relating to the accounts period that were billed after the balance sheet date have been accrued and included on debtors.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Raising funds

Costs of generating funds are those costs incurred in attracting voluntary income and include the costs associated with fundraising activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% on cost and 2% on cost
Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Expenditure on small items of equipment which are routinely replaced are written off to repairs and not capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	8,692	-	8,692	10,494	-	10,494
Gift aid	34,543	-	34,543	33,001	-	33,001
Grants	571,298	16,740	588,038	394,233	-	394,233
Missions	-	250	250	-	357	357
	<u>614,533</u>	<u>16,990</u>	<u>631,523</u>	<u>437,728</u>	<u>357</u>	<u>438,085</u>

Grants receivable for core activities

WMDC education funding - 3 year olds	266,434	-	266,434	261,505	-	261,505
WMDC education funding - 2 year olds	188,095	-	188,095	95,374	-	95,374
WMDC education funding - under 2 year olds	99,349	-	99,349	-	-	-
One-to-one	17,420	-	17,420	37,354	-	37,354
REPF - playground	-	16,740	16,740	-	-	-
	<u>571,298</u>	<u>16,740</u>	<u>588,038</u>	<u>394,233</u>	<u>-</u>	<u>394,233</u>

WMDC education funding - 3 year olds

An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery. This is payable in three-term periods based on the numbers and eligibility of the children.

WMDC education funding - 2 year olds

An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery. This is payable in three-term periods based on the numbers and eligibility of the children.

WMDC education funding - under 2 year olds

An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery, following the extension of the age profile of the nursery to include children under two. This is payable in three-term periods based on the numbers and eligibility of the children.

One-to-One

One to One funding is an award from Wakefield Metropolitan District Council (WMDC) towards the cost of staffing to assist children with additional needs.

REPF - playground

Playground funding is a restricted grant from The Rural England Prosperity Fund (REPF) intended for the redevelopment of the nursery's playground. The funds were fully expended in the year ended 31 March 2025 and the resulting playground is being held as a restricted fixed asset with an estimated life of 10 years.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Nursery		
Nursery fees	325,506	389,967
Café		
Sales income	7,804	8,289
Let's Be Friends		
Contributions	8,091	7,380
	<u>341,401</u>	<u>405,636</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	3,857	2,044
Rents received	1,475	1,404
Sale of miscellaneous goods	1,135	-
	<u>6,467</u>	<u>3,448</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	556	504

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	135	797
	=====	=====

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising		
Seeking donations, grants and legacies	1,401	874
	=====	=====

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Nursery 2025 £	Church 2025 £	Other 2025 £	Total 2025 £	Nursery 2024 £	Church 2024 £	Other 2024 £	Total 2024 £
Direct costs								
Staff costs	691,389	29,841	-	721,230	648,039	35,393	-	683,432
Depreciation and impairment	8,694	43,769	2,621	55,084	3,994	163,979	1,553	169,526
Premises costs	55,033	7,333	6,455	68,821	43,250	8,188	5,757	57,195
Insurance	6,772	-	-	6,772	8,606	-	-	8,606
Advertising	739	4	-	743	-	545	-	545
Telephone, postage & stationery	11,412	2,677	1,313	15,402	10,551	1,337	1,252	13,140
Consumables & equipment	12,614	5,887	2,254	20,755	8,209	5,698	607	14,514
Ministry	-	866	-	866	-	732	-	732
Donations	1,989	445	1,074	3,508	484	757	1,156	2,397
Food & refreshments	21,806	445	9,023	31,274	22,346	44	6,853	29,243
HSA	-	399	-	399	-	360	-	360
Licenses	2,292	612	27	2,931	2,389	638	-	3,027
Subscriptions	1,024	3,441	-	4,465	2,609	5,174	-	7,783
Training	888	-	-	888	1,523	-	-	1,523
Missions	-	-	327	327	-	-	457	457
Bad debts	2,444	-	-	2,444	8,167	-	-	8,167
Mortgage & loan interest	-	14,119	-	14,119	-	15,760	-	15,760
	817,096	109,838	23,094	950,028	760,167	238,605	17,635	1,016,407
Share of support and governance costs (see note 9)								
Governance	12,131	1,667	338	14,136	17,426	2,904	415	20,745
	829,227	111,505	23,432	964,164	777,593	241,509	18,050	1,037,152

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Expenditure on charitable activities								(Continued)
Analysis by fund									
Unrestricted funds	827,832	111,505	23,059	962,396	777,593	241,509	17,547	1,036,649	
Restricted funds	1,395	-	373	1,768	-	-	503	503	
	829,227	111,505	23,432	964,164	777,593	241,509	18,050	1,037,152	

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities

	2025 £	2024 £
Governance costs	14,136	20,745
Analysed between:		
Nursery	12,131	17,426
Church	1,667	2,904
Other	338	415
	14,136	20,745

Governance costs comprise:	2025 £	2024 £
Independent Examiner's fee	650	650
Accountancy	2,662	5,230
Legal and professional	9,779	13,616
Finance charges	1,045	1,249
	14,136	20,745

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	650	650
Depreciation of owned tangible fixed assets	55,084	59,522
Impairment of owned tangible fixed assets	-	110,004
Profit on disposal of tangible fixed assets	(135)	(797)
Operating lease charges	3,720	-

11 Trustees

Remuneration was made to Rev M Sullivan of £29,107 (2024: £29,107) and Mrs J M McMahon of £1,691 (2024: £15,248) for their services as minister/nursery manager and administrator respectively. Remuneration was also made to Mrs G Matthews, who was appointed as a trustee on 28 November 2024 and is paid in respect of her employment as Finance Manager. The value of remuneration paid to G Matthews after her appointment was £6,431 (2024: £nil)

In addition, job related accommodation and related utility costs are provided to the Rev M Sullivan in his capacity as Minister to St Luke's Church.

No remuneration is paid to Trustees in respect of their activities as Trustees.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable activities	50	50

Employment costs

	2025 £	2024 £
Wages and salaries	675,845	648,046
Social security costs	34,167	26,448
Other pension costs	11,218	8,938
	721,230	683,432

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2024	1,727,956	49,135	135,610	249,702	2,162,403
Additions	27,014	2,280	9,562	11,096	49,952
Disposals	-	(1,713)	-	-	(1,713)
At 31 March 2025	1,754,970	49,702	145,172	260,798	2,210,642
Depreciation and impairment					
At 1 April 2024	511,369	45,003	116,483	222,376	895,231
Depreciation charged in the year	31,750	1,156	6,305	15,873	55,084
Eliminated in respect of disposals	-	(1,529)	-	-	(1,529)
At 31 March 2025	543,119	44,630	122,788	238,249	948,786
Carrying amount					
At 31 March 2025	1,211,851	5,072	22,384	22,549	1,261,856
At 31 March 2024	1,216,587	4,132	19,127	27,328	1,267,174

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14	Tangible fixed assets			(Continued)
15	Debtors		2025	2024
			£	£
	Amounts falling due within one year:			
	Trade debtors		25,331	33,497
	Other debtors		1,743	2,066
			<u>27,074</u>	<u>35,563</u>
16	Creditors: amounts falling due within one year		2025	2024
		Notes	£	£
	Bank loans	18	11,936	10,651
	Other taxation and social security		2,786	2,270
	Trade creditors		1,632	7,552
	Other creditors		54,184	54,491
	Accruals and deferred income		16,932	22,849
			<u>87,470</u>	<u>97,813</u>
17	Creditors: amounts falling due after more than one year		2025	2024
		Notes	£	£
	Bank loans	18	151,203	163,263
18	Loans and overdrafts		2025	2024
			£	£
	Bank loans		163,139	173,914
	Payable within one year		11,936	10,651
	Payable after one year		151,203	163,263
			<u>-</u>	<u>101,032</u>
	Amounts included above which fall due after five years:			
	Payable by instalments		-	101,032

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Loans and overdrafts

(Continued)

Long-term loans include a mortgage loan secured by a fixed charge over certain of the charity's freehold properties. The total secured borrowings at the balance sheet date were £125,282 (2024: £130,332)

19 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	11,218	8,938

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Missions	-	250	(327)	77	-
Community Garden	2,104	-	(46)	-	2,058
Playground	-	16,740	(1,395)	-	15,345
	<u>2,104</u>	<u>16,990</u>	<u>(1,768)</u>	<u>77</u>	<u>17,403</u>
	<u>2,104</u>	<u>16,990</u>	<u>(1,768)</u>	<u>77</u>	<u>17,403</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Missions	58	357	(457)	42	-
Community Garden	2,150	-	(46)	-	2,104
	<u>2,208</u>	<u>357</u>	<u>(503)</u>	<u>42</u>	<u>2,104</u>
	<u>2,208</u>	<u>357</u>	<u>(503)</u>	<u>42</u>	<u>2,104</u>

The Missions fund represents monies raised to fund missionary activities including the One-by-One Orphanage in Kenya.

The Community Garden fund represents the book value of community garden fixed assets partly funded by restricted grants.

The Playground fund represents the book value of playground fixed assets partly funded by restricted grants.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated - Freehold Property	1,084,152	-	(39,890)	24,905	1,069,167
General funds	(16,791)	963,092	(923,907)	(24,982)	(2,588)
	<u>1,067,361</u>	<u>963,092</u>	<u>(963,797)</u>	<u>(77)</u>	<u>1,066,579</u>
	<u><u>1,067,361</u></u>	<u><u>963,092</u></u>	<u><u>(963,797)</u></u>	<u><u>(77)</u></u>	<u><u>1,066,579</u></u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated - Freehold Property	1,200,974	-	(39,069)	(77,753)	1,084,152
General funds	55,839	848,113	(998,454)	77,711	(16,791)
	<u>1,256,813</u>	<u>848,113</u>	<u>(1,037,523)</u>	<u>(42)</u>	<u>1,067,361</u>
	<u><u>1,256,813</u></u>	<u><u>848,113</u></u>	<u><u>(1,037,523)</u></u>	<u><u>(42)</u></u>	<u><u>1,067,361</u></u>

The designated fund for freehold properties represents the book value of the properties from which the charity carries out its activities, net of related mortgage borrowing. Transfers to this fund from the general fund represent the net change in the book value of the Charity's properties in the year (including any impairment losses), net of related mortgage borrowing.

22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	1,244,453	17,403	1,261,856
Current assets/(liabilities)	(26,671)	-	(26,671)
Long term liabilities	(151,203)	-	(151,203)
	<u>1,066,579</u>	<u>17,403</u>	<u>1,083,982</u>
	<u><u>1,066,579</u></u>	<u><u>17,403</u></u>	<u><u>1,083,982</u></u>

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,265,070	2,104	1,267,174
Current assets/(liabilities)	(34,446)	-	(34,446)
Long term liabilities	(163,263)	-	(163,263)
	<u>1,067,361</u>	<u>2,104</u>	<u>1,069,465</u>

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	1,248	-
Between two and five years	4,680	-
	<u>5,928</u>	<u>-</u>

24 Related party transactions

In the year ended 31 March 2024, the charity received £50,000 in respect of an interest-free loan from a church member who is also a relative of a staff member.

Repayment is due within 5 working days of receipt of funds from the sale of the charity's property at Barnsley Road. There is a reasonable expectation that this sale will be completed within 12 months of the balance sheet date so this loan has been included in Current Liabilities as an Other Creditor. The amount due at the balance sheet date was £50,000.

There were no other disclosable related party transactions during the year other than employee related remuneration as disclosed at note 11.

25 Limited By Guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation. At the balance sheet date there were 6 (2024: 6) guaranteeing members.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

26	Cash generated from operations	2025	2024
		£	£
	Surplus/(deficit) for the year	14,517	(189,556)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(556)	(504)
	Gain on disposal of tangible fixed assets	(135)	(797)
	Depreciation and impairment of tangible fixed assets	55,084	169,526
	Movements in working capital:		
	Decrease/(increase) in debtors	8,489	(7,266)
	(Decrease)/increase in creditors	(11,628)	48,529
	Cash generated from operations	65,771	19,932

27	Analysis of changes in net (debt)/funds	At 1 April 2024	Cash flows	At 31 March 2025
		£	£	£
	Cash at bank and in hand	27,804	5,921	33,725
	Loans falling due within one year	(10,651)	(1,285)	(11,936)
	Loans falling due after more than one year	(163,263)	12,060	(151,203)
		(146,110)	16,696	(129,414)

ST LUKE'S CHURCH

England & Wales - Charity number 1119572

Accounts

Charity registration number 1119572

Company registration number 05977613 (England and Wales)

ST LUKE'S CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ST LUKE'S CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J McMahon
	S Sullivan
	S Brown
	D Hardy
	M Sullivan
Charity number	1119572
Company number	05977613
Registered office	St Lukes Church Carlton Road Pontefract West Yorkshire United Kingdom WF9 2QQ
Independent examiner	Sedulo London Limited Office 605 Albert House 256 - 260 Old Street London United Kingdom EC1V 9DD

ST LUKE'S CHURCH

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ST LUKE'S CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Objectives and activities

The objectives of the charity as set out in the Memorandum of Association are:

- (i) the advancement of the Christian faith in accordance with the Statement of Faith of The Assemblies of God in such ways and in such parts of the United Kingdom or the world as approved by the trustees from time to time;
- (ii) to relieve sickness and financial hardship, and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as approved by the trustees from time to time; and
- (iii) to advance education in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.

These objectives reflect the aims of the charity to promote the Christian faith and follow that faith by providing community facilities and local and overseas ministration.

The charities main activities, as described below, focus on the provision of services to the local community and advancement of the Christian faith within and beyond that community.

