

# The Parochial Church Council of the Ecclesiastical Parish of St. Luke's, Redcliffe Gardens

Report and Accounts  
Year ended 31 December 2022

Stewardship   
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**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Members of the Parochial Church Council</b>	The Reverend Nicky Gumbel (resigned 31 August 2022) The Reverend Dave Matthews Abolade Alfred (Churchwarden) Gb Ladipo (Churchwarden) Krys Gajda (Secretary, resigned 29 May 2022) Wangari Thuo (Secretary, appointed 25 July 2022) Edwin Butler (resigned 29 May 2022) Agustin Martin Calmarza Tsolomon Tuul Suzanne Williams Lucinda Howard-Comber Catherine Maani Ben Tucker (appointed 29 May 2022) Will Haggard (appointed 29 May 2022) Will Taylor-Jackson (appointed 29 May 2022) Amie Lister (appointed 29 May 2022) Clarissa Ashwood (appointed 29 May 2022) John Ciabanu (appointed 29 May 2022)
<b>Co-opted Members (non-Trustee)</b>	Cathy Butcher (Treasurer)
<b>Charity Registration Number</b>	1130681
<b>Principal Address</b>	St. Luke's Church Redcliffe Gardens London SW10 9HF
<b>Independent Examiner</b>	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	Nat West Bank plc Santander UK plc

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**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE  
GARDENS**

**ANNUAL REPORT OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Members of the Parochial Church Council (the 'PCC'), who are the charity's trustees for the purposes of charity law, have pleasure in presenting their report together with the financial statements for the year.

**Objects of the charity**

The charity is responsible for co-operating with the incumbent, in promoting in the ecclesiastical parish, the whole mission of the Church be it pastoral, evangelistic, social or ecumenical. The PCC is also responsible for maintaining certain church property situated within the parish.

**Summary of the charity's main activities and achievements**

This year has been hugely encouraging for St Luke's. The church has grown, new initiatives have been launched, new leaders raised up and sent out, a growing sense of community and family built, more people reached in our local community and a sense of clarity about the type of church we are being formed to be in order to do the things we're being called by God to do.

To further the above objects and vision, the charity's main activities and achievements were as follows:

*Governance*

Following Nicky Gumbel's announcement that he'd be stepping down as vicar of both St Luke's and Holy Trinity Brompton, we held a final service for him and Pippa in July 2022 before having the joy of attending Archie Coates' installation as vicar of HTB in September. During the interregnum, Dave Matthews remains in post as Associate Vicar and continues to lead the day-to-day activity of the church and in line with the partnership between St Luke's and HTB, Archie Coates has been selected as the preferred candidate. Our patrons and PCC are now in the process of making an appointment which we hope to confirm in the near future.

At the APCM in May we were delighted to bolster our excellent PCC and appoint 7 new members. We are hugely grateful for the leadership and support of the PCC during the year.

*Clergy & Staff*

In September, we welcomed three new ordinands and said goodbye to one of our curates. In total we now have a clergy and staff team of 10.

*Sunday Services*

11am - We were thrilled to see average Sunday attendance at the 11am service grow in 2022 with 123 people attending each week on average (103 adults, 20 youth/children) compared to 79 adults in 2021. The Sunday high was 409 people.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**ANNUAL REPORT OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Summary of the charity's main activities and achievements (continued)**

In 2021, both Easter Sunday and Christmas Day were both cancelled due to COVID and so it was a great joy to have both services running this year with 140 people gathered on Easter Sunday and 138 gathered on Christmas Day. We also held our second "Redcliffe Square Carols" which saw 271 people from the community gather, which was an increase of 75 people from 2021. It was a wonderful evening of carols, mulled wine and prayer before piling into the church to watch England beat Senegal in the World Cup.

Baptisms - In 2022 we had the privilege of baptising 17 people - 12 adults (all of whom came through Alpha) and 5 children.

*Alpha*

In 2022, we launched Alpha in Farsi and in Spanish and welcomed 32 guests across the year. Alongside this we sent teams of leaders to host and help in small groups at HTB Alpha in English.

