

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE'S PRESTONVILLE. (DIOCESE OF CHICHESTER).

England & Wales · Charity number 1133866

Details

Other names ST LUKE'S PRESTONVILLE

Status Registered

Legal form Previously excepted

Registered 2010-01-28

Register [View on the Charity Commission register](#)

Contact

Address St. Lukes Church
64 Old Shoreham Road
Brighton
BN1 5DD

Phone 01273557772

Email info@stlukesonline.co.uk

Website www.stlukesonline.co.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: To provide regular Sunday services of worship to the church members and the community of Prestonville, and pastoral and spiritual support, as well as various community service activities.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£163,169	£123,889	-	-
2024-12-31	£164,932	£97,204	-	-
2023-12-31	£113,372	£112,586	-	-
2022-12-31	£84,042	£86,156	-	-
2021-12-31	£103,523	£104,640	-	-
2020-12-31	£81,484	£144,823	-	-

Trustees

Name	Role	Appointed
MARTIN POOLE	Chair	2011-10-14
Augustina Tetsola		2025-05-25
CHRISTINE CATON		2018-04-29
Caroline Johnson		2020-10-11
David Christopher Chapman		2025-05-25
Dominic Lucas		2025-09-18
Donovan Salsoni		2026-04-19
Dr Ronald James White		2019-04-28
Dr Sarah Soppitt		2019-04-28
James Richard May		2025-05-25
Lindsay Macrae		2026-04-19
Mark Stephen John Jago		2023-05-14
Mark Watson		2015-04-26
Michele Scott White		2011-10-22
Rev Elizabeth Karen Forbes Stone		2023-05-14
Richard David Simmons		2024-05-19
SIR PETER WOODHEAD KCB		
Samantha Salsoni		2026-04-19

Accounts

**THE PCC OF ST LUKE'S PRESTONVILLE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

SRC Advisory
2nd Floor Preston Park House
South Road
Brighton
BN1 6SB



St. Luke's Prestonville

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THE PCC OF ST LUKES CHURCH PRESTONVILLE
64 OLD SHOREHAM ROAD, BRIGHTON, BN1 5DD

CHARITY NUMBER 1133866

TRUSTEES REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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PCC TRUSTEES:

Rev M Poole Vicar & PCC Chair

Ex-Officio Members:

Revd. Tim Edge - Vice Chair

Revd. Buff Stone - Associate Priest

Lay Reader Emeritus: Sir Peter Woodhead

Treasurer: Mrs Christine Caton
Mr. Dominic Lucas

Community Workers:

Daniel & Tamara Jackson

Safeguarding:

Dr. Sarah Soppitt &

Dr. Richard Soppitt

Church Wardens:

Mr. Jim Groves

Mrs. Caroline Johnson

PCC Secretary:

Mrs. Laura Wright

Independent Financial Examiner:

Mr. Jamie Ali

SRC Advisory Accountants

Preston Park House, South Road, Brighton,
BN1 6SB

Bankers:

Co-Operative Bank, Brighton Branch.
164/165 Western Rd, Brighton
BN1 2BB

PCC Elected Members

Dr Ronald White (Deanery Synod Rep)

Mrs. Michele White (Deanery Synod Rep)

Mr. Mark Jago – elected 2023

Mrs. June Arnold – elected 2023

Mr. Mark Watson - elected 2024

Mr. Richard Simmons - elected 2024

Mr. David Chapman - elected 2025

Mr. James May - elected 2025

Mrs. Augustina Tetsola - elected 2025



St. Luke's Prestonville

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1. REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Parochial Church Council (PCC) present their report with the financial statements of the charity for the year ended 31 December 2024. The PCC have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Accounting Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Church of England Parish of St Luke's Church Prestonville in Brighton is within the Diocese of Chichester.

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

There is a Parochial Church Council to govern the parish. The method of appointment of PCC members is set out in the Church Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

3. REGISTERED & ADMINISTRATION DETAILS

Registered Charity Number: 1133866

Principal Address:

64 Old Shoreham Road
Brighton
BN1 5DD

4. OBJECTIVES AND ACTIVITIES

St Luke's PCC have the responsibility for promoting in the parish the mission of the church, namely the promotion of the Gospel of our Lord Jesus Christ, pastoral, evangelistic, social and ecumenical, according to the doctrine and practices of the Church of England. Revd. Martin Poole is the Priest leading this mission.

5. PUBLIC BENEFIT

Our main activities are described below and are undertaken to further our charitable purposes for the public benefit. When planning the activities for the year, the PCC have considered the Commission's guidance on public benefit.

6. ELECTORAL ROLL

The electoral roll was completely revised in 2025 as this a requirement every six years under the church representation rules and additions and edits were made in 2026. The revised roll is 102 with 36% resident within the parish boundary.



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ACHIEVEMENT & PERFORMANCE & TRUSTEES ANNUAL REPORT

2025 was a momentous year for St. Luke's Prestonville as we celebrated 150 years since the first service was held in this church on 11th June 1875. A whole programme of events ran from May through to the middle of July with a focus on Sunday 8th June for an anniversary service with the Lord Lieutenant of East Sussex in attendance and a congregation of 120. After the service he unveiled the newly inscribed foundation stone which had been blank since the church was first built.

The inscription reads:

*This church was opened on 11th June 1875
This inscription was unveiled on 8th June 2025
to commemorate 150 years of worship, prayer and service
"Built on the foundation of the apostles and prophets,
with Christ Jesus himself as the chief cornerstone."
Ephesians 2:20*

Other events included a photographic exhibition throughout May, a Prestonville Plant Trail throughout the parish, an evening event with Carrie and David Grant, Epiphany music in residence for a weekend and a one-day writer's festival as well as a series of themed Sundays. All events were extremely well attended and the regular Sunday congregation continued to grow.

Highlights included the visit to the exhibition of the son of the Revd. Donald Plumley who was vicar of St. Luke's from 1945-1953 and attendance at the anniversary service by the grandson of the architect who built the church. The service focussing on marriage connections to St. Luke's featured guest preacher Bishop Nicholas Holtam whose parents were married in St. Luke's in 1948 and a couple who visited from Newark who had been married in the church in 1973 and were surprised at the end of the service to watch an old cine film of a wedding of some of their wider family filmed in 1963.

St. Luke's Prestonville is 150 years old

PROGRAMME OF ANNIVERSARY EVENTS

Throughout May
St. Luke's Then & Now
Artist Open House Exhibition
Dates & Times in AOH Brochure

Saturday 31st May
Prestonville Plant Trail

Sunday 8th June
10.30am Anniversary Service
Followed at Midday by
Church Foundation Stone unveiling
Lord Lieutenant East Sussex
1pm Community Lunch
ALL WELCOME
6pm Stories & Songs of Faith
With special guests
Carrie & David Grant

Saturday 21st June
Great Get Together Street Party

Sunday 22nd June
10.30am Baptism Celebration
Service for all who have a baptism connection to St. Luke's

Sunday 29th June
10.30am Marriage Celebration
Service for all who have a marriage connection to St. Luke's

Weekend 5th/6th July
Epiphany Weekend

Saturday 19th July
Writers Festival
Launch of 'Real Life Rev'

www.stlukesonline.co.uk

A ROCHA



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2025 was also momentous as the growth experienced in 2024 continued so that at the time of writing (April 2026) the average Sunday attendance is approximately 50% higher than at the beginning of 2025.

Note: The figure of 80% growth listed in the Trustees Annual Report in 2025 was an error and should have been approximately 25%

Alongside high attendance for the special anniversary services, the St. Luke's Carol service continues to be popular with the help of a scratch band and choir and over 180 in attendance. Overall Advent and Christmas services and events attracted more than 1200 people of all ages.

The Mission statistics reported to the Church of England evidence this continued growth, here is a snapshot of some of those figures:

	2025	2024
Average Adult attendance on Sundays	49	41
Average under 16 attendance on Sundays	8	5
Adult attendance - Sundays in October	47,45,41	30,31,24
	2026	2025
Easter Attendance	110	79
Easter Adult Attendance	88	63
Easter Child Attendance	22	16

Engagement with church initiation continued with twelve baptisms in the twelve months from January to December and two weddings were held for members of the church in August.

The staff team of Revd. Martin Poole, Revd. Buff Stone, Revd. Tim Edge, Daniel Jackson and Tamara Jackson continues to work effectively and with enthusiasm and the Wednesday morning staff meeting and prayer continue to be an important part of our working week. The clergy have been able to provide support to other churches in the Deanery during vacancy, most notably at St. Wulfrans Ovingdean when a group of St. Luke's folk walked from Prestonville to join in with a Pentecost bonfire service. Revd. Martin Poole also presided at their annual LGBTQI+ Spirit service which included blessing of same-sex couples.