Public benefit

With reference to the duty in section 17(5) of the Charities Act 2011, the trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

Significant activities

In accordance with our objectives the principal activities of the charitable company during the period were the provision of Christian ministration to the users of St Luke's Church, together with community centre facilities, pre-school services and day care services.

At St Luke's we provide daycare nursery services for children between the ages of 3 months to 5 years and pre-school services to children between the ages of 2 to 5 years, providing high quality childcare and learning in a safe environment. We are inspected by OFSTED and required to provide a broad and balanced curriculum, based on the governments Early Learning Goals. The nursery and pre-school enjoys and excellent reputation within the local community and is very well supported by parents.

We continue to operate the café, which is open to the community, housed during the period in our church building on Barnsley Road, South Elmsall, through which we also run our 'Let's Be Friends' befriending service for lonely and isolated members of our community. We also continue to support the One-by-One Orphanage in Kenya through church donations in the café.

ST LUKE'S CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Volunteers

St Luke's employs many suitably qualified staff, but we also continue to benefit from the time and effort donated by many volunteers who enable us to operate all our various activities, in particular with regard to the Café and Let's Be Friends service. All volunteers are subject to vetting under DBS disclosure and follow a detailed induction process on their roles and responsibilities, to ensure that our standards of service delivery are maintained.

As trustees we are grateful for the many volunteers who serve across our various activities. As a result a significant part of our costs are met from volunteered time. These have not been quantified in financial terms and have not been included in the statement of financial activities.

Achievements and performance

During the year further refurbishment works have continued to take place across all of our premises.

The nursery & pre-school has successfully; following our merger into one site; continued to enrol more children and has operated at or near to capacity throughout the year. We are pleased to report that the care provided by the nursery & pre-school ensures that many enquiries are received. The nursery & pre-school setting was judged to be 'Good' by OFSTED following their recent inspection.

Our café remains open to provide an environment for local adults to meet during the day, and the church continues to open its facilities to local groups to build on its community ethos.

Our 'Let's Be Friends' befriending service for lonely and isolated members of our community is also held at the café and is staffed by volunteers is continuing to provide activities, days out and an opportunity for people to meet new friends.

Financial review

The charity's income for the year totalled £848,470 (2023: £814,426) against expenditure of £1,038,026 (2023: £936,294) leading to a deficit of £189,556 (2023: deficit of £121,868).

Included in expenditure is the impairment of the charity's nursery premises at Barnsley Road in expectation of its sale during 2024-25 which led to a loss of £110,004. After the year end, a contract has been signed in regard to the property sale and the sale is subject to planning permission.

While a significant loss has been recognised on impairment, the charity's decision to consolidate all its nursery activities at its main community base on Carlton Road will nonetheless enable the charity to release cash funds that will be utilised to settle loans and replenish working capital.

Going concern

The charity had a negative net current asset position at the balance sheet date (liability of £34,446) and the trustees are aware that the availability of cash funds currently poses the biggest ongoing risk to the charity's going concern status.

However, in order to mitigate these concerns, in the year ended 31 March 2023 the trustees made the decision to close the charity's nursery premises at Barnsley Road, and consolidate all nursery activities at the charity's main community base on Carlton Road, which will increase operational efficiency.

The transfer of nursery staff and pupils to the refurbished site occurred in mid 2023 once all necessary consultations were completed and conversion works completed and signed off. The refurbishment and conversion works have been initially funded from existing cash reserves and a bank loan but as noted above the Barnsley Road Nursery site will be shortly be sold with proceeds utilised to settle that borrowing and significantly replenish cash reserves and improve its current asset position.

The trustees are therefore satisfied with the financial position of the charity and its ability to meet its ongoing commitments, after taking into account the financial risks and uncertainties outlined in this report.

ST LUKE'S CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The trustees' policy aim is to achieve free reserves, which are unrestricted funds less designated funds, at a level sufficient to cover charitable and governance costs for a period of six months in order to ensure the future stability of the charity. The charity has yet to achieve this level of reserves but the trustees note that reserves are due to be substantially increased by the expected sale of property in the year 2024-25.

Principal funding sources

The charity's principal sources of income are fees charged for the nursery and funding from Wakefield Metropolitan District Council. Fundraising and voluntary income provide further funding for the charity.

Major risks

As trustees we recognise the potential uncertainty over future funding levels and nursery occupancy and costs, particularly in light of inflation and its effect on wages, energy, food and consumable prices, which are considered to be the principal financial risks facing us as a charity. We continue to monitor them regularly, making adjustments to our activities and plans as required.

Plans for future periods

The 2024/25 period will see the charity finalise the consolidation of its nursery activities at the Carlton Road site and the trustees expect that this, and the sale of the Barnsley Road property - as outlined above - will support the charity's ongoing work to become financially sustainable in the long term.

The charity will also continue its other core activities, including running its café and the 'Let's Be Friends' befriending service.

Structure, governance and management

The charity is controlled by its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

J McMahon

S Sullivan

S Brown

R Matthews

(Resigned 15 July 2024)

D Hardy

M Sullivan

M Thrower

(Appointed 16 April 2023 and resigned 7 March 2024)

Recruitment and appointment of trustees

Trustees comprise the senior minister and other ministers of the church and others nominated by the senior minister and ratified by the trustees. Trustees are not required to retire by rotation.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The trustees are responsible for all strategic and financial decisions of the charity and meet on a regular basis throughout the year to set strategic goals, budgets and procedures.

The trustees are also responsible for overall operation and management of the charity. Some day to day decisions are delegated to senior staff in the Nursery who report to the Trustees.

ST LUKE'S CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Induction and training of trustees

All trustees sign a declaration that they are not barred from standing and are vetted through DBS disclosure.

All new trustees are issued with an induction pack and invited to attend an induction meeting where they are given an overview of the work of the charity and their duties and responsibilities are clarified.

The trustees' report was approved by the Board of Trustees.

M Sullivan
.....

M Sullivan

Trustee

Date: 23/12/2024
.....

ST LUKE'S CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST LUKE'S CHURCH

I report to the trustees on my examination of the financial statements of St Luke's Church (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Daniel Wilson FCCA

Sedulo London Limited

Office 605 Albert House
256 - 260 Old Street
London
EC1V 9DD
United Kingdom

Dated: 23 December 2024

ST LUKE'S CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
Income and endowments from:							
Donations and legacies	2	437,728	357	438,085	456,591	734	457,325
Charitable activities	3	405,636	-	405,636	349,754	-	349,754
Other trading activities	4	3,448	-	3,448	5,074	-	5,074
Investments	5	504	-	504	273	-	273
Other income	6	797	-	797	2,000	-	2,000
Total income		848,113	357	848,470	813,692	734	814,426
Expenditure on:							
Raising funds	7	874	-	874	4,137	-	4,137
<u>Charitable activities</u>							
Nursery	8	763,071	-	763,071	725,823	-	725,823
Church	8	256,031	-	256,031	189,620	-	189,620
Other	8	17,547	503	18,050	15,992	722	16,714
Total expenditure		1,037,523	503	1,038,026	935,572	722	936,294
Net expenditure		(189,410)	(146)	(189,556)	(121,880)	12	(121,868)
Transfers between funds		(42)	42	-	-	-	-
Net movement in funds	10	(189,452)	(104)	(189,556)	(121,880)	12	(121,868)
Reconciliation of funds:							
Fund balances at 1 April 2023		1,256,813	2,208	1,259,021	1,378,693	2,196	1,380,889
Fund balances at 31 March 2024		1,067,361	2,104	1,069,465	1,256,813	2,208	1,259,021

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST LUKE'S CHURCH

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		1,267,174		1,409,443
Current assets					
Debtors	16	35,563		28,297	
Cash at bank and in hand		27,804		42,849	
		63,367		71,146	
Creditors: amounts falling due within one year	17	(97,813)		(49,560)	
Net current (liabilities)/assets			(34,446)		21,586
Total assets less current liabilities			1,232,728		1,431,029
Creditors: amounts falling due after more than one year	18		(163,263)		(172,008)
Net assets			1,069,465		1,259,021
The funds of the charity					
Restricted funds	21		2,104		2,208
Unrestricted funds			1,067,361		1,256,813
			1,069,465		1,259,021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 23/12/2024.....

M Sullivan

M Sullivan

Trustee

Company registration number 05977613 (England and Wales)

ST LUKE'S CHURCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	26		19,932		(20,781)
Investing activities					
Purchase of tangible fixed assets		(27,350)		(76,195)	
Proceeds from disposal of tangible fixed assets		890		2,000	
Investment income received		504		273	
Net cash used in investing activities			(25,956)		(73,922)
Financing activities					
Proceeds from new bank loans		-		50,000	
Repayment of bank loans		(9,021)		(7,099)	
Net cash (used in)/generated from financing activities			(9,021)		42,901
Net decrease in cash and cash equivalents			(15,045)		(51,802)
Cash and cash equivalents at beginning of year			42,849		94,651
Cash and cash equivalents at end of year			27,804		42,849

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

St Luke's Church is a private company limited by guarantee incorporated in England and Wales. The registered office is St Lukes Church, Carlton Road, Pontefract, West Yorkshire, WF9 2QQ, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The charity had a negative net current asset position at the balance sheet date (liability of £34,446) and the trustees are aware that the availability of cash funds currently poses the biggest ongoing risk to the charity's going concern status.

However, in order to mitigate these concerns, in the year ended 31 March 2023 the trustees made the decision to close the charity's nursery premises at Barnsley Road, and consolidate all nursery activities at the charity's main community base on Carlton Road, which will increase operational efficiency.

The transfer of nursery staff and pupils to the refurbished site occurred in mid 2023 once all necessary consultations were completed and conversion works completed and signed off. The refurbishment and conversion works have been initially funded from existing cash reserves and a bank loan but as noted above the Barnsley Road Nursery site will be shortly be sold with proceeds utilised to settle that borrowing and significantly replenish cash reserves and improve its current asset position.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Nursery fees

Income relating to fees for attendance at the Charity's nursery is recognised by the Charity when the relevant nursery sessions have occurred and there is entitlement to the funds. Any fees billed to nursery clients in the period of these accounts but relating to sessions after the balance sheet date have been deferred and are included in creditors.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Raising funds

Costs of generating funds are those costs incurred in attracting voluntary income and include the costs associated with fundraising activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% on cost and 2% on cost
Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Expenditure on small items of equipment which are routinely replaced are written off to repairs and not capitalised.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations	10,494	-	10,494	8,710	-	8,710
Gift aid	33,001	-	33,001	46,859	-	46,859
Grants	394,233	-	394,233	401,022	-	401,022
Missions	-	357	357	-	734	734
	<u>437,728</u>	<u>357</u>	<u>438,085</u>	<u>456,591</u>	<u>734</u>	<u>457,325</u>
Grants receivable for core activities						
WMDC education funding 3 year olds	261,505	-	261,505	227,616	-	227,616
WMDC education funding 2 year olds	95,374	-	95,374	127,848	-	127,848
One-to-one	37,354	-	37,354	44,058	-	44,058
Government grants	-	-	-	1,500	-	1,500
	<u>394,233</u>	<u>-</u>	<u>394,233</u>	<u>401,022</u>	<u>-</u>	<u>401,022</u>

WMDC education funding 3 year olds

An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery. This is payable in three-term periods based on the numbers and eligibility of the children.

WMDC education funding 2 year olds

An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery, following the extension of the age profile of the nursery to include two year old children. This is payable in three-term periods based on the numbers and eligibility of the children.

One-to-One

One to One funding is an award from Wakefield Metropolitan District Council (WMDC) towards the cost of staffing to assist children with additional needs.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Nursery		
Nursery fees	389,967	336,961
Café		
Sales income	8,289	8,454
Let's Be Friends		
Contributions	7,380	4,339
	<u>405,636</u>	<u>349,754</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	2,044	3,715
Rents received	1,404	1,359
Other trading activities	<u>3,448</u>	<u>5,074</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>504</u>	<u>273</u>

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	797	2,000
	=====	=====

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising		
Seeking donations, grants and legacies	874	4,137
	=====	=====

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Nursery 2024 £	Church 2024 £	Other 2024 £	Total 2024 £	Nursery 2023 £	Church 2023 £	Other 2023 £	Total 2023 £
Direct costs								
Staff costs	648,039	35,393	-	683,432	593,602	75,397	-	668,999
Depreciation and impairment	3,994	163,979	1,553	169,526	3,524	66,400	1,779	71,703
Premises costs	43,250	8,188	5,757	57,195	55,777	11,930	6,982	74,689
Insurance	8,606	-	-	8,606	5,515	-	-	5,515
Advertising	-	545	-	545	11	1,715	-	1,726
Telephone, postage & stationery	10,551	1,337	1,252	13,140	10,264	2,308	1,122	13,694
Consumables & equipment	8,209	5,698	607	14,514	15,862	11,674	24	27,560
Ministry	-	732	-	732	-	199	-	199
Donations	484	757	1,156	2,397	235	778	-	1,013
Food & refreshments	22,346	44	6,853	29,243	20,897	-	5,919	26,816
HSA	-	360	-	360	-	377	-	377
Licenses	2,389	638	-	3,027	119	940	-	1,059
Subscriptions	2,609	5,174	-	7,783	3,631	6,001	50	9,682
Training	1,523	-	-	1,523	1,616	416	-	2,032
Missions	-	-	457	457	-	-	676	676
Bad debts	8,167	-	-	8,167	7,728	-	-	7,728
Mortgage & loan interest	-	15,760	-	15,760	-	9,646	-	9,646
	760,167	238,605	17,635	1,016,407	718,781	187,781	16,552	923,114
Share of support and governance costs (see note 9)								
Governance	2,904	17,426	415	20,745	7,042	1,839	162	9,043
	763,071	256,031	18,050	1,037,152	725,823	189,620	16,714	932,157

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8	Expenditure on charitable activities								(Continued)
Analysis by fund									
Unrestricted funds	763,071	256,031	17,547	1,036,649	725,823	189,620	15,992	931,435	
Restricted funds	-	-	503	503	-	-	722	722	
	<u>763,071</u>	<u>256,031</u>	<u>18,050</u>	<u>1,037,152</u>	<u>725,823</u>	<u>189,620</u>	<u>16,714</u>	<u>932,157</u>	
	<u><u>763,071</u></u>	<u><u>256,031</u></u>	<u><u>18,050</u></u>	<u><u>1,037,152</u></u>	<u><u>725,823</u></u>	<u><u>189,620</u></u>	<u><u>16,714</u></u>	<u><u>932,157</u></u>	

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs allocated to activities

	2024 £	2023 £
Governance costs	20,745	9,043
Analysed between:		
Nursery	2,904	7,042
Church	17,426	1,839
Other	415	162
	20,745	9,043

	2024 £	2023 £
Governance costs comprise:		
Independent Examiner's fee	650	650
Accountancy	5,230	1,792
Legal and professional	13,616	5,635
Finance charges	1,249	966
	20,745	9,043

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	650	650
Depreciation of owned tangible fixed assets	59,522	71,703
Impairment of owned tangible fixed assets	110,004	-
Profit on disposal of tangible fixed assets	(797)	(2,000)

11 Trustees

Remuneration was made to Rev M Sullivan of £29,107 (2023: £29,734) and Mrs J McMahon of £15,248 (2023: £12,379) for services as minister/nursery manager and administrator respectively. In addition, job related accommodation and related utility costs are provided to the Rev M Sullivan in his capacity as Minister to St Luke's Church. The aggregate amount paid is disclosed as trustee salaries in note 12.