*Connect Groups*

We now have 11 Connect Groups which include a newcomers Connect, Central Connect, a family Connect, a Farsi Connect, and Spanish Connect. In 2022 we launched 'Groups Gathered' a monthly opportunity to gather all the groups within St Luke's for a night of teaching, worship, prayer and community.

*Kids and Youth*

This year we launched the new monthly 4pm service designed to reach families who wouldn't normally go to church. It's designed to be the best hour of a child's week with a bouncy castle, kids café, games, crafts, singing, dancing, prayer and interactive bible teaching. In our first year, average monthly attendance was 59 adults and kids. The Sunday high was 65 people.

Alongside this, the weekly playgroup continues to go from strength to strength with 60-70 children and adults gathering on Wednesday mornings in term time.

*Social Action*

Asylum Seekers & Refugees – The weekly Community Café launched in 2021 has doubled in size with approximately 120 guests (60-70 guests in 2021) coming into the church each week for a meal, a conversational English class and an opportunity to pick up some new clothes as they leave. Our team organised throughout the year trips around the UK and held a Christmas party at the end of 2022 welcoming 275 men and women to celebrate.

Royal Visit – This work was picked up by the Royal family and HRH King Charles visited St Luke's in March 2022 to meet the men and women who come to our community café and participate in other initiatives across HTB.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE  
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**ANNUAL REPORT OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Summary of the charity's main activities and achievements (continued)**

Love Christmas – In December this year we headed back out onto the streets of Earl's Court and delivered over 1,000 bags of kindness to local residents, focused particularly on those in greatest need.

Night Shelter - Following its closure in 2021 due to COVID, we were delighted to reopen the night shelter on Saturday evenings at St Luke's. Each week a 3-course meal is served for 20-30 guests who then stay in the church for the night. It has been really encouraging to see a number of different teams come to serve at the night shelter. One group to highlight are those from our Farsi speaking Connect Group who received support through the Community Café earlier in the year and are now serving others in need at the weekly night shelter.

*Focus*

This year was St Luke's first-time attending Focus, HTB's annual holiday for network churches held at Newark Showground. We were amazed by the take up from the congregation with over 100 people on site linked to St Luke's.

*Building*

Extensive works were carried out to the exterior of the building in 2022 to ensure the external fabric of the building was in good order and safe to be around. Scaffolding was erected early in the year and a fantastic team from Universal Stone worked tirelessly for 6 months to help secure the building for future generations. We are hugely grateful to the Diocese of London for their support in the project.

Alongside the external works, critical internal works to our electrical systems were identified and have been quickly addressed with works taking place in early 2023.

Most the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

In planning the activities the PCC have applied the guidance on public benefit issued by the Charity Commission.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE  
GARDENS**

**ANNUAL REPORT OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Structure, Governance and Management**

The charity is registered with the Charity Commission and operates under the Charities Act 2011. The governing documents for the charity are the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules.

The appointment of PCC members is governed by, and set out in, the Church Representation Rules. The PCC comprises ex-officio members (which includes clergy and churchwardens), elected members and co-opted members. The PCC organise elections annually before the Annual Parochial Church Meeting (APCM) to fill vacancies.

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the PCC who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a management team led by the incumbent (or the Associate Vicar during the interregnum).

**Financial review**

During the year income increased by £89,349, to £352,147, and expenditure increased by £41,456, to £284,044. As a result surplus for the year increased by £47,893, to £68,103 and the charity's net assets increased by the same amount, to £104,480. Net current assets increased by £72,410, to £93,609.

**Reserves policy**

The PCC recognises the need to hold reserves to allow protection of its core activities in the event of income shortfalls and to promote balanced strategic planning. Reserves are defined as income that becomes available and which is to be expended at the discretion of the PCC in furtherance of its objects but which has not yet been spent, committed or designated.