Churchwarden Jim Groves has done a sterling job on repairs and maintenance of the church building which has included explorations about damp ingress, repairing gutters, replacing lighting tubes in the church and re-wiring the back store room. Quotes have been obtained for various different schemes for heating the building including far infra-red or underfloor heating via air-source heat pumps.

The other churchwarden is Caroline Johnson and has been a wonderful support to the vicar and a constant presence in church acting as vergers and sacristan along with her husband Paul who manages the AV.



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A decision was taken in July 2025 to stop third party hire of the church on Wednesday evenings so as to allow for church meetings. Consequently, two courses were run in the Autumn, one for people new to faith and one to help people share their faith.

St. Luke's had a significant presence in the Pride parade in August and in the Autumn began exploring the possibility of joining the Open Table network. Consultations about this have run in to the Spring of 2025 with the hope that monthly services will begin in September of 2025.

St. Luke's continues to punch above its weight in the wider church through Revd. Martin Poole's involvement on General Synod, the Living in Love and Faith working groups, the Church of England reparative justice project, Modern Slavery work with the Roman Catholic diocese of Arundel & Brighton and most recently through being elected to the Church of England Mission and Public Affairs Council. Revd. Buff Stone is very active in her role as Diocesan Environment Adviser and Revd. Tim Edge is now a Police Independent Custody Visitor as well as convening retired PTO clergy in the Diocese. As a church we have also engaged with Racial Justice through the new Diocesan Racial Justice Officer and arranged a special day of event on Racial Justice in February 2026.

Financially St. Luke's expenditure is still higher than income and the operational deficit in 2025 was approximately £11,000. Fortunately, we received a second instalment of the legacy from Barbara Marcan of £50,360 resulting in an overall surplus for the year of £38,780. This has allowed the PCC to maintain a reserve of £85,000 in an interest-bearing account and this deficit has recently been recovered through grant applications which have been successful in 2026.

The PCC met ten times in 2025 and had an awayday on 21st February 2026. The notes from that day are below:

Reserves Policy

The PCC is expected to establish and disclose its policy on reserves. Reserves are defined as that part of the PCC's income that is freely available. This, therefore, excludes permanent or expendable endowment funds, restricted income funds and any part of unrestricted funds which are not currently available for spending. St Luke's aims to hold reserves sufficient to maintain cashflows needed to meet all day-to-day operating costs and expenses.

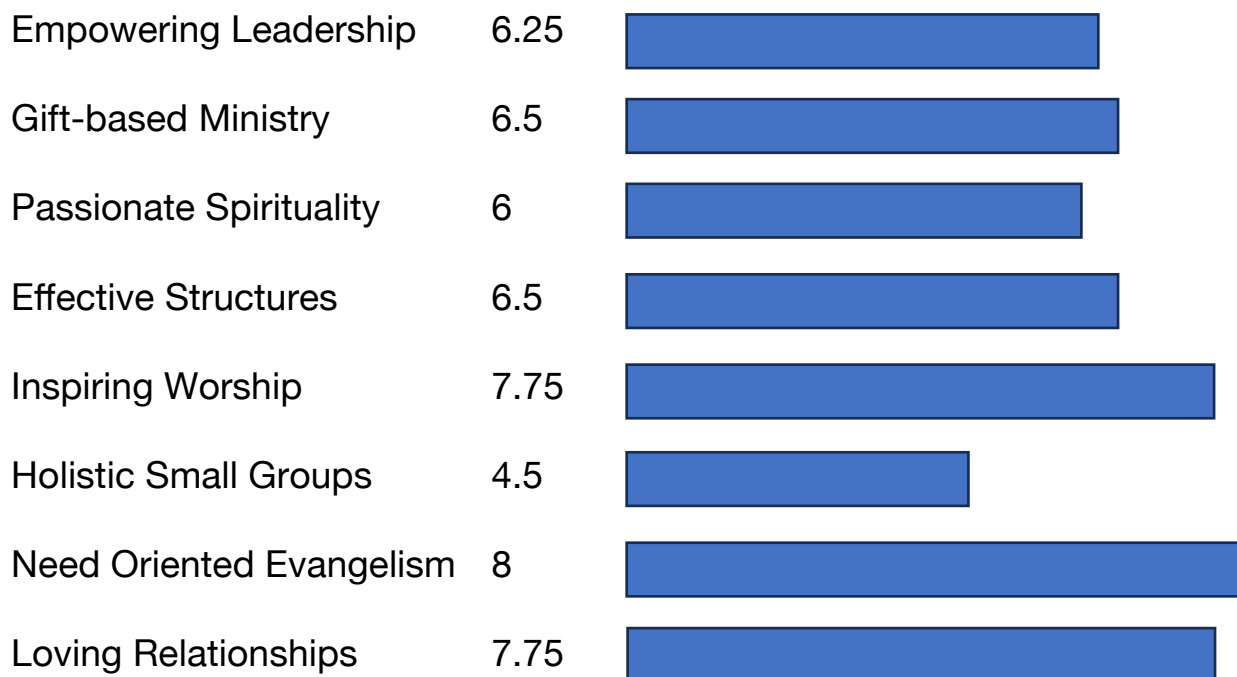
The PCC reviews the cashflow and financial situation of the church at each of its regular meetings.



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EIGHT QUALITIES OF A HEALTHY CHURCH - St. Luke's Prestonville 21/2/26



SWOT ANALYSIS

STRENGTHS

Welcome
Inclusivity
Growth
Visibility
Community Engagement
Leadership/Staff
Willing Volunteers
Safeguarding
Creativity
Flexible/informal

WEAKNESSES

Pastoral support/team (V. strong)
Finances
Congregation numbers
Teenage provision
Dan & Tamara status
Worship
Building maintenance
Small groups
Church of England!

OPPORTUNITIES

Parish structure
Children & Young people
Music
Leadership training
Prayer - corporate and personal
Grants to assist finance
Untapped community outreach
Marketing other events and services
Creativity

THREATS

Complacency
Finance
Diocesan reorganisation
Clergy Burnout
Reputational risk as we grow
Church of England reputation
Nationalism
Building maintenance



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WORDS THAT DESCRIBE ST. LUKE'S

open welcoming inclusive
creative flexible democratic

We are Spirit led, not dogmatic, risk takers, unorthodox

We recognise that broken is OK, even beautiful

We punch above our weight in the diocese and nationally

We campaign, get involved, serve others, get stuck in

We don't grumble, we're optimistic, we share our burdens

WHAT DO WE WANT?

We want to support young people

We want to serve others

We want meaningful theological discussion

We want to recognise and understand that 'church' includes all activities in the building and is seven days a week

**We want to socialise together
(including a parish weekend away)**

We want to be recognised for our work and community

**The PCC of St Luke's Prestonville
Trustees' Report (continued)
For The Year Ended 31 December 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:



Reverend M Poole

Trustee

Date 16th April 2026

The PCC of St Luke's Prestonville
Independent Examiner's Report to the Trustees of The PCC of St Luke's Prestonville
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of The PCC of St Luke's Prestonville (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 Trust 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 contents 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.

SRC Advisory Ltd
Date
2nd Floor Preston Park House
South Road
Brighton
BN1 6SB

The PCC of St Luke's Prestonville
Statement of Financial Activities
For The Year Ended 31 December 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	136,962	5,909	142,871	143,045
Other trading activities	4	19,565	-	19,565	21,887
Other	5	733	-	733	-
		<u>157,260</u>	<u>5,909</u>	<u>163,169</u>	<u>164,932</u>
EXPENDITURE ON:					
Charitable activities:	7				
Charitable Activities		(123,267)	(622)	(123,889)	(101,454)
NET INCOME		<u>33,993</u>	<u>5,287</u>	<u>39,280</u>	<u>63,478</u>
NET MOVEMENT IN FUNDS		<u>33,993</u>	<u>5,287</u>	<u>39,280</u>	<u>63,478</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		56,869	10,300	67,169	3,691
TOTAL FUNDS CARRIED FORWARD	15	<u>90,862</u>	<u>15,587</u>	<u>106,449</u>	<u>67,169</u>

The notes on pages 10 to 15 form part of these financial statements.

The PCC of St Luke's Prestonville
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	131,893	11,152	143,045
Other trading activities	4	21,887	-	21,887
		153,780	11,152	164,932
EXPENDITURE ON:				
Charitable activities:	7			
Charitable Activities		(97,204)	(4,250)	(101,454)
NET INCOME		56,576	6,902	63,478
NET MOVEMENT IN FUNDS		56,576	6,902	63,478
RECONCILIATION OF FUNDS:				
Total funds brought forward		293	3,398	3,691
TOTAL FUNDS CARRIED FORWARD	15	56,869	10,300	67,169

The notes on pages 10 to 15 form part of these financial statements.