No remuneration is paid to trustees in respect of their activities as trustees.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	50	54

Employment costs

	2024 £	2023 £
Wages and salaries	648,046	636,218
Social security costs	26,448	24,818
Other pension costs	8,938	7,963
	683,432	668,999

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2023	1,820,308	53,208	130,162	246,381	2,250,059
Additions	17,652	-	6,375	3,323	27,350
Disposals	-	(4,073)	(928)	-	(5,001)
At 31 March 2024	1,837,960	49,135	135,609	249,704	2,272,408
Depreciation and impairment					
At 1 April 2023	482,921	47,638	112,216	197,841	840,616
Depreciation charged in the year	28,448	1,377	5,162	24,535	59,522
Impairment losses	110,004	-	-	-	110,004
Eliminated in respect of disposals	-	(4,012)	(896)	-	(4,908)
At 31 March 2024	621,373	45,003	116,482	222,376	1,005,234
Carrying amount					
At 31 March 2024	1,216,587	4,132	19,127	27,328	1,267,174
At 31 March 2023	1,337,387	5,570	17,946	48,540	1,409,443

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets (Continued)

More information on the impairment arising in the year is given in note 15.

15 Impairments

Following the balance sheet date a contract for the sale of one of the charity's freehold properties was completed on 30 July 2024, subject to planning permission. Therefore the date of actual sale is still unknown. The active market value of the property per the contract is £250,000 and consequently the asset, which had a carrying value of £360,004 at 1 April 2023, has been impaired accordingly. The impairment losses as recognised in the statement of financial activities are:

	2024 £	2023 £
In respect of:		
Freehold property	110,004	-

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	33,497	25,484
Other debtors	2,066	2,813
	<u>35,563</u>	<u>28,297</u>

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	19	10,651	10,927
Other taxation and social security		2,270	3,318
Trade creditors		7,552	13,257
Other creditors		54,491	3,854
Accruals and deferred income		22,849	18,204
		<u>97,813</u>	<u>49,560</u>

18 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	19	163,263	172,008

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Loans and overdrafts

	2024 £	2023 £
Bank loans	173,914	182,935
Payable within one year	10,651	10,927
Payable after one year	163,263	172,008
Amounts included above which fall due after five years:		
Payable by instalments	101,032	118,078

Long-term loans include a mortgage loan secured by a fixed charge over certain of the charity's freehold properties. The total secured borrowings at the balance sheet date were £130,332 (2023: £134,263)

20 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	8,938	7,963

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Missions	58	357	(457)	42	-
Community Garden	2,150	-	(46)	-	2,104
	2,208	357	(503)	42	2,104

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Missions	-	734	(676)	-	58
Community Garden	2,196	-	(46)	-	2,150
	<u>2,196</u>	<u>734</u>	<u>722</u>	<u>-</u>	<u>2,208</u>

The Missions fund represents monies raised to fund missionary activities including the One-by-One Orphanage in Kenya.

The Community Garden fund represents the book value of community garden fixed assets partly funded by restricted grants.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated - Freehold Property	1,200,974	-	(39,069)	(77,753)	1,084,152
General funds	55,839	848,113	(998,454)	77,711	(16,791)
	<u>1,256,813</u>	<u>848,113</u>	<u>(1,037,523)</u>	<u>(42)</u>	<u>1,067,361</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Designated - Freehold Property	1,178,368	-	(43,123)	65,729	1,200,974
Designated - The Shed (Youth Centre)	1,087	-	(96)	(991)	-
General funds	199,238	813,692	(892,353)	(64,738)	55,839
	<u>1,378,693</u>	<u>813,692</u>	<u>935,572</u>	<u>-</u>	<u>1,256,813</u>

The designated fund for freehold properties represents the book value of the properties from which the charity carries out its activities, net of related mortgage borrowing. Transfers to this fund from the general fund represent the net change in the book value of the Charity's properties in the year (including any impairment losses), net of related mortgage borrowing.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,265,070	2,104	1,267,174
Current assets/(liabilities)	(34,446)	-	(34,446)
Long term liabilities	(163,263)	-	(163,263)
	<u>1,067,361</u>	<u>2,104</u>	<u>1,069,465</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,407,293	2,150	1,409,443
Current assets/(liabilities)	21,528	58	21,586
Long term liabilities	(172,008)	-	(172,008)
	<u>1,256,813</u>	<u>2,208</u>	<u>1,259,021</u>

24 Related party transactions

In the year, the charity received £50,000 in respect of an interest-free loan from a church member who is also a relative of a staff member.

Repayment is due within 5 working days of receipt of funds from the sale of the charity's property at Barnsley Road. There is a reasonable expectation that this sale will be completed within 12 months of the balance sheet date so this loan has been included in Current Liabilities as an Other Creditor. The amount due at the balance sheet date was £50,000.

There were no other disclosable related party transactions during the year other than employee related remuneration as disclosed at note 11.

25 Limited By Guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation. At the balance sheet date there were 6 (2023:6) guaranteeing members.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

26	Cash generated from operations	2024	2023	
		£	£	
	Deficit for the year	(189,556)	(121,868)	
	Adjustments for:			
	Investment income recognised in statement of financial activities	(504)	(273)	
	Gain on disposal of tangible fixed assets	(797)	(2,000)	
	Depreciation and impairment of tangible fixed assets	169,526	71,703	
	Movements in working capital:			
	(Increase)/decrease in debtors	(7,266)	32,782	
	Increase/(decrease) in creditors	48,529	(1,125)	
	Cash generated from/(absorbed by) operations	19,932	(20,781)	
27	Analysis of changes in net (debt)/funds			
		At 1 April 2023	Cash flows	At 31 March 2024
		£	£	£
	Cash at bank and in hand	42,849	(15,045)	27,804
	Loans falling due within one year	(10,927)	276	(10,651)
	Loans falling due after more than one year	(172,008)	8,745	(163,263)
		(140,086)	(6,024)	(146,110)

ST LUKE'S CHURCH

England & Wales - Charity number 1119572

Accounts

REGISTERED COMPANY NUMBER: 05977613 (England and Wales)
REGISTERED CHARITY NUMBER: 1119572

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
ST LUKE'S CHURCH

ST LUKE'S CHURCH

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FOR THE YEAR ENDED 31 MARCH 2023**

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ST LUKE'S CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as set out in the Memorandum of Association are:

(i) the advancement of the Christian faith in accordance with the Statement of Faith of The Assemblies of God in such ways and in such parts of the United Kingdom or the world as approved by the trustees from time to time;

(ii) to relieve sickness and financial hardship, and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as approved by the trustees from time to time; and

(iii) to advance education in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.

These objectives reflect the aims of the charity to promote the Christian faith and follow that faith by providing community facilities and local and overseas ministration.

The charities main activities, as described below, focus on the provision of services to the local community and advancement of the Christian faith within and beyond that community.

Significant activities

In accordance with our objectives the principal activities of the charitable company during the period were the provision of Christian ministration to the users of St Luke's Church, together with community centre facilities, pre-school services and day care nursery services.

At St Luke's we provide daycare nursery services for children between the ages of 3 months to 5 years and pre-school services to children between the ages of 2 to 5 years, providing high quality childcare and learning in a safe environment. We are inspected by OFSTED and required to provide a broad and balanced curriculum, based on the government's Early Learning Goals. The nursery and pre-school enjoys an excellent reputation within the local community and is very well supported by local parents.

We continue to operate a café which is open to the community, housed during the period in our church building on Barnsley Road, South Elmsall, through which we also ran our 'Lets be Friends' befriending service for lonely and isolated members of our community. And we also continue to support the One-by-One Orphanage in Kenya through church donations and donations in the café.

All of the above activities were significantly affected by the Covid 19 pandemic, with only the Nursery remaining open during the year to March 21 and ministration being provided online. In the years to March 22 and 23, as Covid restrictions eased, we were able to welcome members of the Community back to our premises and resume face to face ministration, and the Nursery was able to fully open. Unfortunately we were unable to reopen The Shed, our youth centre, and this is now permanently closed due to the renovation of our Carlton Road premises for use by the nursery.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

With reference to the duty in section 17(5) of the Charities Act 2011, the trustees confirm that they have referred to the Charity Commission's guidance on public benefit - including 'Public benefit: the public benefit requirement (PB1)' and 'Public benefit: running a charity (PB2)' - when reviewing the charity's aims and objectives and in planning its current and future activities. The achievements and activities outlined in this report demonstrate the public benefit arising from the charity's activities.

Volunteers

As trustees we are grateful for the many volunteers who serve across our various activities. As a result a significant part of our costs are met from voluntary services and volunteered time. These have not been quantified in financial terms and have not been included in the statement of financial activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The church has experienced a gradual return to normality as Covid restrictions have eased, welcoming local residents back to our community. During the year we are pleased to report that further refurbishment works have continued to take place across all of our premises.

The nursery and pre-school has continued to enrol more children and has operated at or near to capacity throughout the year. We are pleased to report that the quality of the care provided by the nursery and pre-school ensures that many enquiries are received. The daycare nursery was judged to be 'good' and the pre-school was judged to be 'outstanding' by OFSTED following their most recent inspection.

The Trustees are also pleased to report that we have completed a review of our IT requirements, begun last year, and been able to install new IT equipment at all our premises to enable us to continue to operate at a high standard.

Our Café was open to provide an environment for local adults to meet during the day, and the church has reopened its facilities to a number of local groups to build on its community ethos.

We are delighted at the continuing success of 'Let's Be Friends', our befriending service for lonely and isolated members of our community, held at the Café and staffed by church volunteers which has proved to be a great success providing activities, days out as well as providing an opportunity for people to meet new friends.

We are also delighted that we were able to operate a community garden, completed in 2021-22, that continues to benefit members of the local community.

FINANCIAL REVIEW

Financial position

The Charity's income for the year totalled £814,426 (2022: £895,671) against expenditure of £936,294 (2022: £912,292) leading to a deficit of £121,868 (2022: deficit of £16,621).

This amounts to a significant reduction in the Charity's funds across the year and can be traced back to the Charity decision to close its Nursery premises at Barnsley Road, and consolidate all its Nursery activities at its main community base on Carlton Road. This led to a short term drop in Nursery income which has contributed to the deficit recorded in these accounts, however it is expected that income will increase in 2023-24 in light of the successful consolidation of Nursery activities. It is also the intention of the Trustees that the Barnsley Road Nursery site will be sold in 2023-24 and the anticipated proceeds will be utilised to settle the bank loan taken out in 2022-23 and to replenish reserves.

The Trustees are therefore satisfied with the financial position of the charity and its ability to meet its ongoing commitments, after taking into account the financial risks and uncertainties outlined below.

FINANCIAL REVIEW

Principal funding resources and Financial risks and Uncertainties

The charity's principal sources of income are fees charged for the nursery and funding from Wakefield Metropolitan District Council. Fundraising and voluntary income provide further funding for the charity. The income and expenditure in respect of these activities for the twelve month period is set out in the attached accounts.

As Trustees we recognise the potential uncertainty over future funding levels and nursery occupancy and costs, particularly in light of inflation and its effect on wages, energy, food and consumable prices, which are considered to be the principal financial risks facing us as a charity. We continue to monitor them regularly, making adjustments to our activities and plans as required.

Reserves policy

The Trustees policy aim is to achieve unrestricted funds, which are free reserves of the charity, at a level sufficient to cover charitable and governance costs for a period of twelve months in order to ensure the future stability of the charity. The charity has yet to achieve this level of reserves but the Trustees note that reserves are due to be substantially increased by the expected sale of property in the year 2023-24.

FUTURE PLANS

The Charity has taken the decision to close its Nursery premises at Barnsley Road, and consolidate all its Nursery activities at its main community base on Carlton Road. This necessitated the difficult decision not to reopen its youth centre, The Shed, following its enforced closure during the Covid pandemic; these premises are amongst those at Carlton Road being converted to Nursery facilities.