The Trustees aim to maintain reserves of unrestricted net current assets equivalent to two months' operating expenditure as contingency against unforeseen circumstances, this is equivalent to approximately £48,000. At year-end the Church held £90,358 of net current assets in its general fund, equivalent to 3.75 months expenditure.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE  
GARDENS**

**ANNUAL REPORT OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Key risks and uncertainties**

In common with other churches and charities the PCC faces risks be they operational, financial or reputational. The PCC has examined the major risks and confirm the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

**Other matters**

With regard to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

The Diocese have assessed the PCC's Parish Share to be £85,200 for the year to 31 December 2022; having reviewed the PCC's finances, the members of the PCC have decided to pay the PCC's contribution of £85,200.

The last quinquennial inspection was held in July 2019 and the PCC are considering plans to address the issues raised in the inspection report.

**Plans for the future**

A Family of Families - In 2023 we want to see St Luke's develop as a family of families. This means being a close-knit community where people are needed and known within smaller groups but connected to other smaller groups within different services. This is something we'll deliver through developing new services, namely the 6pm. Also, investing in our Connect Groups, helping every single member of the congregation find a place to be known. And investing in our teams, where every person feels needed and involved.

Tackling Anxiety Together - Following the pandemic, the number of people struggling with their mental health in our city has increased dramatically. In 2023, we plan to host 'Tackling Anxiety Together', a 6-week course which gives practical and biblical teaching on how to tackle anxiety through video content and small group discussion.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE  
GARDENS**

**ANNUAL REPORT OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Statement of Responsibilities of the Members of the Parochial Church Council**

The PCC is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval**

This report was approved by the PCC and signed on their behalf by:

*Dave Matthews*

REV. DAVE MATTHEWS

Date: 5 May 2023



**INDEPENDENT EXAMINER'S REPORT**  
**TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF**  
**THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**  
**('the Charity')**

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2022 on pages 9 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 13.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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 Institute of Chartered Accountants of 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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

*Lisa Darby*

Lisa Darby FCA  
Institute of Chartered Accountants of England and Wales  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 9 May 2023

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	217,953	54,459	272,411	202,446
Charitable activities	4	79,719	-	79,719	60,352
Investments		16	-	16	-
<b>Total income and endowments</b>		<b>297,688</b>	<b>54,459</b>	<b>352,147</b>	<b>262,798</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	220,409	63,635	284,044	242,588
<b>Total expenditure</b>		<b>220,409</b>	<b>63,635</b>	<b>284,044</b>	<b>242,588</b>
<b>Net income/(expenditure)</b>		<b>77,279</b>	<b>(9,176)</b>	<b>68,103</b>	<b>20,210</b>
<b>Transfers between funds</b>	12	-	-	-	-
<b>Net movement in funds</b>		<b>77,279</b>	<b>(9,176)</b>	<b>68,103</b>	<b>20,210</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		23,949	12,428	36,377	16,167
<b>Total funds carried forward</b>	12	<b>101,228</b>	<b>3,252</b>	<b>104,480</b>	<b>36,377</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 11-19 form part of these accounts.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	7	10,870	-	10,870	15,177
		<u>10,870</u>	<u>-</u>	<u>10,870</u>	<u>15,177</u>
<b>CURRENT ASSETS</b>					
Debtors	8	23,889	-	23,889	16,873
Cash at bank and in hand	9	84,067	3,252	87,319	46,700
		107,957	3,252	111,208	63,574
<b>CREDITORS: Amounts falling due within one year</b>	10	(17,599)	-	(17,599)	(42,374)
<b>Net current assets / (liabilities)</b>		<u>90,358</u>	<u>3,252</u>	<u>93,609</u>	<u>21,199</u>
<b>Total assets less current liabilities</b>		<u>101,228</u>	<u>3,252</u>	<u>104,480</u>	<u>36,377</u>
<b>TOTAL NET ASSETS</b>		<u>101,228</u>	<u>3,252</u>	<u>104,480</u>	<u>36,377</u>
<b>FUND BALANCES</b>	12				
Unrestricted Funds					
General funds		101,228	-	101,228	23,949
Restricted Funds		<u>-</u>	<u>3,252</u>	<u>3,252</u>	<u>12,428</u>
		<u>101,228</u>	<u>3,252</u>	<u>104,480</u>	<u>36,377</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

*Dave Matthews*

REV. DAVE MATTHEWS

Date: 5 May 2023

Charity number: 1130681

The notes on page 11-19 form part of these accounts.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Statutory Information**