The PCC of St Luke's Prestonville
Statement of Financial Position
As At 31 December 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
CURRENT ASSETS					
Debtors	13	16,793	-	16,793	10,122
Cash at bank and in hand		104,826	-	104,826	71,815
		121,619	-	121,619	81,937
Creditors: Amounts Falling Due Within One Year	14	(15,170)	-	(15,170)	(14,768)
NET CURRENT ASSETS (LIABILITIES)		106,449	-	106,449	67,169
TOTAL ASSETS LESS CURRENT LIABILITIES		106,449	-	106,449	67,169
NET ASSETS		106,449	-	106,449	67,169
FUNDS OF THE CHARITY					
Restricted Funds				15,587	10,300
Unrestricted Funds				90,862	56,869
TOTAL FUNDS	15			106,449	67,169

On behalf of the board



Reverend M Poole

Trustee

Date 16th April 2026

The notes on pages 10 to 15 form part of these financial statements.

The PCC of St Luke's Prestonville
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

The PCC of St Luke's Prestonville is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1133866. The principal address is 64 OLD SHOREHAM ROAD, BRIGHTON, BN1 5DD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.3. Incoming Resources

Recognition of income: Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure: Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies: Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts: Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities: These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help: The value of any volunteer help received is not included in the accounts.

Investment income: This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets: This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets: This includes any gain or loss on the sale of investments.

2.4. Donated Goods and Services

All donated goods, facilities and services received are recognised within incomeing resources and expenditure at an estimate of the value to the charity.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Straight line
Computer Equipment	33.3% Straight line

The PCC of St Luke's Prestonville
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.6. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the statement of financial activities.

2.7. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

2.8. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.9. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.10. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

2.11. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.12. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. Income from Donations and Legacies

	Unrestricted	Restricted	2025
	funds	funds	Total
	£	£	£
Donations and gifts	81,047	3,909	84,956
Legacies	50,360	-	50,360
Grants	5,555	2,000	7,555
	<u>136,962</u>	<u>5,909</u>	<u>142,871</u>

The PCC of St Luke's Prestonville
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	56,329	1,287	57,616
Legacies	50,712	-	50,712
Grants	24,852	9,865	34,717
	<u>131,893</u>	<u>11,152</u>	<u>143,045</u>

4. Income from Other Trading Activities

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Church letting & catering	17,146	16,566
Oasis	1,442	3,118
Fees from weddings etc.	977	2,203
	<u>19,565</u>	<u>21,887</u>

5. Other Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest received	733	-
	<u>733</u>	<u>-</u>

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	-	17
	<u>-</u>	<u>17</u>

7. Analysis of Expenditure

	2025 Support costs (see note 8)
	£
Charitable Activities	<u>123,889</u>

The PCC of St Luke's Prestonville
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	2024
	Support costs
	(see note 8)
	£
Charitable Activities	101,454

8. Support Costs

	2025
	Charitable Activities
	£
Employee costs	1,608
Premises expenses	56,603
General administration	64,238
Governance costs	1,440
	123,889

	2024
	Charitable Activities
	£
Premises expenses	37,310
General administration	62,832
Depreciation	17
Governance costs	1,295
	101,454

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,170	1,180

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	1,608	-

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

The PCC of St Luke's Prestonville
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

12. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 January 2025	12,694	9,688	22,382
Disposals	(12,694)	(9,688)	(22,382)
As at 31 December 2025	-	-	-
Depreciation			
As at 1 January 2025	12,694	9,688	22,382
Disposals	(12,694)	(9,688)	(22,382)
As at 31 December 2025	-	-	-
Net Book Value			
As at 31 December 2025	-	-	-
As at 1 January 2025	-	-	-

13. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	1,715	6,461
Other debtors	15,078	3,661
	16,793	10,122

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	-	98
Accruals and deferred income	15,170	14,670
	15,170	14,768

15. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	56,869	157,260	(123,267)	90,862
Restricted funds				
Restricted Fund	10,300	5,909	(622)	15,587
Total funds	67,169	163,169	(123,889)	106,449

The PCC of St Luke's Prestonville
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(5,744)	153,780	(91,167)	56,869
Designated:				
Contingency Fund	6,037	-	(6,037)	-
Total unrestricted funds	293	153,780	(97,204)	56,869
Restricted funds				
Restricted Fund	3,398	11,152	(4,250)	10,300
Total funds	3,691	164,932	(101,454)	67,169

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period.

The PCC of St Luke's Prestonville
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	84,956	57,616
Legacies	50,360	50,712
Grants	7,555	34,717
	<u>142,871</u>	<u>143,045</u>
Other trading activities		
Church letting & catering	17,146	16,566
Oasis	1,442	3,118
Fees from weddings etc.	977	2,203
	<u>19,565</u>	<u>21,887</u>
Other		
Bank interest received	733	-
	<u>733</u>	<u>-</u>
	<u>163,169</u>	<u>164,932</u>
EXPENDITURE ON:		
Charitable Activities:		
Charitable Activities		
Wages and salaries	(1,608)	-
Rates	(13,008)	(9,676)
Repairs and maintenance	(14,725)	(1,814)
Premises insurance	(2,003)	(2,249)
Other premises costs	(26,867)	(23,571)
Gardening	(12)	(105)
Parish Contribution	(57,000)	(54,000)
Vicarage Costs	(6,604)	(4,890)
Carpenter's Arms Costs	(622)	(3,837)
Depreciation	-	(17)
Independent examiner's fees	(1,170)	(1,180)
Accountancy fees	(270)	(115)
	<u>(123,889)</u>	<u>(101,454)</u>
	<u>(123,889)</u>	<u>(101,454)</u>
NET INCOME	<u>39,280</u>	<u>63,478</u>

Accounts



St. Luke's Prestonville

64 Old Shoreham Road, Brighton, BN1 5DD
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THE PCC OF ST LUKES CHURCH PRESTONVILLE
64 OLD SHOREHAM ROAD, BRIGHTON, BN1 5DD

CHARITY NUMBER 1133866

TRUSTEES REPORT AND UNAUDITED ACCOUNTS YEAR ENDED 31 DECEMBER 2024

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PCC TRUSTEES:

Rev M Poole Vicar & PCC Chair

Ex-Officio Members:

Revd. Tim Edge - Vice Chair

Revd. Buff Stone - Associate Priest

Lay Reader Emeritus: Sir Peter Woodhead

Treasurer: Mrs Christine Caton

Community Workers:

Daniel & Tamara Jackson

Safeguarding:

Dr. Sarah Soppitt & Dr. Richard Soppitt

Church Wardens:

Mr. Jim Groves

Mrs. Caroline Johnson

Independent Financial Examiner:

Edward de Souza

Simon Winnard & Company

Redington Court, 69 Church Road,
Hove, East Sussex, BN3 2BB

Bankers:

Co-Operative Bank, Brighton Branch.
164/165 Western Rd, Brighton
BN1 2BB

PCC Elected Members

Dr Ronald White (Deanery Synod Rep)

Michele White (Deanery Synod Rep)

Judith Edge – elected 2022

Kate Hudson – elected 2022

CJ Roberts – elected 2022

Freddie Savage – elected 2022

Mark Jago – elected 2023

June Arnold – elected 2023

Mark Watson - elected 2024

Richard Simmons - elected 2024

PCC Secretary:

Michele Peet/Laura Wright



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1. REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Parochial Church Council (PCC) present their report with the financial statements of the charity for the year ended 31 December 2024. The PCC have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Accounting Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Church of England Parish of St Luke's Church Prestonville in Brighton is within the Diocese of Chichester.

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

There is a Parochial Church Council to govern the parish. The method of appointment of PCC members is set out in the Church Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

3. REGISTERED & ADMINISTRATION DETAILS

Registered Charity Number: 1133866

Principal Address:

64 Old Shoreham Road

Brighton

BN1 5DD

4. OBJECTIVES AND ACTIVITIES

St Luke's PCC have the responsibility for promoting in the parish the mission of the church, namely the promotion of the Gospel of our Lord Jesus Christ, pastoral, evangelistic, social and ecumenical, according to the doctrine and practices of the Church of England. Revd. Martin Poole is the Priest leading this mission.

5. PUBLIC BENEFIT

Our main activities are described below and are undertaken to further our charitable purposes for the public benefit. When planning the activities for the year, the PCC have considered the Commission's guidance on public benefit.

6. ELECTORAL ROLL

The electoral roll was completely revised as this a requirement every six years under the church representation rules. The revised roll is 70 with 41% resident within the parish boundary.



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7. ACHIEVEMENT & PERFORMANCE & TRUSTEES ANNUAL REPORT

2024 has been a year of consolidation and growth. We attribute this partly due to increased appreciation of the church in our area, partly to the continuity of Revd. Martin Poole being in post for fifteen years and partly to the 'staff' team that is now in place consisting of Daniel & Tamara Jackson as 'lay house for duty' community engagement workers, Revd. Buff Stone as Associate Priest and Revd. Tim Edge who has Permission to Officiate in the diocese and has based himself at St. Luke's.