The transfer of Nursery staff and pupils to the refurbished site occurred in mid 2023 after the period covered by these accounts, once all necessary consultations were completed and conversion works completed and signed off. The refurbishment and conversion works have been initially funded from existing cash reserves and a bank loan but as noted above, the intention of the Trustees is that the Barnsley Road Nursery site will be marketed for sale with anticipated proceeds utilised to settle that borrowing and replenish cash reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The guarantee is limited to £1 per member.

Recruitment and appointment of trustees

Trustees comprise the senior minister and other ministers of the church and others nominated by the senior minister and ratified by the Trustees. Trustees are not required to retire by rotation.

Organisational structure

The Trustees are responsible for overall operation and management of the charity. Some day to day decisions are delegated to senior staff in the Nursery who report to the Trustees.

Induction and training of trustees

All trustees sign a declaration that they are not barred from standing and are vetted through DBS disclosure.

All new trustees are issued with an induction pack and invited to attend an induction meeting where they are given an overview of the work of the Charity and their duties and responsibilities are clarified.

Management structure

The Trustees are responsible for all strategic and financial decisions of the charity and meet on a regular basis throughout the year to set strategic goals, budgets and procedures.

ST LUKE'S CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Internal and external factors

St Luke's employs many suitably qualified staff, but we also continue to benefit from the time and effort donated by many volunteers who enable us to operate all our various activities, in particular with regard to the Café and Let's Be Friends service. All volunteers are subject to vetting under DBS disclosure and follow a detailed induction process on their roles and responsibilities, to ensure that our standards of service delivery are maintained.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05977613 (England and Wales)

Registered Charity number
1119572

Registered office
St Lukes Church
Carlton Road
Pontefract
West Yorkshire
WF9 2QQ

Trustees
M Sullivan
S A Sullivan
J M McMahon
S E Brown
D Hardy
R V Matthews
M A Thrower (appointed 16.4.23)

Independent Examiner
Gavin Bell BA ACA
Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20-12-2023 and signed on its behalf by:

J. McMahon
J McMahon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST LUKE'S CHURCH**

Independent examiner's report to the trustees of St Luke's Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gavin Bell BA ACA

Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

Date: ...20.12.2023

ST LUKE'S CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	456,591	734	457,325	489,485
Charitable activities	5				
Nursery		336,961	-	336,961	382,094
Shed (Youth Centre)		-	-	-	1,937
Cafe		8,454	-	8,454	6,332
Let's Be Friends		4,339	-	4,339	2,628
Other trading activities	3	5,074	-	5,074	10,774
Investment income	4	273	-	273	61
Other income		2,000	-	2,000	2,360
Total		813,692	734	814,426	895,671
EXPENDITURE ON					
Raising funds	6	4,137	-	4,137	7,273
Charitable activities	7				
Church & community		187,781	-	187,781	189,141
Nursery		718,781	-	718,781	698,986
Other activities		15,830	722	16,552	12,609
Support		9,043	-	9,043	4,283
Total		935,572	722	936,294	912,292
NET INCOME/(EXPENDITURE)		(121,880)	12	(121,868)	(16,621)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,378,693	2,196	1,380,889	1,397,510
TOTAL FUNDS CARRIED FORWARD		1,256,813	2,208	1,259,021	1,380,889

The notes form part of these financial statements

ST LUKE'S CHURCH

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	12	1,407,293	2,150	1,409,443	1,404,951
CURRENT ASSETS					
Debtors	13	28,297	-	28,297	61,079
Cash at bank and in hand		42,791	58	42,849	94,669
		<u>71,088</u>	<u>58</u>	<u>71,146</u>	<u>155,748</u>
CREDITORS					
Amounts falling due within one year	14	(49,560)	-	(49,560)	(47,659)
NET CURRENT ASSETS		<u>21,528</u>	<u>58</u>	<u>21,586</u>	<u>108,089</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,428,821</u>	<u>2,208</u>	<u>1,431,029</u>	<u>1,513,040</u>
CREDITORS					
Amounts falling due after more than one year	15	(172,008)	-	(172,008)	(132,151)
NET ASSETS		<u>1,256,813</u>	<u>2,208</u>	<u>1,259,021</u>	<u>1,380,889</u>
FUNDS	18				
Unrestricted funds				1,256,813	1,378,693
Restricted funds				2,208	2,196
TOTAL FUNDS				<u>1,259,021</u>	<u>1,380,889</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

ST LUKE'S CHURCH

BALANCE SHEET - continued
31 MARCH 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20-12-2023 and were signed on its behalf by:

J. McMahon
J McMahon - Trustee

The notes form part of these financial statements

ST LUKE'S CHURCH

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	(11,135)	65,636
Interest paid		(9,646)	(7,926)
Net cash (used in)/provided by operating activities		(20,781)	57,710
Cash flows from investing activities			
Purchase of tangible fixed assets		(76,195)	(44,891)
Sale of tangible fixed assets		2,000	2,360
Interest received		273	61
Net cash used in investing activities		(73,922)	(42,470)
Cash flows from financing activities			
New loans in year		50,000	-
Loan repayments in year		(7,099)	(7,464)
Net cash provided by/(used in) financing activities		42,901	(7,464)
Change in cash and cash equivalents in the reporting period		(51,802)	7,776
Cash and cash equivalents at the beginning of the reporting period	2	94,651	86,875
Cash and cash equivalents at the end of the reporting period	2	42,849	94,651

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(121,868)	(16,621)
Adjustments for:		
Depreciation charges	71,701	83,993
Profit on disposal of fixed assets	(2,000)	(2,360)
Interest received	(273)	(61)
Interest paid	9,646	7,926
Decrease/(increase) in debtors	32,782	(13,530)
(Decrease)/increase in creditors	(1,123)	6,289
Net cash (used in)/provided by operations	(11,135)	65,636

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.3.23 £	31.3.22 £
Cash in hand	431	366
Notice deposits (less than 3 months)	42,418	94,303
Overdrafts included in bank loans and overdrafts falling due within one year	-	(18)
Total cash and cash equivalents	42,849	94,651

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	94,669	(51,820)	42,849
Bank overdraft	(18)	18	-
	<u>94,651</u>	<u>(51,802)</u>	<u>42,849</u>
Debt			
Debts falling due within 1 year	(7,885)	(3,042)	(10,927)
Debts falling due after 1 year	(132,151)	(39,857)	(172,008)
	<u>(140,036)</u>	<u>(42,899)</u>	<u>(182,935)</u>
Total	<u>(45,385)</u>	<u>(94,701)</u>	<u>(140,086)</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling £, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements and having a due regard to the impact of the economic climate, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, the Trustees continue to adopt the Going Concern basis of accounting in preparing the financial statements.

Income

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

Nursery fees

Income relating to fees for attendance at the Charity's nursery is recognised by the Charity when the relevant nursery sessions have occurred and there is entitlement to the funds. Any fees billed to nursery clients in the period of these accounts but relating to sessions after the balance sheet date have been deferred and are included in creditors.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Costs of generating funds are those costs incurred in attracting voluntary income and include the costs associated with fundraising activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost and 2% on cost
Plant and equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

Expenditure on small items of equipment which are routinely replaced are written off to repairs and not capitalised.

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds, including designated funds, can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds represent funds which have been reserved by the trustees to certain uses.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Basic financial assets

Basic financial assets, which includes debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less, if not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	8,709	9,904
Gift aid donations	46,859	39,253
Grants and funding	399,522	437,559
Government grants	1,500	2,041
Missions	735	728
	<u>457,325</u>	<u>489,485</u>

GRANTS AND FUNDING

		Unrestricted Fund	Restricted Fund	2023 Total £	2022 Total £
Incoming resources from generated funds:					
WMDC education funding 3 year olds	A	227,616	-	227,616	261,262
WMDC education funding 2 year olds	B	127,848	-	127,848	144,822
One-to-One	C	44,058	-	44,058	29,101
WDH garden grant	D	-	-	-	2,374
		<u>399,522</u>	<u>-</u>	<u>399,522</u>	<u>437,559</u>

A) An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery. This is payable in three-term periods based on the numbers and eligibility of the children.

B) An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery, following the extension of the age profile of the nursery to include two year old children. This is payable in three-term periods based on the numbers and eligibility of the children.

C) One to One funding is an award from Wakefield Metropolitan District Council (WMDC) towards the cost of staffing to assist children with additional needs.

D) A grant awarded from Wakefield District Housing (WDH) towards the cost of the Community Garden

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	3,715	9,784
Rents received	1,359	990
	<u>5,074</u>	<u>10,774</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**4. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Deposit account interest	273	61
	<u>273</u>	<u>61</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
		£	£
Nursery income	Nursery	336,961	382,094
Shed (Youth Centre) income	Shed (Youth Centre)	-	1,937
Cafe Income	Cafe	8,454	6,332
Lets be Friends	Let's Be Friends	4,339	2,628
		<u>349,754</u>	<u>392,991</u>

6. RAISING FUNDS

Raising donations and legacies

	31.3.23	31.3.22
	£	£
Fund raising expenses	4,137	7,273
	<u>4,137</u>	<u>7,273</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Church & community	187,781	-	187,781
Nursery	718,781	-	718,781
Other activities	16,552	-	16,552
Support	-	9,043	9,043
	<u>923,114</u>	<u>9,043</u>	<u>932,157</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

7. CHARITABLE ACTIVITIES COSTS - continued

	Church & Community £	Nursery £	Other activities £	2023 £	2022 £
Wages inc social security	45,664	581,222	-	626,886	604,699
Trustees remuneration	29,734	12,379	-	42,113	40,587
Rates and water	239	2,723	1,923	4,885	4,566
Insurance	-	5,515	-	5,515	4,905
Light and heat	6,822	19,793	2,274	28,879	23,980
Telephone	982	4,242	1,122	6,346	6,584
Postage and stationery	1,325	6,022	-	7,347	8,122
Advertising	1,715	11	-	1,726	1,016
Consumables and equipment	7,557	15,751	24	23,332	23,407
Ministry	199	-	-	199	140
Donations	778	235	-	1,013	1,660
Food and refreshments	-	20,896	5,919	26,815	22,227
HSA	377	-	-	377	357
Licences	940	119	-	1,059	876
Subscriptions	6,001	3,631	50	9,682	9,145
Training costs	416	1,616	-	2,032	3,094
Kitchen - non food	-	957	-	957	294
Computer costs	4,117	111	-	4,228	15,375
Repairs and renewals	4,238	23,317	2,781	30,336	27,241
Cleaning and laundry	634	8,998	4	9,636	9,396
Mission costs	-	-	676	676	908
Bad debts	-	7,728	-	7,728	238
Depreciation	66,451	3,524	1,787	71,762	83,993
Loan and mortgage interest	9,646	-	-	9,646	7,926
Support Costs (see note 8)					
Independent examiners fee				650	650
Independent examiners fee - other work				1,792	2,890
Finance charges				966	80
Professional fees				5,635	663
	187,782	718,780	16,552	932,157	905,019
2022	189,142	698,985	12,609		

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. SUPPORT COSTS

Support costs total £9,043 (2022: £4,283) and comprise Independent examiners fees, accountancy and legal fees and other finance charges necessary to the governance and operation of the charity. In view of their low value the costs have not been allocated against specific charitable activities.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Independent examiners fee	650	650
Independent examiners fee - other work	1,792	2,890
Depreciation - owned assets	71,703	83,993
Surplus on disposal of fixed assets	(2,000)	(2,360)
	<u>66,145</u>	<u>84,973</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.23	31.3.22
	£	£
Trustees' salaries	42,113	40,587
	<u>42,113</u>	<u>40,587</u>

Trustees' salaries represent remuneration to Rev M Sullivan of £29,734 (2022: £27,391) and Mrs J M McMahon of £12,379 (2022: £13,196) for services as minister/nursery manager and administrator respectively. In addition, job related accommodation and related utility costs are provided to the Rev M Sullivan in his capacity as Minister to St Luke's Church.

No remuneration is paid to trustees in respect of their activities as trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	636,218	610,362
Social security costs	24,819	26,668
Other pension costs	7,962	8,256
	<u>668,999</u>	<u>645,286</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
	54	54
Charitable activities	<u>54</u>	<u>54</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. STAFF COSTS - continued**Key management personnel**

The key management personnel of the charity consist of the board of trustees. Remuneration to key management personnel is detailed in note 10 and totalled £42,113 (2022: £40,487).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022	1,768,067	53,208	124,016	228,573	2,173,864
Additions	52,241	-	6,146	17,808	76,195
Disposals	-	-	-	(6,119)	(6,119)
At 31 March 2023	1,820,308	53,208	130,162	240,262	2,243,940
DEPRECIATION					
At 1 April 2022	447,467	45,781	107,691	167,974	768,913
Charge for year	35,454	1,857	4,525	29,867	71,703
Eliminated on disposal	-	-	-	(6,119)	(6,119)
At 31 March 2023	482,921	47,638	112,216	191,722	834,497
NET BOOK VALUE					
At 31 March 2023	1,337,387	5,570	17,946	48,540	1,409,443
At 31 March 2022	1,320,600	7,427	16,325	60,599	1,404,951

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Nursery debtors	25,484	45,505
Other debtors	2,813	15,574
	28,297	61,079

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 16)	5,769	7,903
Other loans (see note 16)	5,158	-
Nursery creditors	13,257	17,445
Social security and other taxes	3,318	4,286
Other creditors	3,854	3,842
Accruals and deferred income	18,204	14,183
	<u>49,560</u>	<u>47,659</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans (see note 16)	128,494	132,151
Other loans (see note 16)	43,514	-
	<u>172,008</u>	<u>132,151</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	18
Mortgages	5,769	7,885
Other bank loans	5,158	-
	<u>10,927</u>	<u>7,903</u>
Amounts falling between one and two years:		
Mortgages - 1-2 years	6,124	8,330
Other bank loans - 1-2 years	5,701	-
	<u>11,825</u>	<u>8,330</u>
Amounts falling due between two and five years:		
Mortgages - 2-5 years	20,734	27,917
Other bank loans - 2-5 years	21,371	-
	<u>42,105</u>	<u>27,917</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage instalments in more than 5 years	101,636	95,904
Bank loan instalments	16,442	-
	<u>118,078</u>	<u>95,904</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.23 £	31.3.22 £
Bank loans	<u>134,263</u>	<u>140,036</u>

Bank loans represent mortgage loans and are secured on certain of the charity's freehold properties.

18. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	199,238	(78,661)	(64,738)	55,839
Designated fund - freehold properties	1,178,368	(43,123)	65,729	1,200,974
Designated fund - The Shed (Youth Centre)	1,087	(96)	(991)	-
	<u>1,378,693</u>	<u>(121,880)</u>	<u>-</u>	<u>1,256,813</u>
Restricted funds				
Missions	-	58	-	58
Community Garden	2,196	(46)	-	2,150
	<u>2,196</u>	<u>12</u>	<u>-</u>	<u>2,208</u>
TOTAL FUNDS	<u>1,380,889</u>	<u>(121,868)</u>	<u>-</u>	<u>1,259,021</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	813,692	(892,353)	(78,661)
Designated fund - freehold properties	-	(43,123)	(43,123)
Designated fund - The Shed (Youth Centre)	-	(96)	(96)
	<u>813,692</u>	<u>(935,572)</u>	<u>(121,880)</u>
Restricted funds			
Missions	734	(676)	58
Community Garden	-	(46)	(46)
	<u>734</u>	<u>(722)</u>	<u>12</u>
TOTAL FUNDS	<u>814,426</u>	<u>(936,294)</u>	<u>(121,868)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	189,072	40,802	(30,636)	199,238
Designated fund - freehold properties	1,206,745	(58,425)	30,048	1,178,368
Designated fund - The Shed (Youth Centre)	1,693	(688)	82	1,087
	<u>1,397,510</u>	<u>(18,311)</u>	<u>(506)</u>	<u>1,378,693</u>
Restricted funds				
Missions	-	(230)	230	-
Community Garden	-	1,920	276	2,196
	<u>-</u>	<u>1,690</u>	<u>506</u>	<u>2,196</u>
TOTAL FUNDS	<u>1,397,510</u>	<u>(16,621)</u>	<u>-</u>	<u>1,380,889</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	890,682	(849,880)	40,802
Designated fund - freehold properties	-	(58,425)	(58,425)
Designated fund - The Shed (Youth Centre)	1,937	(2,625)	(688)
	<u>892,619</u>	<u>(910,930)</u>	<u>(18,311)</u>
Restricted funds			
Missions	678	(908)	(230)
Community Garden	2,374	(454)	1,920
	<u>3,052</u>	<u>(1,362)</u>	<u>1,690</u>
TOTAL FUNDS	<u>895,671</u>	<u>(912,292)</u>	<u>(16,621)</u>

The Designated fund for freehold properties represents the book value of the properties from which the Charity carries out its activities, net of related mortgage borrowing. Transfers to this fund from the General fund represent the net change in the book value of the Charity's properties in the year, net of related mortgage borrowing.

The Designated fund for the Shed (Youth Centre) represented the surplus balance of funds generated from and expended on Shed activities. Due to the closure of the Shed these funds have now been transferred into the Charity's general fund.

The Missions fund represents monies raised to fund missionary activities including the One-by-One Orphanage in Kenya.

18. MOVEMENT IN FUNDS - continued

The Community Garden fund represents the book value of community garden fixed assets partly funded by restricted grants.

19. RELATED PARTY DISCLOSURES

There were no related party transactions in the period other than employment related remuneration as disclosed at note 10.

20. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the events of liquidation. At the balance sheet date there were 6 (2022: 6) guaranteeing members.

ST LUKE'S CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,709	9,904
Gift aid donations	46,859	39,253
Grants and funding	399,522	437,559
Government grants	1,500	2,041
Missions	735	728
	<u>457,325</u>	<u>489,485</u>
Other trading activities		
Fundraising events	3,715	9,784
Rents received	1,359	990
	<u>5,074</u>	<u>10,774</u>
Investment income		
Deposit account interest	273	61
Charitable activities		
Nursery income	336,961	382,094
Shed (Youth Centre) Income	-	1,937
Lets be Friends	4,339	2,628
Cafe income	8,454	6,332
	<u>349,754</u>	<u>392,991</u>
Other income		
Gain on sale of tangible fixed assets	2,000	2,360
	<u>814,426</u>	<u>895,671</u>
Total incoming resources		
	814,426	895,671
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	4,137	7,273
Charitable activities		
Trustees' salaries	42,113	40,587
Wages	594,105	569,775
Social security	24,819	26,668
Pensions	7,962	8,256
Rates and water	4,885	4,566
Carried forward	673,884	649,852

This page does not form part of the statutory financial statements

ST LUKE'S CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23 £	31.3.22 £
Charitable activities		
Brought forward	673,884	649,852
Insurance	5,515	4,905
Light and heat	28,879	23,980
Telephone	6,346	6,584
Postage and stationery	7,347	8,122
Advertising	1,726	1,016
Consumables and equipment	23,332	23,407
Ministry	199	140
Donations	1,013	1,660
Food and refreshments	26,815	22,227
HSA	377	357
Licences	1,059	876
Subscriptions	9,682	9,145
Training costs	2,032	3,094
Kitchen - non food	957	294
Computer costs	4,228	15,375
Repairs and renewals	30,336	27,241
Cleaning, laundry and refuse	9,636	9,396
Mission costs	676	908
Bad debt write off	7,728	238
Depreciation of tangible fixed assets	71,701	83,993
Loan and mortgage interest	9,646	7,926
	<u>923,114</u>	<u>900,736</u>
Support costs		
Governance costs		
Independent examiners fee	650	650
Independent examiners fee - other work	1,792	2,890
Accountancy and legal fees	5,635	663
Credit charges	966	80
	<u>9,043</u>	<u>4,283</u>
Total resources expended	<u>936,294</u>	<u>912,292</u>
Net expenditure	<u>(121,868)</u>	<u>(16,621)</u>

This page does not form part of the statutory financial statements

ST LUKE'S CHURCH

England & Wales - Charity number 1119572

Accounts

REGISTERED COMPANY NUMBER: 05977613 (England and Wales)
REGISTERED CHARITY NUMBER: 1119572

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
ST LUKE'S CHURCH**

Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

ST LUKE'S CHURCH

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FOR THE YEAR ENDED 31 MARCH 2022**

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ST LUKE'S CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives, aims and delivery of public benefit

The objectives of the charity as set out in the Memorandum of Association are:

- (i) the advancement of the Christian faith in accordance with the Statement of Faith of The Assemblies of God in such ways and in such parts of the United Kingdom or the world as approved by the trustees from time to time;
- (ii) to relieve sickness and financial hardship, and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as approved by the trustees from time to time; and
- (iii) to advance education in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.

These objectives reflect the aims of the charity to promote the Christian faith and follow that faith by providing community facilities and local and overseas ministration.

The charities main activities as described below, focus on the provision of services to the local community and advancement of the Christian faith within and beyond that community and have been chosen having regard to the Charities Commissions guidance on public benefit.

Significant activities

In accordance with our objectives the principal activities of the charitable company during the period were the provision of Christian ministration to the users of St Luke's Church, together with community centre facilities, pre-school services and day care nursery services.

At St Luke's we provide daycare nursery services for children between the ages of 3 months to 5 years and pre-school services to children between the ages of 2 to 5 years, providing high quality childcare and learning in a safe environment. We are inspected by OFSTED and required to provide a broad and balanced curriculum, based on the government's Early Learning Goals. The nursery and pre-school enjoys an excellent reputation within the local community and is very well supported by local parents.

Amongst its other activities St Luke's also run a youth centre, known as The Shed, for children between the ages of 8 to 16 providing activities on site and away. It provides children with a safe place to meet friends and participate in recreational activities, and to gain self-confidence and fulfilment. In addition we continue to operate a café which is open to the community, housed in our church building on Barnsley Road, South Elmsall, through which we also run our 'Lets be Friends' befriending service for lonely and isolated members of our community. And we also continue to support the One-by-One Orphanage in Kenya through church donations and donations in the café.

All of the above activities were significantly affected by the Covid 19 pandemic, with only the Nursery remaining open during the year to March 21 and ministration being provided online. In the year to March 22, as Covid restrictions eased, we were able to welcome members of the Community back to our premises and resume face to face ministration, and the Nursery was able to fully open, although unfortunately we were unable to reopen The Shed.

ST LUKE'S CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Volunteers

As trustees we are grateful for the many volunteer's who serve across our various activities. As a result a significant part of our costs are met from voluntary services and volunteered time. These have not been quantified in financial terms and have not been included in the statement of financial activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The church has experienced a gradual return to normality as Covid restrictions have eased, welcoming local residents back to our community. During the year we are pleased to report that further refurbishment works have continued to take place across all of our premises.

The nursery and pre-school has continued to enrol more children and has operated at or near to capacity throughout the year. We are pleased to report that the quality of the care provided by the nursery and pre-school ensures that many enquiries are received. The daycare nursery was judged to be 'good' and the pre-school was judged to be 'outstanding' by OFSTED following their most recent inspection.

The Trustees are also pleased to report that we have completed a review of our IT requirements, begun last year, and been able to install new IT equipment at all our premises to enable us to continue to operate at a high standard.

The Shed unfortunately was closed all year, but the café was able to reopen to provide an environment for local adults to meet during the day, and the church has reopened its facilities to a number of local groups to build on its community ethos.

We are delighted at the continuing success of 'Let's Be Friends', our befriending service for lonely and isolated members of our community, held at the Café and staffed by church volunteers which has proved to be a great success providing activities, days out as well as providing an opportunity for people to meet new friends.

We are also delighted that works were completed on the development of a community garden that will benefit members of the local community.

Internal and external factors

St Luke's employs many suitably qualified staff, but we also continue to benefit from the time and effort donated by many volunteers who enable us to operate all our various activities, in particular with regard to the Youth Club, Café and Let's Be Friends service. All volunteers are subject to vetting under DBS disclosure and follow a detailed induction process on their roles and responsibilities, to ensure that our standards of service delivery are maintained.

FINANCIAL REVIEW

Financial position

Albeit the charity's accounts record a deficit in the year this is largely due to depreciation on the Charity's properties and overall the Charity generated a cash surplus over the year. The Trustees are satisfied with the financial position of the charity and its ability to meet its ongoing commitments, after taking into account the financial risks and uncertainties outlined below.

ST LUKE'S CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Principal funding resources and Financial risks and Uncertainties

The charities principal sources of income are fees charged for the nursery and funding from Wakefield Metropolitan District Council. Fundraising and voluntary income provide further funding for the charity. The income and expenditure in respect of these activities for the twelve month period is set out in the attached accounts.

As Trustees we recognise the potential uncertainty over future funding levels and nursery occupancy and costs, particularly in light of inflation and its effect on wages, energy, food and consumable prices, which are considered to be the principal financial risks facing us as a charity. We continue to monitor them regularly, making adjustments to our activities and plans as required.

Reserves policy

The Trustees policy aim is to achieve unrestricted funds, which are free reserves of the charity, at a level sufficient to cover charitable and governance costs for a period of twelve months in order to ensure the future stability of the charity. The charity has yet to achieve this level of reserves but the Trustees note there has been a further improvement towards this target during the year.

FUTURE PLANS

Subsequent to the year end the Charity has taken the decision to close its Nursery premises at Barnsley Road, and consolidate all its Nursery activities at its main community base on Carlton Road. This necessitated the difficult decision not to reopen its youth centre, The Shed, following its enforced closure during the Covid pandemic; these premises are amongst those at Carlton Road being converted to Nursery facilities.

It is anticipated that transfer of Nursery staff and pupils to the refurbished site will occur in early 2023, once all necessary consultations are completed and conversion works completed and signed off. The refurbishment and conversion works have been initially funded from existing cash reserves and a bank loan but the intention of the Trustees is that the Barnsley Road Nursery site will be marketed for sale with anticipated proceeds utilised to settle that borrowing and replenish cash reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The guarantee is limited to £1 per member.

Recruitment and appointment of trustees

Trustees comprise the senior minister and other ministers of the church and others nominated by the senior minister and ratified by the Trustees. Trustees are not required to retire by rotation.

Organisational structure

The Trustees are responsible for overall operation and management of the charity. Some day to day decisions are delegated to senior staff in the Nursery who report to the Trustees.

Induction and training of trustees

All trustees sign a declaration that they are not barred from standing and are vetted through DBS disclosure.

All new trustees are issued with an induction pack and invited to attend an induction meeting where they are given an overview of the work of the Charity and their duties and responsibilities are clarified.

Management structure

The Trustees are responsible for all strategic and financial decisions of the charity and meet on a regular basis throughout the year to set strategic goals, budgets and procedures.