The Parochial Church Council of the Ecclesiastical Church Council of St Luke's, Redcliffe Gardens is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

In the previous year the charity prepared its accounts using the receipts and payments basis; in the current year the charity's income exceeded £250,000 and so it is now obliged to use the accruals basis for the preparation of its accounts. The comparatives presented in these accounts have been re-stated using the accruals basis; further details are given in note 14

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and hall hire.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 5 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

j) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**3 Donations and legacies**

	2022	2021
	£	£
Donations of cash and similar	104,453	55,973
Donations in kind from Holy Trinity Brompton (see note 13)	21,819	31,703
Grants from Holy Trinity Brompton (see note 13)	135,000	105,000
Other grants	2,891	8,180
Income tax recoverable	8,249	1,590
	<u>272,411</u>	<u>202,446</u>

**4 Income from charitable activities**

	2022	2021
	£	£
Hall and venue hire	75,554	56,464
Fees and sundry income	4,165	3,888
	<u>79,719</u>	<u>60,352</u>

**5 Charitable expenditure**

**a Costs incurred directly on specific activities**

	2022	2021
	£	£
Parish share	85,200	85,492
Salaries of parish workers	42,449	40,641
Staff, volunteers' and vicar's expenses	1,465	3,490
Church services, groups and outreach	3,977	1,722
Hospitality	4,107	207
Mission house and flats	9,229	3,499
Building running costs and equipment	45,084	35,482
Building repairs	36,301	13,482
Donations in kind expensed (production equipment lease)	21,819	17,265
	<u>249,631</u>	<u>201,278</u>
Grants payable (note 5c)	12,239	13,833
	<u>261,871</u>	<u>215,111</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**5 Charitable expenditure (continued)**

**b Costs incurred on support & administration**

Governance costs		
Independent examiner's fee	4,080	1,800
Insurance	6,931	7,513
Church administration	3,451	13,364
Training	374	-
Travel	161	-
Depreciation	5,253	4,701
Other costs	1,923	100
	<u>22,173</u>	<u>27,478</u>
<b>Total expenditure</b>	<u>284,044</u>	<u>242,588</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,480 (2021: £2,400).

**c Grants payable**

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	100	12,139	12,239
	<u>100</u>	<u>12,139</u>	<u>12,239</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	-	13,115	13,115
Grants for the relief of poverty	608	110	718
	<u>608</u>	<u>13,225</u>	<u>13,833</u>

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration**

The average monthly number of employees during the year was 3.7 (2021: 3.2). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

Rev. Nicky Gumbel and Rev. Dave Matthews (who served as clergy members of the PCC) received a stipend from the Diocese and so they are not employees; some of the Parish Share paid to the Diocese is used to help meet the cost of these stipends. Rev. Dave Matthews was provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 5 'Charitable Expenditure'. The charity also reimbursed expenses to Rev. Dave Matthews; again these costs are disclosed in note 5 'Charitable Expenditure' under the heading 'Staff, volunteers' and vicar's expenses'.

No member of the PCC received employment benefits in either the current or preceding year.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**7 Tangible fixed assets**

	Fixtures, fittings and equipment £	Total 2022 £
Cost		
At 1 January 2022	23,505	23,505
Additions	2,759	2,759
Disposals	(9,067)	(9,067)
At 31 December 2022	<u>17,197</u>	<u>17,197</u>
Accumulated depreciation		
At 1 January 2022	8,328	8,328
Charge for the year	5,253	5,253
Eliminated on disposal	(7,253)	(7,253)
At 31 December 2022	<u>6,327</u>	<u>6,327</u>
Net book value		
At 31 December 2022	<u>10,870</u>	<u>10,870</u>
At 31 December 2021	<u>15,177</u>	<u>15,177</u>

**8 Debtors**

	2022 £	2021 £
<b>Falling due within one year:</b>		
Trade debtors	9,668	13,311
Tax recoverable	10,179	3,452
Other debtors	-	110
Prepayments and accrued income	4,042	-
	<u>23,889</u>	<u>16,873</u>