This team meets weekly on Wednesday mornings to discuss the work at the church and to pray together and the meeting concludes with Morning Prayer at 10.30am which is open to all.

Over the year the Sunday morning congregation has grown steadily with the average Sunday attendance increasing by 25%. There has been a big increase in requests for baptisms with a wide variety of ages ranging from 8 months to 80 years old. The twelve-month period beginning in February 2024 saw 16 individuals being baptised, this compares with three in the previous year. We praise God for these encouraging signs of growth and pray that this continues through 2025 and beyond.

Initiatives started in 2023 such as the After School Cooking Club are now bearing fruit in developing and deepening pastoral relationships with children and their families and greater engagement with the regular worship life of the church. The Dementia Arts Support Hub (DASH) has become an important part of church support for those experiencing memory loss and their carers.

Highlights of 2024 included a weekend of activities and worship hosted by the Epiphany music and faith collective, a photographic exhibition and Sunday evening event about refugees entitled 'For A Time' as part of the Artist Open House festival in May, two elections when the church acted as a polling station and greater engagement with Real Junk Food volunteers including a thank you party for them.

During the summer St. Luke's acted as a placement for a priest in training from St. Stephens House in Oxford. Anastasia Riabchuk is a refugee from Ukraine and lived in the vicarage along with her 9-year-old daughter, attending activities at the church and helping to lead and preach, while opening our eyes to the experience of those displaced by war.

We have seen an increase in people attending the Real Junk Food lunches on Tuesdays and Wednesdays with a noticeable rise in people experiencing mental health difficulties. To help with this the church organised a day of mental health awareness training in January 2025 which was attended by over 25 volunteers.

Much of the PCC business in the latter half of the year was taken up with planning for the 150th anniversary of the opening of St. Luke's with a programme of events planned for May, June and July and a special focus on 8th June 2025 as the closest date to the actual opening of the church on 11th June 1875.

In October 2024 St. Luke's was accepted onto a scheme run by the Centre for Theology and Community and Citizens UK entitled Organising for Growth. This mentoring project uses community organising techniques to help church congregations grow. At present the vicar is the principal participant in this project and it is expected that this involvement will broaden out during 2025.



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The team continues to pursue roles in the wider church beyond the parish with the vicar playing a very active role in General Synod, being on two work groups relating to the Living in Love and Faith project and advising on communication strategy for the Church of England Slavery Reparation fund. He continues to be active as Modern Slavery lead for the Diocese although his role as Chair of Together in Sussex will cease in 2025 as the charity is closing down.

He continues to Chair St. Luke's Advice Service which has grown significantly over the last two years. Revd. Buff Stone is very active as Diocesan Environment Officer and Revd. Tim Edge co-ordinates retired clergy for the diocese and has become Deputy Co-ordinator of the Independent Custody Visiting Scheme overseeing aspects of Police work in Sussex. Daniel and Tamara Jackson have become indispensable members of the team and their talents in cooking (Dan) and creativity and music (Tamara) are hugely appreciated.

8. VISION FOR MISSION 2024/5

The PCC held a vision day early in 2025 to review the 2023 Vision for Mission and develop this. As background here is the progress made on the action points from the 2023 document:

Revamp the website and explore better use of social media Actively develop communications about the values of St. Luke's Prestonville including a welcome pack for families and visitors and possibly a leaflet drop to the whole parish.

The website was redesigned in early 2025, a one-page family welcome has been produced.

Develop a team of volunteers who can work with children and families.

A great team helps to deliver After School Cooking Club and Oasis

Revd. Buff Stone to research and offer appropriate discipleship courses. Revd. Martin Poole to develop quarterly theological discussion events.

This work is ongoing, a small group format (5,4,3+1) was introduced in Lent 2024 and some groups have continued to meet. The theological discussion events have not happened in favour of more creative events such as the 'For A Time' exhibition and some one-off concerts.

Build opportunities for testimony into our Sunday worship and other events where appropriate.

This has been implemented sporadically depending on the theme of the Sunday service.

Develop a pilgrimage initiative to encourage people to walk together either one-to-one or in small groups and to arrange quarterly walking events to places/churches of interest.

One pilgrimage walk was organised in late Autumn but was severely affected by bad weather. A pilgrimage event was held at St. Luke's under the auspices of Beyond. More walks are planned for Summer 2025.

Re-introduce a programme of engaging midweek groups with the Sunday worship of the church.

The focus for this is planned as part of the 150th anniversary.



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Foster wider involvement in extra-parochial initiatives (Citizens UK etc.) from the congregation.

St. Luke's has joined the Organising for Growth programme which continues throughout 2025.

Develop a programme of art and spirituality events.

The church continues to arrange occasional events including a concert with Bishop Andrew Rumsey in March 2025 and a Newnote Strummers album launch, Epiphany music will run a weekend in July 2025

The PCC held a vision day on Saturday 8th February 2025 - these are the notes

WHERE ARE WE?

Discussion notes inspired by a series of Organising for Growth flash cards.

- Our wildest dream is for young people and faith
- Faith helps us to cope
- Faith is about personal work, so who are our partners in faith?
- David (OT) is a flawed example of faith
- We should watch for the nudges of God and remember our decision to follow Jesus
- Should is and should be home (and could be warmer!)
- What is the balance between drawing people in and teaching/nurturing them?
- The importance of welcome, kindness and connection

What is St. Luke's?

- A socially active and engaged place
- Progressive and inclusive
- Not embarrassing and we're proud to be there, it's an OK place to be
- Friendly
- Evangelical
- It has no expectations of others
- Human
- Grounded and grounding
- A welcome to people and open to God
- We punch above our weight
- Seven day a week church
- Relaxed, pleasurable, exciting, worthwhile, explanatory, orientating, different, varied

What does St. Luke's do for us?

- It's a reset, It connects us to God and each other
- Community with purpose
- Helps us to put our faith into practice
- Teaches us
- Tells us the good news
- Raises questions and is a safe place for questions

What does St. Luke's do for others?

- Creative expression of faith



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- Human face of church/God

- Space for atypical people
- Show people that faith means something
- Connects people to faith
- It's a sanctuary/safe space
- It is a profound influence

WHERE DO WE WANT TO BE?

Things to Note:

- Telling our faith story
 - We would like teaching/help about how to tell our faith story
 - We want to do this corporately
 - We aim to do this personally and conversationally (121s)
 - This will help to promote church
- We should encourage connection through small groups & opportunities to meet up
- How do we invite questions, both from the congregation and the community?
- Setup some sort of buddy system for new people
- Training in 121s
- We should pray together more:
 - Personally
 - Small groups
 - Corporately

Actions

- Monthly cleaning team
- Look into 'Talking Jesus' by Mike Starkie
- Have a Sunday focus on speaking about faith
- Set up a question box
- Have a St. Luke's Question Time

Hopes

- That we might be more attractive
- To be more intentionally connected and relational
- Focus on being pastoral
- Create a more attractive building which is clean and refurbished
- Aim for better heating within 24 months



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FINANCIAL REVIEW

The accounts to 31st December 2024 show net assets of £67,169 compared with a corresponding figure of £3,691 in the previous year to 31st December 2023. This is largely due to a significant legacy from the late Barbara Marcan of £50,000. In acknowledgement of her passion that everyone should come to faith in Jesus the PCC have designated £40,000 of this for mission and some of this will be used to fund the 150th anniversary celebrations. We thank God for Barbara's faithfulness to God and commitment to St. Luke's and urge current congregation members to consider including St. Luke's as a beneficiary in their wills.

Regular income in 2024 was £114,760, and this included some successful grant applications and a slight rise in regular giving, resulting in an overall slight increase from £113,372 in 2023.

Expenditure for 2024 was £97,204, a significant decrease from the £113,150 of 2023.

Consequently, the funds carried forward have increased to £67,169 while £40,000 of that is held in reserve, a very healthy financial position in comparison to previous years.

Thanks are due to the staff team for securing £24,852 in grants this year and to the Treasurer, Christine Caton for her oversight of the finances.

Reserves Policy

The PCC is expected to establish and disclose its policy on reserves. Reserves are defined as that part of the PCC's income that is freely available. This, therefore, excludes permanent or expendable endowment funds, restricted income funds and any part of unrestricted funds which are not currently available for spending. St Luke's aims to hold reserves sufficient to maintain cashflows needed to meet all day-to-day operating costs and expenses.

The PCC reviews the cashflow and financial situation of the church at each of its regular meetings.