ST LUKE'S CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05977613 (England and Wales)

Registered Charity number

1119572

Registered office

St Lukes Church
Carlton Road
Pontefract
West Yorkshire
WF9 2QQ

Trustees

M Sullivan
S A Sullivan
J M McMahon
S E Brown
D Hardy
R V Matthews

Independent Examiner

Gavin Bell BA ACA
Institute of Chartered Accountants in England and Wales
Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 January 2023 and signed on its behalf by:

M Sullivan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST LUKE'S CHURCH

Independent examiner's report to the trustees of St Luke's Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gavin Bell BA ACA
Institute of Chartered Accountants in England and Wales
Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

26 January 2023

ST LUKE'S CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	486,433	3,052	489,485	526,513
Charitable activities					
Nursery		382,094	-	382,094	292,571
Shed (Youth Centre)		1,937	-	1,937	3,878
Cafe		6,332	-	6,332	726
Let's Be Friends		2,628	-	2,628	-
Other trading activities	3	10,774	-	10,774	5,404
Investment income	4	61	-	61	53
Other income		2,360	-	2,360	-
Total		892,619	3,052	895,671	829,145
EXPENDITURE ON					
Raising funds	6	7,273	-	7,273	4,302
Charitable activities					
Church & community	7	190,089	-	190,089	182,167
Nursery		702,321	-	702,321	608,042
Other activities		11,247	1,362	12,609	16,187
Total		910,930	1,362	912,292	810,698
NET INCOME/(EXPENDITURE)		(18,311)	1,690	(16,621)	18,447
Transfers between funds	18	(506)	506	-	-
Net movement in funds		(18,817)	2,196	(16,621)	18,447
RECONCILIATION OF FUNDS					
Total funds brought forward		1,397,510	-	1,397,510	1,379,063
TOTAL FUNDS CARRIED FORWARD		1,378,693	2,196	1,380,889	1,397,510

The notes form part of these financial statements

ST LUKE'S CHURCH

BALANCE SHEET

31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	12	1,402,755	2,196	1,404,951	1,444,053
CURRENT ASSETS					
Debtors	13	61,079	-	61,079	47,549
Cash at bank and in hand		94,669	-	94,669	86,875
		<u>155,748</u>	<u>-</u>	<u>155,748</u>	<u>134,424</u>
CREDITORS					
Amounts falling due within one year	14	(47,659)	-	(47,659)	(38,527)
		<u>108,089</u>	<u>-</u>	<u>108,089</u>	<u>95,897</u>
NET CURRENT ASSETS					
		<u>108,089</u>	<u>-</u>	<u>108,089</u>	<u>95,897</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,510,844</u>	<u>2,196</u>	<u>1,513,040</u>	<u>1,539,950</u>
CREDITORS					
Amounts falling due after more than one year	15	(132,151)	-	(132,151)	(142,440)
		<u>1,378,693</u>	<u>2,196</u>	<u>1,380,889</u>	<u>1,397,510</u>
NET ASSETS					
		<u>1,378,693</u>	<u>2,196</u>	<u>1,380,889</u>	<u>1,397,510</u>
FUNDS	18				
Unrestricted funds				1,378,693	1,397,510
Restricted funds				2,196	-
TOTAL FUNDS				<u>1,380,889</u>	<u>1,397,510</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

ST LUKE'S CHURCH

BALANCE SHEET - continued
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2023 and were signed on its behalf by:

M Sullivan - Trustee

ST LUKE'S CHURCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	65,636	60,206
Interest paid		(7,926)	(8,795)
Net cash provided by operating activities		<u>57,710</u>	<u>51,411</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(44,891)	(55,520)
Sale of tangible fixed assets		2,360	-
Interest received		61	53
Net cash used in investing activities		<u>(42,470)</u>	<u>(55,467)</u>
Cash flows from financing activities			
Loan repayments in year		(7,464)	(4,643)
Net cash used in financing activities		<u>(7,464)</u>	<u>(4,643)</u>
Change in cash and cash equivalents in the reporting period		<u>7,776</u>	<u>(8,699)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>86,875</u>	<u>95,574</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>94,651</u></u>	<u><u>86,875</u></u>

The notes form part of these financial statements

ST LUKE'S CHURCH

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(16,621)	18,447
Adjustments for:		
Depreciation charges	83,993	68,914
Profit on disposal of fixed assets	(2,360)	-
Interest received	(61)	(53)
Interest paid	7,926	8,795
Increase in debtors	(13,530)	(40,835)
Increase in creditors	6,289	4,938
Net cash provided by operations	<u>65,636</u>	<u>60,206</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.3.22 £	31.3.21 £
Cash in hand	366	426
Notice deposits (less than 3 months)	94,303	86,449
Overdrafts included in bank loans and overdrafts falling due within one year	(18)	-
Total cash and cash equivalents	<u>94,651</u>	<u>86,875</u>

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	86,875	7,794	94,669
Bank overdraft	-	(18)	(18)
	<u>86,875</u>	<u>7,776</u>	<u>94,651</u>
Debt			
Debts falling due within 1 year	(5,060)	(2,825)	(7,885)
Debts falling due after 1 year	(142,440)	10,289	(132,151)
	<u>(147,500)</u>	<u>7,464</u>	<u>(140,036)</u>
Total	<u>(60,625)</u>	<u>15,240</u>	<u>(45,385)</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling £, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

At the time of signing these accounts the Trustees are of the opinion that the Charity will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Income

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

Services of volunteers are invaluable to the operation of the charity. Unless material and capable of valuation no attempt has been made to put a book value on such gifts and consequently they are not shown in the financial statements.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Costs of generating funds are those costs incurred in attracting voluntary income and include the costs associated with fundraising activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost and 2% on cost
Plant and equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

Expenditure on small items of equipment which are routinely replaced are written off to repairs and not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds, including designated funds, can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds represent funds which have been reserved by the trustees to certain uses.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	9,904	8,634
Gift aid donations	39,253	40,139
Grants and funding	437,559	402,162
Government assistance relating to furlough	2,041	74,915
Missions	728	663
	<u>489,485</u>	<u>526,513</u>

GRANTS AND FUNDING

		Unrestricted Fund	Restricted Fund	2022 Total £	2021 Total £
Incoming resources from generated funds:					
WMDC education funding 3 year olds	A	261,262	-	261,262	237,856
WMDC education funding 2 year olds	B	144,822	-	144,822	147,699
One-to-One	C	29,101	-	29,101	16,607
WDH garden grant	D	-	2,374	2,374	-
		<u>435,185</u>	<u>2,374</u>	<u>437,559</u>	<u>402,162</u>

A) An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery. This is payable in three-term periods based on the numbers and eligibility of the children.

B) An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery, following the extension of the age profile of the nursery to include two year old children. This is payable in three-term periods based on the numbers and eligibility of the children.

C) One to One funding is an award from Wakefield Metropolitan District Council (WMDC) towards the cost of staffing to assist children with additional needs.

D) A grant awarded from Wakefield District Housing (WDH) towards the cost of the Community Garden

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	9,784	5,054
Rents received	990	350
	<u>10,774</u>	<u>5,404</u>

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>61</u>	<u>53</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Nursery income	Nursery	382,094	292,571
Shed (Youth Centre) income	Shed (Youth Centre)	1,937	3,878
Cafe income	Cafe	6,332	726
Lets be Friends	Let's Be Friends	2,628	-
		<u>392,991</u>	<u>297,175</u>

6. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Fund raising expenses	<u>7,273</u>	<u>4,302</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Church & community	189,142	947	190,089
Nursery	698,985	3,336	702,321
Other activities	12,609	-	12,609
	<u>900,736</u>	<u>4,283</u>	<u>905,019</u>

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

7. CHARITABLE ACTIVITIES COSTS - continued

	Church & Community	Nursery	Other activities	2022	2021
	£	£	£	£	£
Wages inc social security	31,404	573,295	-	604,699	529,367
Trustees remuneration	27,391	13,196	-	40,587	39,109
Rates and water	124	2,447	1,995	4,566	5,430
Insurance	-	4,905	-	4,905	5,395
Light and heat	3,792	18,178	2,010	23,980	19,831
Telephone	1,224	4,605	755	6,584	5,188
Postage and stationery	384	7,738	-	8,122	6,369
Advertising	1,016	-	-	1,016	686
Consumables and equipment	6,004	15,586	1,817	23,407	21,145
Ministry	140	-	-	140	580
Donations	990	670	-	1,660	2,310
Food and refreshments	1,537	19,100	1,590	22,227	15,392
Security	-	-	-	-	35
HSA	357	-	-	357	355
Licences	697	104	75	876	727
Subscriptions	6,079	3,066	-	9,145	10,157
Training costs	-	3,094	-	3,094	570
Kitchen - non food	-	294	-	294	265
Computer costs	15,345	30	-	15,375	16,465
Repairs and renewals	7,218	18,366	1,657	27,241	33,366
Cleaning and laundry	422	8,967	7	9,396	10,487
Mission costs	-	-	908	908	564
Bad debts	-	238	-	238	490
Depreciation	77,092	5,106	1,795	83,993	68,914
Loan and mortgage interest	7,926	-	-	7,926	8,795
	<u>189,142</u>	<u>698,985</u>	<u>12,609</u>	<u>900,736</u>	<u>801,992</u>
2021	<u>182,008</u>	<u>603,797</u>	<u>16,187</u>		<u>801,992</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

8. SUPPORT COSTS

Support costs total £4,283 (2021: £4,404) and comprise Independent examiners fees, accountancy and legal fees and other finance charges necessary to the governance and operation of the charity. In view of their low value the costs have not been allocated against specific charitable activities.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Independent examiners fee	650	650
Independent examiners fee - other work	2,890	2,890
Depreciation - owned assets	83,993	68,913
Surplus on disposal of fixed assets	(2,360)	-
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.22	31.3.21
	£	£
Trustees' salaries	40,587	39,109
	<u> </u>	<u> </u>

Trustees salaries represents remuneration to Rev M Sullivan of £27,391 (2021: £26,752) and Mrs J M McMahon of £13,196 (2021: £12,358) for services as minister/nursery manager and administrator respectively. In addition job related accommodation and related utility costs are provided to the Rev M Sullivan in his capacity as Minister to St Luke's Church. No remuneration is paid to Trustees in respect of their activities as Trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

11. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	618,618	551,739
Social security costs	26,668	16,737
	<u> </u>	<u> </u>
	<u>645,286</u>	<u>568,476</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Charitable activities	54	50
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021	1,751,098	52,793	122,508	208,693	2,135,092
Additions	16,969	415	1,508	25,999	44,891
Disposals	-	-	-	(6,119)	(6,119)
At 31 March 2022	1,768,067	53,208	124,016	228,573	2,173,864
DEPRECIATION					
At 1 April 2021	396,852	43,351	102,420	148,416	691,039
Charge for year	50,615	2,430	5,271	25,677	83,993
Eliminated on disposal	-	-	-	(6,119)	(6,119)
At 31 March 2022	447,467	45,781	107,691	167,974	768,913
NET BOOK VALUE					
At 31 March 2022	1,320,600	7,427	16,325	60,599	1,404,951
At 31 March 2021	1,354,246	9,442	20,088	60,277	1,444,053

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Nursery debtors	45,505	34,037
Other debtors	15,574	13,512
	61,079	47,549

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Bank loans and overdrafts (see note 16)	7,903	5,060
Nursery creditors	17,445	11,667
Social security and other taxes	4,286	4,949
Other creditors	3,842	3,842
Accrued expenses	14,183	13,009
	47,659	38,527

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans (see note 16)	132,151	142,440

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	18	-
Bank loans	7,885	5,060
	<u>7,903</u>	<u>5,060</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	8,330	5,345
	<u>8,330</u>	<u>5,345</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	27,917	17,914
	<u>27,917</u>	<u>17,914</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loan instalments in more than 5 years	95,904	119,181

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.22	31.3.21
	£	£
Bank loans	140,036	147,500

Bank loans represent mortgage loans and are secured on certain of the charity's freehold properties.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

18. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	189,072	40,802	(30,636)	199,238
Designated fund - freehold properties	1,206,745	(58,425)	30,048	1,178,368
Designated fund - The Shed (Youth Centre)	1,693	(688)	82	1,087
	<u>1,397,510</u>	<u>(18,311)</u>	<u>(506)</u>	<u>1,378,693</u>
Restricted funds				
Missions	-	(230)	230	-
Community Garden	-	1,920	276	2,196
	<u>-</u>	<u>1,690</u>	<u>506</u>	<u>2,196</u>
TOTAL FUNDS	<u>1,397,510</u>	<u>(16,621)</u>	<u>-</u>	<u>1,380,889</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	890,682	(849,880)	40,802
Designated fund - freehold properties	-	(58,425)	(58,425)
Designated fund - The Shed (Youth Centre)	1,937	(2,625)	(688)
	<u>892,619</u>	<u>(910,930)</u>	<u>(18,311)</u>
Restricted funds			
Missions	678	(908)	(230)
Community Garden	2,374	(454)	1,920
	<u>3,052</u>	<u>(1,362)</u>	<u>1,690</u>
TOTAL FUNDS	<u>895,671</u>	<u>(912,292)</u>	<u>(16,621)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	160,113	69,873	(40,914)	189,072
Designated fund - freehold properties	1,217,287	(50,396)	39,854	1,206,745
Designated fund - The Shed (Youth Centre)	1,663	(1,129)	1,159	1,693
	<u>1,379,063</u>	<u>18,348</u>	<u>99</u>	<u>1,397,510</u>
Restricted funds				
Missions	-	99	(99)	-
	<u>-</u>	<u>99</u>	<u>(99)</u>	<u>-</u>
TOTAL FUNDS	<u>1,379,063</u>	<u>18,447</u>	<u>-</u>	<u>1,397,510</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	824,587	(754,714)	69,873
Designated fund - freehold properties	-	(50,396)	(50,396)
Designated fund - The Shed (Youth Centre)	3,895	(5,024)	(1,129)
	<u>828,482</u>	<u>(810,134)</u>	<u>18,348</u>
Restricted funds			
Missions	663	(564)	99
	<u>663</u>	<u>(564)</u>	<u>99</u>
TOTAL FUNDS	<u>829,145</u>	<u>(810,698)</u>	<u>18,447</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	160,113	110,675	(71,550)	199,238
Designated fund - freehold properties	1,217,287	(108,821)	69,902	1,178,368
Designated fund - The Shed (Youth Centre)	1,663	(1,817)	1,241	1,087
	<u>1,379,063</u>	<u>37</u>	<u>(407)</u>	<u>1,378,693</u>
Restricted funds				
Missions	-	(131)	131	-
Community Garden	-	1,920	276	2,196
	<u>-</u>	<u>1,789</u>	<u>407</u>	<u>2,196</u>
TOTAL FUNDS	<u>1,379,063</u>	<u>1,826</u>	<u>-</u>	<u>1,380,889</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,715,269	(1,604,594)	110,675
Designated fund - freehold properties	-	(108,821)	(108,821)
Designated fund - The Shed (Youth Centre)	5,832	(7,649)	(1,817)
	<u>1,721,101</u>	<u>(1,721,064)</u>	<u>37</u>
Restricted funds			
Missions	1,341	(1,472)	(131)
Community Garden	2,374	(454)	1,920
	<u>3,715</u>	<u>(1,926)</u>	<u>1,789</u>
TOTAL FUNDS	<u>1,724,816</u>	<u>(1,722,990)</u>	<u>1,826</u>

The Designated fund for freehold properties represents the book value of the properties from which the Charity carries out its activities, net of related mortgage borrowing.