**9 Cash at Bank and in Hand**

	2022 £	2021 £
Cash at bank with immediate access	<u>87,319</u>	<u>46,700</u>
	<u>87,319</u>	<u>46,700</u>



**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**10 Creditors: liabilities falling due within one year**

	2022	2021
	£	£
Trade creditors	6,132	3,781
Taxation and social security	-	865
Other creditors	-	3,052
Accruals	8,007	5,271
Short-term loans	3,460	29,405
	<u>17,599</u>	<u>42,374</u>

**11 Pension commitments**

During the year employer's pension contributions totalling £1,077 (2021: £1,145) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2021: £nil).

**12 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>General Unrestricted Funds</i>	23,949	297,688	(220,409)	-	-	101,228
<b>Total Unrestricted Funds</b>	<u>23,949</u>	<u>297,688</u>	<u>(220,409)</u>	<u>-</u>	<u>-</u>	<u>101,228</u>
<i>Restricted Funds</i>						
Organ repairs	1,875	-	-	-	-	1,875
Afghan refugees	500	-	(500)	-	-	-
Mission support	1,800	4,359	(6,159)	-	-	-
Foodbank	73	-	(73)	-	-	-
Operational fund	-	50,000	(49,527)	-	-	473
Diocesan project	8,180	-	(7,276)	-	-	904
Ukraine Appeal	-	100	(100)	-	-	-
	<u>12,428</u>	<u>54,459</u>	<u>(63,635)</u>	<u>-</u>	<u>-</u>	<u>3,252</u>
<b>Aggregate of funds</b>	<u>36,377</u>	<u>352,147</u>	<u>(284,044)</u>	<u>-</u>	<u>-</u>	<u>104,480</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**12 Funds (continued)**

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Tangible fixed assets	10,870	-	-	10,870
Stock	-	-	-	-
Debtors	23,889	-	-	23,889
Cash at bank and in hand	84,067	-	3,252	87,319
Creditors falling due within one year	(17,599)	-	-	(17,599)
	<u>101,228</u>	<u>-</u>	<u>3,252</u>	<u>104,480</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>General Unrestricted Funds</i>	14,219	243,817	(234,088)	-	-	23,949
<b>Total Unrestricted Funds</b>	<u>14,219</u>	<u>243,817</u>	<u>(234,088)</u>	<u>-</u>	<u>-</u>	<u>23,949</u>
<i>Restricted Funds</i>						
Organ repairs	1,875	-	-	-	-	1,875
Afghan refugees	-	600	(100)	-	-	500
Mission support	-	10,091	(8,291)	-	-	1,800
Individual support	-	110	(110)	-	-	-
Foodbank	73	-	-	-	-	73
Diocesan project	-	8,180	-	-	-	8,180
	<u>1,948</u>	<u>18,981</u>	<u>(8,501)</u>	<u>-</u>	<u>-</u>	<u>12,428</u>
<b>Aggregate of funds</b>	<u>16,167</u>	<u>262,798</u>	<u>(242,588)</u>	<u>-</u>	<u>-</u>	<u>36,377</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**12 Funds (continued)**

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2021 £
	General funds £	Designated funds £		
Tangible fixed assets	15,177	-	-	15,177
Stock	-	-	-	-
Debtors	16,873	-	-	16,873
Cash at bank and in hand	34,272	-	12,428	46,700
Creditors falling due within one year	(42,374)	-	-	(42,374)
	<u>23,949</u>	<u>-</u>	<u>12,428</u>	<u>36,377</u>

The **Afghan Refugees** and **Ukraine Appeal** funds were used to support refugees by providing them with necessities such as food and clothing.

The **Mission Support** fund is used to support a missionary working towards social transformation for refugees and asylum seekers, as well as for outreach activities in the Earl's Court area and supporting international students.

The **Organ Repairs** fund was used for historic repairs to the church organ but is no longer required and the charity will seek consent to repurpose the remaining funds for an appropriate use.

The **Foodbank** fund was used to support a foodbank previously operated by the charity and the charity will seek consent to repurpose the remaining funds for an appropriate use.