I report to the trustees on my examination of the financial statements of THE PCC OF ST LUKE'S PRESTONVILLE for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Edward R de Souza
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove

BN3 2BB
14 May 2025

THE PCC OF ST LUKE'S PRESTONVILLE
Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	131,893	11,152	143,045	92,244
Other trading activities	4	21,887	-	21,887	17,842
Investments	5	-	-	-	5
Other	6	-	-	-	3,281
Total		153,780	11,152	164,932	113,372
Expenditure on:					
Charitable activities	7	1,295	-	1,295	1,430
Other	8	95,909	4,250	100,159	111,720
Total		97,204	4,250	101,454	113,150
Net gains on investments		-	-	-	-
Net income	9	56,576	6,902	63,478	222
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		56,576	6,902	63,478	222
Other gains and losses					
Net movement in funds		56,576	6,902	63,478	222
Reconciliation of funds:					
Total funds brought forward		293	3,398	3,691	3,469
Total funds carried forward		56,869	10,300	67,169	3,691

THE PCC OF ST LUKE'S PRESTONVILLE

Balance Sheet

at 31 December 2024

Charity No. 1133866

		2024 £	2023 £
Fixed assets			
Tangible assets	11	-	-
Current assets			
Debtors	12	10,122	9,399
Cash at bank and in hand		71,815	26,937
		<u>81,937</u>	<u>36,336</u>
Creditors: Amount falling due within one year	13	(14,768)	(32,645)
Net current assets		<u>67,169</u>	<u>3,691</u>
Total assets less current liabilities		<u>67,169</u>	<u>3,691</u>
Net assets excluding pension asset or liability		<u>67,169</u>	<u>3,691</u>
Total net assets		<u><u>67,169</u></u>	<u><u>3,691</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		10,300	3,398
		<u>10,300</u>	<u>3,398</u>
Unrestricted funds	14		
General funds		56,869	(5,744)
Designated funds		-	6,037
		<u>56,869</u>	<u>293</u>
Reserves	14		
Total funds		<u><u>67,169</u></u>	<u><u>3,691</u></u>

Approved by the trustees on 14 May 2025

And signed on their behalf by:



M. Poole

Trustee

14 May 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Church equipment	25% Straight line
Computer equipment	33.3% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	92,244	-	92,244
Other trading activities	17,842	-	17,842
Investments	5	-	5
Other	3,281	-	3,281
Total	113,372	-	113,372
Expenditure on:			
Charitable activities	1,430	-	1,430
Other	111,156	564	111,720
Total	112,586	564	113,150
Net income	786	(564)	222
Net income before other gains/(losses)	786	(564)	222
Other gains and losses:			
Net movement in funds	786	(564)	222
Reconciliation of funds:			
Total funds brought forward	(493)	3,962	3,469
Total funds carried forward	293	3,398	3,691

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Planned giving including gift aid recoverable	49,399	-	49,399	49,259
Legacies	50,712		50,712	
Collections at services	5,500	-	5,500	1,918
Sundry donations & appeals	1,430	1,287	2,717	11,370
Grants	24,852	9,865	34,717	29,697
	131,893	11,152	143,045	92,244

4 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Church letting & catering	16,566	16,566	14,489
Oasis	3,118	3,118	2,099
Fees from weddings etc.	2,203	2,203	1,254
	<u>21,887</u>	<u>21,887</u>	<u>17,842</u>

5 Income from investments

	Total 2024	Total 2023
	£	£
	-	5
	<u>-</u>	<u>5</u>

6 Other income

	Total 2024	Total 2023
	£	£
Other income	-	3,281
	<u>-</u>	<u>3,281</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Governance costs</i>			
Independent examiner's fee	1,180	1,180	1,080
Accountancy	115	115	350
	<u>1,295</u>	<u>1,295</u>	<u>1,430</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Diocesan parish contribution	54,000	-	54,000	54,882
Vicar & Vicarage costs	4,890	-	4,890	8,654
Carpenter's Arms	3,837	-	3,837	376
Premises costs	33,060	4,250	37,310	38,290
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	17	-	17	-
General administrative costs	105	-	105	9,518
	<u>95,909</u>	<u>4,250</u>	<u>100,159</u>	<u>111,720</u>

9 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	17	-

10 Staff costs

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

11 Tangible fixed assets

	Land and buildings	Church equipment	Computer equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2024	12,677	-	-	22,365
Additions	17	-	-	17
At 31 December 2024	<u>12,694</u>	<u>-</u>	<u>-</u>	<u>22,382</u>
Depreciation and impairment				
At 1 January 2024	12,677	-	-	22,365
Depreciation charge for the year	17	-	-	17
At 31 December 2024	<u>12,694</u>	<u>-</u>	<u>-</u>	<u>22,382</u>
Net book values				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

12 Debtors

	2024	2023
	£	£
Trade debtors	6,461	5,822
Gift aid recoverable	3,661	3,577
	<u>10,122</u>	<u>9,399</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other loans	-	4,000
Trade creditors	98	3,262
Accruals	14,670	20,518
Deferred income	-	4,865
	<u>14,768</u>	<u>32,645</u>

14 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Restricted income funds:				
Coffee truck fund	3,398	-	(3,398)	-
DASH	-	9,865	-	9,865
Elm Tree Donation	-	1,287	(852)	435
<i>Total</i>	<u>3,398</u>	<u>11,152</u>	<u>(4,250)</u>	<u>10,300</u>
Unrestricted funds:				
General funds	(5,744)	153,780	(91,167)	56,869
Designated funds:				
Contingency fund	6,037	-	(6,037)	-
<i>Total</i>	<u>6,037</u>	<u>-</u>	<u>(6,037)</u>	<u>-</u>
Total funds	<u><u>3,691</u></u>	<u><u>164,932</u></u>	<u><u>(101,454)</u></u>	<u><u>67,169</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Coffee truck fund

DASH

Elm Tree Donation

Designated funds:

Contingency fund

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	21,622	45,547	67,169
	<u>21,622</u>	<u>45,547</u>	<u>67,169</u>

16 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	26,937	44,878	71,815
	<u>26,937</u>	<u>44,878</u>	<u>71,815</u>
Borrowings	(4,000)	4,000	-
	<u>(4,000)</u>	<u>4,000</u>	<u>-</u>
Net debt	<u>22,937</u>	<u>48,878</u>	<u>71,815</u>

THE PCC OF ST LUKE'S PRESTONVILLE
Detailed Statement of Financial Activities
for the year ended 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Planned giving including gift aid recoverable	49,399	-	49,399	49,259
Legacies	50,712		50,712	
Collections at services	5,500	-	5,500	1,918
Sundry donations & appeals	1,430	1,287	2,717	11,370
Grants	24,852	9,865	34,717	29,697
	<u>131,893</u>	<u>11,152</u>	<u>143,045</u>	<u>92,244</u>
Other trading activities				
Church letting & catering	16,566	-	16,566	14,489
Oasis	3,118	-	3,118	2,099
Fees from weddings etc.	2,203	-	2,203	1,254
	<u>21,887</u>	<u>-</u>	<u>21,887</u>	<u>17,842</u>
Investments				
	-	-	-	5
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>
Other				
Other income	-	-	-	3,281
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,281</u>
Total income and endowments	153,780	11,152	164,932	113,372
Expenditure on:				
Governance costs				
Independent examiner's fee	1,180	-	1,180	1,080
Accountancy	115	-	115	350
	<u>1,295</u>	<u>-</u>	<u>1,295</u>	<u>1,430</u>
Total of expenditure on charitable activities	1,295	-	1,295	1,430
Other expenditure				
Diocesan parish contribution	54,000	-	54,000	54,882
Vicar & Vicarage costs	4,890	-	4,890	8,654
Carpenter's Arms	3,837	-	3,837	376
	<u>62,727</u>	<u>-</u>	<u>62,727</u>	<u>63,912</u>
Premises costs				
Rates	6,278	3,398	9,676	6,596
Church insurance	1,397	852	2,249	2,180
Church maintenance	1,814	-	1,814	7,045
Church running expenses	23,571	-	23,571	22,469
	<u>33,060</u>	<u>4,250</u>	<u>37,310</u>	<u>38,290</u>

THE PCC OF ST LUKE'S PRESTONVILLE
Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation				
Depreciation of Church equipment	17	-	17	-
Depreciation of Computer equipment	-	-	-	-
Upkeep of services	-	-	-	312
Parish administrator	-	-	-	1,804
Printing - Prestonville Friend	-	-	-	413
Oasis	-	-	-	1,956
Gardening	105	-	105	564
Fees other than to Diocese	-	-	-	3,653
Sundry expenses	-	-	-	816
	<u>122</u>	<u>-</u>	<u>122</u>	<u>9,518</u>
Total of expenditure of other costs	<u>95,909</u>	<u>4,250</u>	<u>100,159</u>	<u>111,720</u>
Total expenditure	<u>97,204</u>	<u>4,250</u>	<u>101,454</u>	<u>113,150</u>
Net gains on investments	-	-	-	-
	<u>56,576</u>	<u>6,902</u>	<u>63,478</u>	<u>222</u>
Net income				
Net income before other gains/(losses)	<u>56,576</u>	<u>6,902</u>	<u>63,478</u>	<u>222</u>
Other Gains	-	-	-	-
	<u>56,576</u>	<u>6,902</u>	<u>63,478</u>	<u>222</u>
Net movement in funds				
	<u>56,576</u>	<u>6,902</u>	<u>63,478</u>	<u>222</u>
Reconciliation of funds:				
Total funds brought forward	293	3,398	3,691	3,469
Total funds carried forward	<u>56,869</u>	<u>10,300</u>	<u>67,169</u>	<u>3,691</u>