The Designated fund for the Shed (Youth Centre) represents the surplus balance of funds generated from and expended on Shed activities which has been set aside for future use in providing those activities and facilities.

18. MOVEMENT IN FUNDS - continued

The Missions fund represents monies raised to fund missionary activities including the One-by-One Orphanage in Kenya.

The Community Garden fund represents the book value of community garden fixed assets partly funded by restricted grants.

19. RELATED PARTY DISCLOSURES

There were no related party transactions in the period other than employment related remuneration as disclosed at note 10.

ST LUKE'S CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,904	8,634
Gift aid donations	39,253	40,139
Grants and funding	437,559	402,162
Government assistance relating to furlough	2,041	74,915
Missions	728	663
	489,485	526,513
Other trading activities		
Fundraising events	9,784	5,054
Rents received	990	350
	10,774	5,404
Investment income		
Deposit account interest	61	53
Charitable activities		
Nursery income	382,094	292,571
Shed (Youth Centre) income	1,937	3,878
Lets be Friends	2,628	-
Cafe income	6,332	726
	392,991	297,175
Other income		
Gain on sale of tangible fixed assets	2,360	-
Total incoming resources	895,671	829,145
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	7,273	4,302
Charitable activities		
Trustees' salaries	40,587	39,109
Wages	578,031	512,630
Social security	26,668	16,737
Rates and water	4,566	5,430
Insurance	4,905	5,395
Carried forward	654,757	579,301

This page does not form part of the statutory financial statements

ST LUKE'S CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
Charitable activities		
Brought forward	654,757	579,301
Light and heat	23,980	19,831
Telephone	6,584	5,188
Postage and stationery	8,122	6,369
Advertising	1,016	686
Consumables and equipment	23,407	21,145
Ministry	140	580
Donations	1,660	2,310
Food and refreshments	22,227	15,392
Registration charges	-	35
HSA	357	355
Licences	876	727
Subscriptions	9,145	10,157
Training costs	3,094	570
Kitchen - non food	294	265
Computer costs	15,375	16,465
Repairs and renewals	27,241	33,366
Cleaning, laundry and refuse	9,396	10,487
Mission costs	908	564
Bad debt write off	238	490
Depreciation of tangible fixed assets	83,993	68,914
Loan and mortgage interest	7,926	8,795
	900,736	801,992
Support costs		
Governance costs		
Independent examiners fee	650	650
Independent examiners fee - other work	2,890	2,890
Accountancy and legal fees	663	784
Credit charges	80	80
	4,283	4,404
Total resources expended	912,292	810,698
Net (expenditure)/income	(16,621)	18,447

This page does not form part of the statutory financial statements

ST LUKE'S CHURCH

England & Wales - Charity number 1119572

Accounts

REGISTERED COMPANY NUMBER: 05977613 (England and Wales)
REGISTERED CHARITY NUMBER: 1119572

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
ST LUKE'S CHURCH

Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

ST LUKE'S CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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ST LUKE'S CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives, aims and delivery of public benefit

The objectives of the charity as set out in the Memorandum of Association are:

- (i) the advancement of the Christian faith in accordance with the Statement of Faith of The Assemblies of God in such ways and in such parts of the United Kingdom or the world as approved by the trustees from time to time;
- (ii) to relieve sickness and financial hardship, and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as approved by the trustees from time to time; and
- (iii) to advance education in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.

These objectives reflect the aims of the charity to promote the Christian faith and follow that faith by providing community facilities and local and overseas ministration.

The charities main activities as described below, focus on the provision of services to the local community and advancement of the Christian faith within and beyond that community and have been chosen having regard to the Charities Commissions guidance on public benefit.

Significant activities

In accordance with our objectives the principal activities of the charitable company during the period were the provision of Christian ministration to the users of St Luke's Church, together with community centre facilities, pre-school services and day care nursery services.

At St Luke's we provide daycare nursery services for children between the ages of 3 months to 5 years and pre-school services to children between the ages of 2 to 5 years, providing high quality childcare and learning in a safe environment. We are inspected by OFSTED and required to provide a broad and balanced curriculum, based on the government's Early Learning Goals. The nursery and pre-school enjoys an excellent reputation within the local community and is very well supported by local parents.

St Luke's also run a youth centre, known as The Shed, for children between the ages of 8 to 16 providing activities on site and away. It provides children with a safe place to meet friends and participate in recreational activities, and to gain self-confidence and fulfilment. Take up of places is always consistently high and we enjoy a good working relationship with our local schools.

In addition we continue to operate a café and coffee bar which is open to the community, housed in our church building on Barnlsey Road, South Elmsall. The café is well supported by the local community and is used by a variety of different age groups. We continue to support the One-by-One Orphanage in Kenya through church donations and donations in the café and coffee bar.

Since late March 2020 the charity has been significantly affected by the Covid 19 pandemic, and most of our premises based activities have had to temporarily cease, but we continue to provide online ministration and the Nursery has remained open, initially to children of key workers only but also, once permissions were granted, to the wider community.

ST LUKE'S CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Volunteers

As trustees we are grateful for the many volunteer's who serve across our various activities. As a result a significant part of our costs are met from voluntary services and volunteered time. These have not been quantified in financial terms and have not been included in the statement of financial activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The church has continued to grow in the year and we are pleased to report that further refurbishment works have continued to take place across all of our premises.

The nursery and pre-school has continued to enrol more children and, despite the expansion of facilities during the year, they have continued to operate at or near to capacity throughout the year. We are pleased to report that the quality of the care provided by the nursery and pre-school ensures that many enquiries are received. The daycare nursery was judged to be 'good' and the pre-school was judged to be 'outstanding' by OFSTED following their most recent inspection.

The Trustees are also pleased to report that we have both reviewed our IT requirements and been able to install new servers and IT equipment at all our premises to enable us to continue to operate at a high standard.

The Shed has been closed all year due to lockdown but we look forward to reopening as circumstances allow.

The Coffee Club forum continues to provide an environment for local adults to meet during the day, and the church has opened its facilities to a number of local groups to build on its community ethos.

We are delighted at the introduction of 'Let's Be Friends', a befriending service for lonely and isolated members of our community, held at the Coffee Bar and staffed by church volunteers it has proved to be a great success providing activities, days out as well as providing an opportunity for people to meet new friends.

We are also delighted that works have continued on the development of a community garden that will benefit members of the local community.

Internal and external factors

St Luke's employs many suitably qualified staff, but we also continue to benefit from the time and effort donated by many volunteers who enable us to operate all our various activities, in particular with regard to the Nursery, Pre-School, Youth Club, Coffee Bar and Let's Be Friends. All volunteers are subject to vetting under DBS disclosure and follow a detailed induction process on their roles and responsibilities, to ensure that our standards of service delivery are maintained.

FINANCIAL REVIEW

Financial position

The Trustees are satisfied with the financial position of the charity and its ability to meet its ongoing commitments, after taking into account the financial risks and uncertainties outlined below.

Principal funding resources and Financial risks and Uncertainties

The charities principal sources of income are fees charged for the nursery and funding from Wakefield Metropolitan District Council. Fundraising and voluntary income provide further funding for the charity. The income and expenditure in respect of these activities for the twelve month period is set out in the attached accounts.

As Trustees we recognise the potential uncertainty over future funding levels and nursery occupancy which are considered to be the principal financial risks facing us as a charity, we continue to monitor them regularly, making adjustments to our activities and plans as required. As noted above the current pandemic has affected the charity's activities but the Nursery has remained open and is currently operating at near to capacity.

ST LUKE'S CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy

The Trustees policy aim is to achieve unrestricted funds, which are free reserves of the charity, at a level sufficient to cover charitable and governance costs for a period of twelve months in order to ensure the future stability of the charity. The charity has yet to achieve this level of reserves but the Trustees note there has been a further improvement towards this target during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The guarantee is limited to £1 per member.

Recruitment and appointment of trustees

Trustees comprise the senior minister and other ministers of the church and others nominated by the senior minister and ratified by the Trustees. Trustees are not required to retire by rotation.

Organisational structure

The Trustees are responsible for overall operation and management of the charity. Some day to day decisions are delegated to senior staff in the Nursery who report to the Trustees.

Induction and training of trustees

All trustees sign a declaration that they are not barred from standing and are vetted through DBS disclosure.

All new trustees are issued with an induction pack and invited to attend an induction meeting where they are given an overview of the work of the Charity and their duties and responsibilities are clarified.

Management structure

The Trustees are responsible for all strategic and financial decisions of the charity and meet on a regular basis throughout the year to set strategic goals, budgets and procedures.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05977613 (England and Wales)

Registered Charity number

1119572

Registered office

St Lukes Church
Carlton Road
Pontefract
West Yorkshire
WF9 2QQ

Trustees

M Sullivan
S A Sullivan
J M McMahon
S E Brown
D Hardy
R V Matthews

ST LUKE'S CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gavin Bell BA ACA
Institute of Chartered Accountants in England and Wales
Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16 September 2021 and signed on its behalf by:

M Sullivan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST LUKE'S CHURCH

Independent examiner's report to the trustees of St Luke's Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gavin Bell BA ACA
Institute of Chartered Accountants in England and Wales
Sedulo Leeds Limited
St Paul's House
23 Park Square
Leeds
West Yorkshire
LS1 2ND

16 September 2021

ST LUKE'S CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	525,850	663	526,513	425,100
Charitable activities	5				
Nursery		292,571	-	292,571	354,124
Shed (Youth Centre)		3,878	-	3,878	11,316
Cafe		726	-	726	10,852
Other trading activities	3	5,404	-	5,404	13,490
Investment income	4	53	-	53	184
Total		828,482	663	829,145	815,066
EXPENDITURE ON					
Raising funds	6	4,302	-	4,302	8,598
Charitable activities	7				
Church & community		182,167	-	182,167	187,256
Nursery		608,042	-	608,042	580,145
Other activities		15,623	564	16,187	30,226
Total		810,134	564	810,698	806,225
NET INCOME		18,348	99	18,447	8,841
Transfers between funds	18	99	(99)	-	-
Net movement in funds		18,447	-	18,447	8,841
RECONCILIATION OF FUNDS					
Total funds brought forward		1,379,063	-	1,379,063	1,370,222
TOTAL FUNDS CARRIED FORWARD		1,397,510	-	1,397,510	1,379,063

The notes form part of these financial statements

ST LUKE'S CHURCH

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	12	1,444,053	-	1,444,053	1,457,446
CURRENT ASSETS					
Debtors	13	47,549	-	47,549	6,714
Cash at bank and in hand		86,875	-	86,875	95,574
		<u>134,424</u>	<u>-</u>	<u>134,424</u>	<u>102,288</u>
CREDITORS					
Amounts falling due within one year	14	(38,527)	-	(38,527)	(33,338)
NET CURRENT ASSETS		<u>95,897</u>	<u>-</u>	<u>95,897</u>	<u>68,950</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,539,950	-	1,539,950	1,526,396
CREDITORS					
Amounts falling due after more than one year	15	(142,440)	-	(142,440)	(147,333)
NET ASSETS		<u>1,397,510</u>	<u>-</u>	<u>1,397,510</u>	<u>1,379,063</u>
FUNDS	18				
Unrestricted funds				1,397,510	1,379,063
TOTAL FUNDS				<u>1,397,510</u>	<u>1,379,063</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

ST LUKE'S CHURCH

BALANCE SHEET - continued **31 MARCH 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 September 2021 and were signed on its behalf by:

M Sullivan - Trustee

ST LUKE'S CHURCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	60,206	116,093
Interest paid		(8,795)	(8,711)
Net cash provided by operating activities		<u>51,411</u>	<u>107,382</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(55,520)	(99,541)
Interest received		53	184
Net cash used in investing activities		<u>(55,467)</u>	<u>(99,357)</u>
Cash flows from financing activities			
Loan repayments in year		(4,643)	(6,058)
Net cash used in financing activities		<u>(4,643)</u>	<u>(6,058)</u>
Change in cash and cash equivalents in the reporting period		<u>(8,699)</u>	<u>1,967</u>
Cash and cash equivalents at the beginning of the reporting period		<u>95,574</u>	<u>93,607</u>
Cash and cash equivalents at the end of the reporting period		<u><u>86,875</u></u>	<u><u>95,574</u></u>

The notes form part of these financial statements

ST LUKE'S CHURCH

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	18,447	8,841
Adjustments for:		
Depreciation charges	68,914	75,853
Interest received	(53)	(184)
Interest paid	8,795	8,711
(Increase)/decrease in debtors	(40,835)	4,932
Increase in creditors	4,938	17,940
Net cash provided by operations	<u>60,206</u>	<u>116,093</u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	95,574	(8,699)	86,875
	<u>95,574</u>	<u>(8,699)</u>	<u>86,875</u>
Debt			
Debts falling due within 1 year	(4,810)	(250)	(5,060)
Debts falling due after 1 year	(147,333)	4,893	(142,440)
	<u>(152,143)</u>	<u>4,643</u>	<u>(147,500)</u>
Total	<u>(56,569)</u>	<u>(4,056)</u>	<u>(60,625)</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling £, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

In common with virtually every other charity in the country, the Charity has been experiencing the effects of the Coronavirus pandemic. Whilst the full impact of this exceptional situation on the Charity cannot be assessed with complete certainty at the current time, the Trustees believe they have taken all possible steps to protect the Charity including accessing relevant Government assistance.