The **Operational fund** represents a restricted grant received from HTB towards operational costs.

The **Diocese Project** fund is funding for investigation and repairs to stonework and other urgent matters.

**13 Transactions with related parties**

During the year the charity:

- a) received cash donations totalling £135,000 (2021: £105,00) and donations in kind totalling £21,819 (2021: £31,703) from Holy Trinity Brompton ('HTB', charity number 1133793), with whom the charity commenced a partnership in 2021. The charity retains its own PCC as the Ecclesiastical Parish of St Luke's Redcliffe Gardens, but works in partnership with HTB and receives support across a number of areas. The vicar of HTB is also the vicar of St Luke's, and a member of both churches' PCCs, and Rev. Dave Matthews, an HTB curate, is Associate Vicar of St Luke's. The treasurer of the PCC, Cathy Butcher, is employed by HTB as its Chief Operating Officer but receives no employment benefits directly from the PCC.

Cash donations from HTB were £85,000 towards the Parish Share, a grant of £50,000 restricted for operational costs. Donations in kind in 2022 are £21,819 (2021: £17,265) towards the cost of a commitment to a 3-year production equipment lease and £nil (2021: £14,438) towards the provision of fixtures, fittings and equipment. No value has been placed on other services provided by HTB, such as administration and support, as these cannot be reasonably ascertained.

- b) received donations totalling £7,410 (2021: £4,299) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- c) No expenses (2021: £0) were paid to, or for, non-clergy members of the PCC.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**14 Reconciliation with previously reported funds**

In the previous year the charity prepared its accounts using the receipts and payments basis; in the current year the charity's income exceeded £250,000 and so it is now obliged to use the accruals basis for the preparation of its accounts. The comparatives presented in these accounts have been re-stated using the accruals basis and a reconciliation with the reserves and results reported previously follows:

*Reconciliation of reserves*

	2021	2020
	£	£
Previously reported reserves, at 31 December	46,700	19,111
Adjustments arising from use of accruals basis:		
Inclusion of previously excluded fixed assets	15,177	5,440
Inclusion of previously excluded debtors	16,873	2,769
Inclusion of previously excluded creditors	(42,374)	(11,153)
Re-stated reserves, at 31 December	<u>36,377</u>	<u>16,167</u>

*Reconciliation of results*

	2021
	£
Previously reported results	27,589
Adjustments arising from use of accruals basis:	
Capitalised expenditure less depreciation	9,737
Movements in debtors resulting in the recognition of more / (less) income	14,104
Movements in creditors resulting in the recognition of less / (more) expenditure	(31,221)
Re-stated results	<u>20,210</u>

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S REDCLIFFE GARDENS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	217,953		54,459	272,411	183,465		18,981	202,446
Charitable activities	4	79,719			79,719	60,352			60,352
Investments		16			16	-			-
<b>Total income and endowments</b>		<b>297,688</b>	<b>-</b>	<b>54,459</b>	<b>352,147</b>	<b>243,817</b>	<b>-</b>	<b>18,981</b>	<b>262,798</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	5	220,409		63,635	284,044	234,088		8,501	242,588
Other		-			-	-			-
<b>Total Expenditure</b>		<b>220,409</b>	<b>-</b>	<b>63,635</b>	<b>284,044</b>	<b>234,088</b>	<b>-</b>	<b>8,501</b>	<b>242,588</b>
<b>Net income/(expenditure)</b>		<b>77,279</b>	<b>-</b>	<b>(9,176)</b>	<b>68,103</b>	<b>9,730</b>	<b>-</b>	<b>10,480</b>	<b>20,210</b>
<b>Transfers between funds</b>	12	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>77,279</b>	<b>-</b>	<b>(9,176)</b>	<b>68,103</b>	<b>9,730</b>	<b>-</b>	<b>10,480</b>	<b>20,210</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		23,949	-	12,428	36,377	14,219	-	1,948	16,167
<b>Total funds carried forward</b>	12	<b>101,228</b>	<b>-</b>	<b>3,252</b>	<b>104,480</b>	<b>23,949</b>	<b>-</b>	<b>12,428</b>	<b>36,377</b>