Accounts



St. Luke's Prestonville

64 Old Shoreham Road, Brighton, BN1 5DD

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ST LUKES CHURCH – PRESTONVILLE 64 OLD SHOREHAM ROAD, BRIGHTON, BN1 5DD REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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PCC TRUSTEES:

Rev M Poole Vicar & PCC Chair

Ex-Officio Members:

Revd. Tim Edge

Sir Peter Woodhead KCB Vice Chair

Treasurer: Mrs Christine Caton

Safeguarding: Dr. Sarah Soppitt
& Dr. Richard Soppitt

Church Wardens:

Mr. Mark Watson

Mrs. Caroline Johnson

Independent Financial Examiner:

Edward de Souza

Simon Winnard & Company

Redington Court, 69 Church Road,
Hove, East Sussex, BN3 2BB

Bankers:

Co-Operative Bank, Brighton Branch.
164/165 Western Rd, Brighton BN1
2BB

PCC Elected Members

Dr Ronald White (Deanery Synod Rep)

Michele White (Deanery Synod Rep)

Esther Baker – elected 2021

Judith Edge – elected 2022

Kate Hudson – elected 2022

CJ Roberts – elected 2022

Freddie Savage – elected 2022

Mark Jago – elected 2023

June Arnold – elected 2023

PCC Secretary:

Ros Stephen/Michele Peet



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1. REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Parochial Church Council (PCC) present their report with the financial statements of the charity for the year ended 31 December 2023. The PCC have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Accounting Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Church of England Parish of St Luke's Church Prestonville in Brighton is within the Diocese of Chichester.

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

There is a Parochial Church Council to govern the parish. The method of appointment of PCC members is set out in the Church Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

3. REGISTERED & ADMINISTRATION DETAILS

Registered Charity Number: 1133866

Principal Address:

64 Old Shoreham Road

Brighton

BN1 5DD

4. OBJECTIVES AND ACTIVITIES

St Luke's PCC have the responsibility for promoting in the parish the mission of the church, namely the promotion of the Gospel of our Lord Jesus Christ, pastoral, evangelistic, social and ecumenical, according to the doctrine and practices of the Church of England. Revd. Martin Poole is the Priest leading this mission.

5. PUBLIC BENEFIT

Our main activities are described below and are undertaken to further our charitable purposes for the public benefit. When planning the activities for the year, the PCC have considered the Commission's guidance on public benefit.

6. ELECTORAL ROLL

There were 106 members on the church electoral roll during 2023.



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7. ACHIEVEMENT & PERFORMANCE & TRUSTEES ANNUAL REPORT

Sadly the PCC Secretary, Ros Stephen passed away during the year and we send our condolences to her husband. She was replaced by Michele Peet.

As noted at the end of the APCM report last year a significant opportunity arose in February 2022 when the trustees of 18 Exeter street proposed to transfer the property to trustees appointed by St. Luke's Prestonville following the relocation of St. Luke's Advice Service to central Brighton premises. Consequently five members of the PCC became trustees of this property and in November/December the house was fully refurbished and turned into a residential home using money accrued by the former trustees for this purpose.

DANIEL & TAMARA JACKSON

In December 2022 it was agreed by the PCC that Daniel and Tamara Jackson and their daughter Cai should move into this property to work for the church on a 'house for duty' basis. They took residence in January 2023 and are currently working for in the church as community engagement and family workers.

Their presence has been a significant factor in the life of St. Luke's as they bring much needed capacity and energy to the church in a variety of ways.

Daniel has pioneered the introduction of an After School Cooking Club for 7-11 year olds on Wednesday afternoons from 5pm-6.30pm. Up to ten children attend to learn about cooking in a fun atmosphere and they are joined by their families at 6pm for the resulting meal with anything up to 35 people attending. This has been a wonderful community initiative and has resulted in some important pastoral connections, some baptisms and wider engagement with Sunday worship.

A trial was conducted for 16-18 year olds through BHASVIC to teach students how to cook five basic meals in preparation for going away to college. The attendance was very low and we need to rethink the scheduling and publicity for this if we intend to do it again. Daniel has also taken on managing catering for Carpenter's Arms and any other St. Luke's catering and established a good link with the Real Junk Food project.

Tamara has focussed on resourcing our work with families and has become principal assistant at the Oasis parent/toddler group, setting up each week and providing a craft activity as well as leading singing. She also prepares theme related craft during Sunday services so that there is always something to engage children during the worship. Tamara also brings her artistic talents and has been involved in creative projects such as the Common Rooms, a new Beyond programme and other artistic events. She introduced St. Luke's to the Epiphany music collective who contributed a weekend of music and art in March 2024 and has been assisting the vicar with school assemblies at both Stanford Infants and Juniors.



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The family have become welcome and active participants in the local community and are forming great relationships with families in the area. A volunteer agreement and tenancy for service contract has been agreed and signed which began 1st January 2024 and runs for five years.

REVD. BUFF STONE

Another significant event in the life of St. Luke's has been the involvement of Revd. Buff Stone. Buff retired from active ministry in Coventry and relocated to Brighton and after a period of research decided to join the team at St. Luke's. She approached the vicar in January 2023 and after some discussion and negotiation with the diocese the Bishop agreed to appoint her as Associate Minister at St. Luke's. She was sworn in as PTO in the diocese on 26th April and licensed to St. Luke's by the Archdeacon of Brighton & Lewes on Sunday 29th October.

Buff has been an energetic and enthusiastic addition to the team and has become involved in all aspects of church life here. In addition she has been appointed as the Diocesan Environment Officer in a voluntary capacity and has brought a welcome focus on the environment to St. Luke's.

Revd. Tim Edge continues to be a welcome part of the team.

February saw the launch of the Dementia Arts Support Hub (DASH) project on Wednesday mornings when individuals with dementia can take part in craft and art activities while their carers have a break and some social time over coffee and cake with each other.

St. Luke's Advice Service encountered some financial stress in March and the trustees launched a fundraising campaign including a crowdfunder to ensure the service could continue. This continues to be an ongoing challenge as the charity funding landscape is very difficult due to the cost of living and competition for funding.

June saw the launch of 'Church Beyond Walls' written by Revd. Martin Poole about the arts projects produced by Beyond since 2008. This has generated a lot of interest in the wider church and Martin has been invited to a number of other dioceses as guest speaker or to lead workshops as a result.

In August Mark and Richard Jago retired from running the 9th Brighton Boys' Brigade after more than 40 years of service running activities and teaching about Christianity for boys between the ages of 7 and 18. A reformed company entitled the 9th & 14th Brighton Boys' Brigade has replaced this under the leadership of Perry Sullivan.



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Sunday worship continued steadily during 2023 with numbers remaining relatively stable at a low level and the continued challenge of no regular musicians. Services are still streamed live on Facebook and Youtube for a small online audience. Collaboration with some musicians through the Common Rooms project resulted in a wonderful carol service with increased numbers in comparison with past years.

Weekday activities at St. Luke's still include a significant Alcoholics Anonymous group, the Newnote Orchestra and Strummers, Real Junk Food lunches twice a week, the Oasis parent/toddler group, the Brightsoul and GLOW choirs, Band of Brothers male mentoring project and various occasional hires of the building for childrens parties and concerts. In the middle of the year we introduced a weekly Morning Prayer service on Wednesdays at 10.30am for staff to pray together.

St. Luke's staff and church members are actively involved with the Brighton & Hove chapter of Citizens UK and Revd. Martin Poole is active at General Synod, a member of the Diocesan Council for the Promotion of the Common Good and remains as Chair of St. Luke's Advice Service and Together in Sussex.

The overall vision for the next few years is to continue a focus on connecting the many vibrant and active social welfare projects based at the church with the worshipping life of the community of faith.



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8. VISION FOR MISSION 2023

At the morning service and APCM on Sunday 14th May the whole congregation revisited the vision discussion from May 2022 to review progress and revisit our priorities for the coming year. Most objectives had not been developed as much as hoped for due to the need to spend time preparing for and managing the vicars sabbatical from July-October 2022.

There has been a significant development in community engagement and work with children and young people due to Daniel and Tamara Jackson joining the team in early 2023 and latterly the addition of Revd. Buff Stone to the team alongside Revd. Tim Edge who joined St. Luke's early in 2020.

Our vision for mission re-visits the objectives from 2022 and prioritises them in line with the discussions at the 2023 APCM.