At the time of signing these accounts the Trustees are of the opinion that the Charity will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Income

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

Services of volunteers are invaluable to the operation of the charity. Unless material and capable of valuation no attempt has been made to put a book value on such gifts and consequently they are not shown in the financial statements.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Costs of generating funds are those costs incurred in attracting voluntary income and include the costs associated with fundraising activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost and 2% on cost
Plant and equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

Expenditure on small items of equipment which are routinely replaced are written off to repairs and not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds, including designated funds, can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds represent funds which have been reserved by the trustees to certain uses.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	8,634	15,345
Gift aid donations	40,139	32,785
Grants and funding	402,162	376,213
Government assistance relating to furlough	74,915	-
Missions	663	757
	<u>526,513</u>	<u>425,100</u>

GRANTS AND FUNDING

		Unrestricted Fund	Restricted Fund	2021 Total £	2020 Total £
Incoming resources from generated funds:					
WMDC education funding 3 year olds	A	237,856	-	237,856	217,448
WMDC education funding 2 year olds	B	147,699	-	147,699	150,862
One-to-One	C	16,607	-	16,607	7,903
		<u>402,162</u>	<u>-</u>	<u>402,162</u>	<u>376,213</u>

A) An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery. This is payable in three-term periods based on the numbers and eligibility of the children.

B) An annual education award from Wakefield Metropolitan District Council (WMDC) for the core funding expenditure of the nursery, following the extension of the age profile of the nursery to include two year old children. This is payable in three-term periods based on the numbers and eligibility of the children.

C) One to One funding is an award from Wakefield Metropolitan District Council (WMDC) towards the cost of staffing to assist children with additional needs.

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ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	5,054	11,665
Rents received	350	1,825
	<u>5,404</u>	<u>13,490</u>

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	53	184
	<u>53</u>	<u>184</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Nursery income	Nursery	292,571	354,124
Shed (Youth Centre) income	Shed (Youth Centre)	3,878	11,316
Cafe income	Cafe	726	10,852
		<u>297,175</u>	<u>376,292</u>

6. RAISING FUNDS

Raising donations and legacies

	31.3.21	31.3.20
	£	£
Fund raising expenses	4,302	8,598
	<u>4,302</u>	<u>8,598</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Church & community	182,008	159	182,167
Nursery	603,797	4,245	608,042
Other activities	16,187	-	16,187
	<u>801,992</u>	<u>4,404</u>	<u>806,396</u>

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

7. CHARITABLE ACTIVITIES COSTS - continued

	Church & Community £	Nursery £	Other activities £	2021 £	2020 £
Wages inc social security	31,599	496,638	1,130	529,367	483,709
Trustees remuneration	26,752	12,358	-	39,109	37,011
Rates and water	130	3,300	2,000	5,430	5,874
Insurance	549	4,846	-	5,395	6,252
Light and heat	2,336	15,639	1,856	19,831	21,197
Telephone	763	3,825	600	5,188	4,904
Postage and stationery	304	6,053	12	6,369	9,360
Advertising	479	207	-	686	1,043
Consumables and equipment	4,904	12,305	3,936	21,145	35,409
Ministry	580	-	-	580	1,728
Donations	1,771	511	28	2,310	3,092
Food and refreshments	46	14,726	620	15,392	30,800
Security	35	-	-	35	300
HSA	355	-	-	355	342
Licences	624	103	-	727	2,621
Subscriptions	7,660	2,497	-	10,157	11,266
Training costs	82	488	-	570	1,401
Kitchen - non food	-	265	-	265	
Computer costs	14,942	1,523	-	16,465	7,509
Repairs and renewals	14,696	15,495	3,175	33,366	28,733
Cleaning and laundry	1,026	9,167	294	10,487	8,263
Mission costs	-	-	564	564	732
Bad debts	-	490	-	490	7,280
Depreciation	63,580	3,362	1,972	68,914	75,854
Loan and mortgage interest	8,795	-	-	8,795	8,711
	<u>182,008</u>	<u>603,797</u>	<u>16,187</u>	<u>801,992</u>	<u>793,819</u>
2020	<u>183,448</u>	<u>580,145</u>	<u>30,226</u>		<u>793,819</u>

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

8. SUPPORT COSTS

Support costs total £4,404 (2020: £3,808) and comprise Independent examiners fees, accountancy and legal fees and other finance charges necessary to the governance and operation of the charity. In view of their low value the costs have not been allocated against specific charitable activities.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Independent examiners fee	650	650
Independent examiners fee - other work	2,890	2,890
Depreciation - owned assets	68,913	75,853
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.21	31.3.20
	£	£
Trustees' salaries	39,109	37,011
	<u> </u>	<u> </u>

Trustees salaries represents remuneration to Rev M Sullivan of £26,752 (2020: £25,901) and Mrs J M McMahon of £12,358 (2020: £11,110) for services as minister/nursery manager and administrator respectively. In addition job related accommodation and related utility costs are provided to the Rev M Sullivan in his capacity as Minister to St Luke's Church. No remuneration is paid to Trustees in respect of their activities as Trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

11. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	551,739	504,717
Social security costs	16,737	16,003
	<u> </u>	<u> </u>
	568,476	520,720
	<u> </u>	<u> </u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Charitable activities	50	50
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

ST LUKE'S CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020	1,724,681	47,249	120,098	187,544	2,079,572
Additions	26,417	5,544	2,410	21,149	55,520
	<u>1,751,098</u>	<u>52,793</u>	<u>122,508</u>	<u>208,693</u>	<u>2,135,092</u>
DEPRECIATION					
At 1 April 2020	355,252	40,773	96,218	129,883	622,126
Charge for year	41,600	2,578	6,202	18,533	68,913
	<u>396,852</u>	<u>43,351</u>	<u>102,420</u>	<u>148,416</u>	<u>691,039</u>
NET BOOK VALUE					
At 31 March 2021	<u>1,354,246</u>	<u>9,442</u>	<u>20,088</u>	<u>60,277</u>	<u>1,444,053</u>
At 31 March 2020	<u>1,369,429</u>	<u>6,476</u>	<u>23,880</u>	<u>57,661</u>	<u>1,457,446</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Nursery debtors	34,037	4,253
Other debtors	13,512	2,461
	<u>47,549</u>	<u>6,714</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Bank loans and overdrafts (see note 16)	5,060	4,810
Nursery creditors	11,667	16,160
Social security and other taxes	4,949	4,986
Other creditors	3,842	3,842
Accrued expenses	13,009	3,540
	<u>38,527</u>	<u>33,338</u>

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21 £	31.3.20 £
Bank loans (see note 16)	142,440	147,333

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.21 £	31.3.20 £
Amounts falling due within one year on demand:		
Bank loans	5,060	4,810
Amounts falling between one and two years:		
Bank loans - 1-2 years	5,345	5,082
Amounts falling due between two and five years:		
Bank loans - 2-5 years	17,914	17,031
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loan instalments in more than 5 years	119,181	125,220

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.21 £	31.3.20 £
Bank loans	147,500	152,143

Bank loans represent mortgage loans and are secured on certain of the charity's freehold properties.

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	160,113	69,873	(40,914)	189,072
Designated fund - freehold properties	1,217,287	(50,396)	39,854	1,206,745
Designated fund - The Shed (Youth Centre)	1,663	(1,129)	1,159	1,693
	1,379,063	18,348	99	1,397,510
Restricted funds				
Missions	-	99	(99)	-
TOTAL FUNDS	1,379,063	18,447	-	1,397,510

ST LUKE'S CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	824,587	(754,714)	69,873
Designated fund - freehold properties	-	(50,396)	(50,396)
Designated fund - The Shed (Youth Centre)	3,895	(5,024)	(1,129)
	<u>828,482</u>	<u>(810,134)</u>	<u>18,348</u>
Restricted funds			
Missions	663	(564)	99
	<u>663</u>	<u>(564)</u>	<u>99</u>
TOTAL FUNDS	<u><u>829,145</u></u>	<u><u>(810,698)</u></u>	<u><u>18,447</u></u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	147,310	58,481	(46,773)	159,018
Designated fund - freehold properties	1,213,443	(49,686)	53,531	1,217,288
Designated fund - The Shed (Youth Centre)	9,469	1	(6,713)	2,757
	<u>1,370,222</u>	<u>8,796</u>	<u>45</u>	<u>1,379,063</u>
Restricted funds				
Missions	-	45	(45)	-
	<u>-</u>	<u>45</u>	<u>(45)</u>	<u>-</u>
TOTAL FUNDS	<u><u>1,370,222</u></u>	<u><u>8,841</u></u>	<u><u>-</u></u>	<u><u>1,379,063</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	802,994	(744,513)	58,481
Designated fund - freehold properties	-	(49,686)	(49,686)
Designated fund - The Shed (Youth Centre)	11,315	(11,314)	1
	<u>814,309</u>	<u>(805,513)</u>	<u>8,796</u>
Restricted funds			
Missions	757	(712)	45
	<u>757</u>	<u>(712)</u>	<u>45</u>
TOTAL FUNDS	<u><u>815,066</u></u>	<u><u>(806,225)</u></u>	<u><u>8,841</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	147,310	128,354	(87,687)	187,977
Designated fund - freehold properties	1,213,443	(100,082)	93,385	1,206,746
Designated fund - The Shed (Youth Centre)	9,469	(1,128)	(5,554)	2,787
	<u>1,370,222</u>	<u>27,144</u>	<u>144</u>	<u>1,397,510</u>
Restricted funds				
Missions	-	144	(144)	-
	<u>-</u>	<u>144</u>	<u>(144)</u>	<u>-</u>
TOTAL FUNDS	<u>1,370,222</u>	<u>27,288</u>	<u>-</u>	<u>1,397,510</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,627,581	(1,499,227)	128,354
Designated fund - freehold properties	-	(100,082)	(100,082)
Designated fund - The Shed (Youth Centre)	15,210	(16,338)	(1,128)
	<u>1,642,791</u>	<u>(1,615,647)</u>	<u>27,144</u>
Restricted funds			
Missions	1,420	(1,276)	144
	<u>1,420</u>	<u>(1,276)</u>	<u>144</u>
TOTAL FUNDS	<u>1,644,211</u>	<u>(1,616,923)</u>	<u>27,288</u>

The Designated fund for freehold properties represents the book value of the properties from which the Charity carries out its activities, net of related mortgage borrowing.

The Designated fund for the Shed (Youth Centre) represents the surplus balance of funds generated from and expended on Shed activities which has been set aside for future use in providing those activities and facilities.

The Missions fund represents monies raised to fund missionary activities including the One-by-One Orphanage in Kenya.

The Shed (Youth Centre) fund represents grant monies received towards computer and related equipment for the Centre.

19. RELATED PARTY DISCLOSURES

There were no related party transactions in the period other than employment related remuneration as disclosed at note 10.

ST LUKE'S CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,634	15,345
Gift aid donations	40,139	32,785
Grants and funding	402,162	376,213
Government assistance relating to furlough	74,915	-
Missions	663	757
	526,513	425,100
Other trading activities		
Fundraising events	5,054	11,665
Rents received	350	1,825
	5,404	13,490
Investment income		
Deposit account interest	53	184
Charitable activities		
Nursery income	292,571	354,124
Shed (Youth Centre) income	3,878	11,316
Cafe income	726	10,852
	297,175	376,292
Total incoming resources	829,145	815,066
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	4,302	8,598
Charitable activities		
Trustees' salaries	39,109	37,011
Wages	512,630	467,706
Social security	16,737	16,003
Rates and water	5,430	5,874
Insurance	5,395	6,252
Light and heat	19,831	21,197
Telephone	5,188	4,904
Postage and stationery	6,369	9,360
Advertising	686	1,043
Consumables and equipment	21,145	35,409
Ministry	580	1,728
Donations	2,310	3,092
Carried forward	635,410	609,579

This page does not form part of the statutory financial statements

ST LUKE'S CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	31.3.21 £	31.3.20 £
Charitable activities		
Brought forward	635,410	609,579
Food and refreshments	15,392	30,800
Registration charges	35	300
HSA	355	342
Licences	727	2,621
Subscriptions	10,157	11,265
Training costs	570	1,401
Kitchen - non food	265	430
Computer costs	16,465	7,509
Repairs and renewals	33,366	28,733
Cleaning, laundry and refuse	10,487	8,263
Mission costs	564	732
Bad debt write off	490	7,280
Depreciation of tangible fixed assets	68,914	75,853
Loan and mortgage interest	8,795	8,711
	801,992	793,819
Support costs		
Governance costs		
Independent examiners fee	650	650
Independent examiners fee - other work	2,890	2,890
Accountancy and legal fees	784	188
Credit charges	80	80
	4,404	3,808
Total resources expended	810,698	806,225
Net income	18,447	8,841