It is still true that St. Luke's has changed from a church focussed on proclamation and worship in the early 2000's to a focus on the community and a place where the gospel is demonstrated in action. This could be characterised as a shift from focus on Sundays as the primary driver of the 'church' to a recognition that the building and its congregation can be agents of mission through '*preaching the gospel at all times and when necessary using words*' (attributed to St. Francis of Assisi). The plan of action discussed in 2022 was to connect these vibrant and active social welfare projects with the worshipping life of the community of faith and this remains the case with the addition that we wish to be more explicit in connecting the social action of the church with faith in Jesus Christ.

Overall Initiative

Relationship to Diocesan Strategy – More Open

There was discussion around the need to be more explicit about our faith being the driver for all the work at St. Luke's and for our language around this to be authentic and relevant. This should include use of social media, the website and other forms of digital communication as well as interpersonal relationship. Despite becoming a fully inclusive church we are aware that this may not be common knowledge. We would like to be more explicit in our communication about this aspect of St. Luke's.

Action: Revamp the website and explore better use of social media
Actively develop communications about the values of St. Luke's Prestonville including a welcome pack for families and visitors and possibly a leaflet drop to the whole parish.



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Priority 1 - Work with children and young people

In 2022 we considered joining forces with other local churches or organisations to develop this work but the addition of Daniel, Tamara and Buff has changed this situation considerably and has already resulted in the development of a 7-11 year old After School Cooking Club, an Easter Holiday Club and provision for children on Sunday mornings with other initiatives in the pipeline. This work still requires additional volunteer help so this objective is still needed.

Action: Develop a team of volunteers who can work with children and families.

Priority 2 – Discipleship Course(s)

Relationship to Diocesan Strategy – More Converted

In the past we have trialled a number of different 'introduction to Christianity' courses. These have included Alpha (prior to 2010), the Emmaus course, Christianity Explored and Life Explored, various modules of the Pilgrim course, and most recently piloting the Growing Good course. We continue to search for courses which are appropriate for our culture and outlook and are considering developing our own. Revd. Buff Stone has experience of other courses and will take on the task of introducing something to St. Luke's. There is recognition that this will need to be differentiated so that there is appropriate material for newcomers separate to material for experienced Christians. Theological discussion could also be a part of this initiative. There have been some indications from non-church members that one-off events exploring semi-theological themes might be of interest, for example a multi-faith panel discussion or an examination of the problem of evil.

Action: Revd. Buff Stone to research and offer appropriate discipleship courses. Revd. Martin Poole to develop quarterly theological discussion events

Priority 3 – Testimonies and Walks

There has been a realisation that personal stories are engaging and powerful ways of helping to build community and can assist people in understanding what Christianity might mean for them. Sharing of these stories can be done corporately in public worship or housegroups and also on a more personal basis during activities which encourage conversation.

Action: Build opportunities for testimony into our Sunday worship and other events where appropriate.

Action: Develop a pilgrimage initiative to encourage people to walk together either one-to-one or in small groups and to arrange quarterly walking events to places/churches of interest.



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Priority 4 – Sunday engagement with midweek groups

Relationship to Diocesan Strategy – More Engaged

Weekday activities at St. Luke's now include the Oasis parent/toddler group, a Dementia Arts Support Hub (DASH), St. Luke's Advice Service, Citizens UK, the Real Junk Café, The Community Garden, The Newnote Orchestra and Strummers, Alcoholics Anonymous, the Brightsoul and GLOW choirs, Band of Brothers male mentoring.

Action: Re-introduce a programme of engaging each of these groups with the Sunday worship of the church.

Priority 5 – Citywide collaboration

Relationship to Diocesan Strategy – More Generous

The church building is already accessed for free or at a highly discounted rate by many of the midweek groups as we see this as partnership work and part of our mission. This will continue for the foreseeable future.

The ministry of St. Luke's contributes to the wider life of the city and the diocese through our involvement in Brighton & Hove Citizens and the active involvement of the vicar in Together in Sussex, Diocesan Synod and General Synod.

Action: Foster wider involvement in these initiatives from the congregation.

Priority 6 – Art and Faith Initiative

It was confirmed that this was an important part of the life of St. Luke's and the ministry of Beyond and that this should be re-launched, especially as Revd. Martin Poole has passion and experience for this work (as evidenced by his book, Church Beyond Walls) and Tamara has skills in this area.

Action: Develop a programme of art and spirituality events.



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9. FINANCIAL REVIEW

- The accounts to 31st December 2023 show net assets of £3,691 compared with a corresponding figure of £3,469, in the previous year to 31st December 2022.
- Net excess income over expenditure amounted to £786 compared with a loss of £1,769 in the previous year. This is the first year for some time that the accounts do not show a surplus of expenditure over income.
- Income was greatly increased from £84,042 in 2022 to £113,372 in 2023. This is largely due to some successful grant applications and an increase in church lettings.

We continue to give thanks to God for the generosity and hard work of all staff, volunteers and parishioners and for this encouraging financial position in these difficult days.

Reserves Policy

The PCC is expected to establish and disclose its policy on reserves. Reserves are defined as that part of the PCC's income that is freely available. This, therefore, excludes permanent or expendable endowment funds, restricted income funds and any part of unrestricted funds which are not currently available for spending. St Luke's aims to hold reserves sufficient to maintain cashflows needed to meet all day-to-day operating costs and expenses.

The PCC reviews the cashflow and financial situation of the church at each of its regular meetings.



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Independent Examiner's Report to the trustees of THE PCC OF ST LUKE'S PRESTONVILLE

I report to the trustees on my examination of the financial statements of THE PCC OF ST LUKE'S PRESTONVILLE for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

E de Souza

Edward de Souza
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove
BN3 2BB

01/05/2024



St. Luke's Prestonville

64 Old Shoreham Road, Brighton, BN1 5DD

01273 557772 info@stlukesonline.co.uk

THE PCC OF ST LUKE'S PRESTONVILLE

Statement of Financial Activities

for the year ended 31 December 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	92,244	-	92,244	69,360
Other trading activities	4	17,842	-	17,842	14,500
Investments	5	5	-	5	-
Other	6	3,281	-	3,281	182
Total		113,372	-	113,372	84,042
Expenditure on:					
Charitable activities	7	1,430	-	1,430	1,546
Other	8	111,156	564	111,720	84,610
Total		112,586	564	113,150	86,156
Net gains on investments		-	-	-	-
Net income/(expenditure)		786	(564)	222	(2,114)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		786	(564)	222	(2,114)
Other gains and losses					
Net movement in funds		786	(564)	222	(2,114)
Reconciliation of funds:					
Total funds brought forward		(493)	3,962	3,469	5,583
Total funds carried forward		293	3,398	3,691	3,469



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THE PCC OF ST LUKE'S PRESTONVILLE

Balance Sheet

at 31 December 2023

Charity No. 1133866		2023 £	2022 £
Fixed assets			
Tangible assets	10	-	-
Current assets			
Debtors	11	9,399	3,503
Cash at bank and in hand		26,937	35,071
		<u>36,336</u>	<u>38,574</u>
Creditors: Amount falling due within one year	12	(32,645)	(35,105)
Net current assets		<u>3,691</u>	<u>3,469</u>
Total assets less current liabilities		<u>3,691</u>	<u>3,469</u>
Net assets excluding pension asset or liability		<u>3,691</u>	<u>3,469</u>
Total net assets		<u><u>3,691</u></u>	<u><u>3,469</u></u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		3,398	3,962
		<u>3,398</u>	<u>3,962</u>
Unrestricted funds	13		
General funds		(5,744)	(6,530)
Designated funds		6,037	6,037
		<u>293</u>	<u>(493)</u>
Reserves	13		
Total funds		<u><u>3,691</u></u>	<u><u>3,469</u></u>

Approved by the trustees on 31 December 2023

And signed on their behalf by:

M. Poole

Trustee

31 December 2023

THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Church equipment	25% Straight line
Computer equipment	33.3% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	69,360	-	69,360
Other trading activities	12,778	1,722	14,500
Other	182	-	182
Total	82,320	1,722	84,042
Expenditure on:			
Charitable activities	1,365	181	1,546
Other	82,724	1,886	84,610
Total	84,089	2,067	86,156
Net income	(1,769)	(345)	(2,114)
Net income before other gains/(losses)	(1,769)	(345)	(2,114)
Other gains and losses:			
Net movement in funds	(1,769)	(345)	(2,114)
Reconciliation of funds:			
Total funds brought forward	1,276	4,307	5,583
Total funds carried forward	(493)	3,962	3,469



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Planned giving including gift aid recoverable	49,259	49,259	49,686
Collections at services	1,918	1,918	1,707
Sundry donations & appeals	11,370	11,370	11,137
Grants	29,697	29,697	6,830
	<u>92,244</u>	<u>92,244</u>	<u>69,360</u>

4 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Church letting & catering	14,489	14,489	11,178
Oasis	2,099	2,099	1,722
Fees from weddings etc.	1,254	1,254	1,600
	<u>17,842</u>	<u>17,842</u>	<u>14,500</u>

5 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
	5	5	-
	<u>5</u>	<u>5</u>	<u>-</u>

6 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Other income	3,281	3,281	182
	<u>3,281</u>	<u>3,281</u>	<u>182</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Governance costs</i>			
Independent examiner's fee	1,080	1,080	1,365
Accountancy	350	350	181
	<u>1,430</u>	<u>1,430</u>	<u>1,546</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

8 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations	-	-	-	1,000
Diocesan parish contribution	54,882	-	54,882	54,000
Vicar & Vicarage costs	8,654	-	8,654	4,655
Carpenter's Arms	376	-	376	1,263
Premises costs	38,290	-	38,290	17,742
General administrative costs	8,954	564	9,518	5,950
	<u>111,156</u>	<u>564</u>	<u>111,720</u>	<u>84,610</u>

9 Staff costs

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

10 Tangible fixed assets

	Land and buildings	Church equipment	Computer equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2023	12,677	-	-	9,688
At 31 December 2023	<u>12,677</u>	<u>-</u>	<u>-</u>	<u>9,688</u>
Depreciation and impairment				
At 1 January 2023	12,677	-	-	9,688
At 31 December 2023	<u>12,677</u>	<u>-</u>	<u>-</u>	<u>9,688</u>
Net book values				
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

11 Debtors

	2023	2022
	£	£
Trade debtors	5,822	965
Gift aid recoverable	3,577	2,066
Other debtors	-	472
	<u>9,399</u>	<u>3,503</u>

12 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other loans	4,000	4,000
Trade creditors	3,262	-
Accruals	20,518	16,080
Deferred income	4,865	15,025
	<u>32,645</u>	<u>35,105</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

13 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Restricted income funds:				
Coffee truck fund	649	-	-	649
Gardening fund	3,313	-	(564)	2,749
<i>Total</i>	<u>3,962</u>	<u>-</u>	<u>(564)</u>	<u>3,398</u>
Unrestricted funds:				
General funds	(6,530)	113,372	(112,586)	(5,744)
Designated funds:				
Contingency fund	6,037	-	-	6,037
<i>Total</i>	<u>6,037</u>	<u>-</u>	<u>-</u>	<u>6,037</u>
Total funds	<u>3,469</u>	<u>113,372</u>	<u>(113,150)</u>	<u>3,691</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Coffee truck fund

Gardening fund

Designated funds:

Contingency fund

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(5,022)	8,713	3,691
	<u>(5,022)</u>	<u>8,713</u>	<u>3,691</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

15 Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	35,071	(8,134)	26,937
	<u>35,071</u>	<u>(8,134)</u>	<u>26,937</u>
Borrowings	(4,000)	-	(4,000)
	<u>(4,000)</u>	<u>-</u>	<u>(4,000)</u>
Net debt	<u>31,071</u>	<u>(8,134)</u>	<u>22,937</u>



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THE PCC OF ST LUKE'S PRESTONVILLE Detailed Statement of Financial Activities for the year ended 31 December 2023

	Unrestricted funds		Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Planned giving including gift aid recoverable	49,259	-	49,259	49,686
Collections at services	1,918	-	1,918	1,707
Sundry donations & appeals	11,370	-	11,370	11,137
Grants	29,697	-	29,697	6,830
	<u>92,244</u>	<u>-</u>	<u>92,244</u>	<u>69,360</u>
Other trading activities				
Church letting & catering	14,489	-	14,489	11,178
Oasis	2,099	-	2,099	1,722
Fees from weddings etc.	1,254	-	1,254	1,600
	<u>17,842</u>	<u>-</u>	<u>17,842</u>	<u>14,500</u>
Investments				
	5	-	5	-
	<u>5</u>	<u>-</u>	<u>5</u>	<u>-</u>
Other				
Other income	3,281	-	3,281	182
	<u>3,281</u>	<u>-</u>	<u>3,281</u>	<u>182</u>
Total income and endowments	113,372	-	113,372	84,042
Expenditure on:				
Governance costs				
Independent examiner's fee	1,080	-	1,080	1,365
Accountancy	350	-	350	181
	<u>1,430</u>	<u>-</u>	<u>1,430</u>	<u>1,546</u>
Total of expenditure on charitable activities	1,430	-	1,430	1,546
Other expenditure				
Donations	-	-	-	1,000
Diocesan parish contribution	54,882	-	54,882	54,000
Vicar & Vicarage costs	8,654	-	8,654	4,655
Carpenter's Arms	376	-	376	1,263
	<u>63,912</u>	<u>-</u>	<u>63,912</u>	<u>60,918</u>
Premises costs				
Rates	6,596	-	6,596	-
Church insurance	2,180	-	2,180	1,553
Church maintenance	7,045	-	7,045	3,065
Church running expenses	22,469	-	22,469	13,124
	<u>38,290</u>	<u>-</u>	<u>38,290</u>	<u>17,742</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

Detailed Statement of Financial Activities

General administrative costs,
including depreciation and
amortisation

Depreciation of Church equipment	-	-	-	-
Depreciation of Computer equipment	-	-	-	-
Upkeep of services	312	-	312	949
Parish administrator	1,804	-	1,804	1,788
Printing - Prestonville Friend	413	-	413	406
Oasis	1,956	-	1,956	118
Gardening	-	564	564	1,768
Fees other than to Diocese	3,653	-	3,653	745
Sundry expenses	816	-	816	176
	<u>8,954</u>	<u>564</u>	<u>9,518</u>	<u>5,950</u>
Total of expenditure of other costs	<u>111,156</u>	<u>564</u>	<u>111,720</u>	<u>84,610</u>
Total expenditure	112,586	564	113,150	86,156
Net gains on investments	-	-	-	-
	<u>786</u>	<u>(564)</u>	<u>222</u>	<u>(2,114)</u>
Net income/(expenditure)				
Net income/(expenditure) before other gains/(losses)	<u>786</u>	<u>(564)</u>	<u>222</u>	<u>(2,114)</u>
Other Gains	-	-	-	-
	<u>786</u>	<u>(564)</u>	<u>222</u>	<u>(2,114)</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	(493)	3,962	3,469	5,583
Total funds carried forward	<u>293</u>	<u>3,398</u>	<u>3,691</u>	<u>3,469</u>

Accounts



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ST LUKES CHURCH – PRESTONVILLE 64 OLD SHOREHAM ROAD, BRIGHTON, BN1 5DD REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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PCC TRUSTEES:

Rev M Poole Vicar & PCC Chair

Ex-Officio Members:

Revd. Tim Edge

Sir Peter Woodhead KCB Vice Chair

Treasurer: Mrs Christine Caton

Safeguarding: Dr. Sarah Soppitt

Church Wardens:

Mr. Mark Watson

Mrs. Caroline Johnson

PCC Elected Members

Timothy Nichols

Dr Ronald White (Deanery Synod Rep)

Michelle White (Deanery Synod Rep)

Stephanie Mooney – elected 2020

Esther Baker – elected 2021

Judith Edge – elected 2022

Kate Hudson – elected 2022

CJ Roberts – elected 2022

Freddie Savage – elected 2022

PCC Secretary: Ros Stephen

Independent Financial Examiner:

Lawrence Vosper

Simon Winnard & Company

Redington Court, 69 Church Road,

Hove, East Sussex, BN3 2BB

Bankers:

Co-Operative Bank, Brighton Branch.

164/165 Western Rd,

Brighton BN1 2BB



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1. REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Parochial Church Council (PCC) present their report with the financial statements of the charity for the year ended 31 December 2022. The PCC have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Accounting Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Church of England Parish of St Luke's Church Prestonville in Brighton is within the Diocese of Chichester.

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

There is a Parochial Church Council to govern the parish. The method of appointment of PCC members is set out in the Church Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

3. REGISTERED & ADMINISTRATION DETAILS

Registered Charity Number: 1133866

Principal Address:

64 Old Shoreham Road

Brighton

BN1 5DD

4. OBJECTIVES AND ACTIVITIES

St Luke's PCC have the responsibility for promoting in the parish the mission of the church, namely the promotion of the Gospel of our Lord Jesus Christ, pastoral, evangelistic, social and ecumenical, according to the doctrine and practices of the Church of England. Rev Martin Poole is the Priest leading this mission.

5. PUBLIC BENEFIT

Our main activities are described below and are undertaken to further our charitable purposes for the public benefit. When planning the activities for the year, the PCC have considered the Commission's guidance on public benefit.

6. ELECTORAL ROLL

There were 104 members on the church electoral roll during 2022.

7. ACHIEVEMENT & PERFORMANCE & TRUSTEES ANNUAL REPORT

2022 began with a continuation of the process of trying to return to normality following the Covid-19 pandemic. There was a recognition that it would not be possible to go back to pre-covid operation and that the strains of the previous two years had put a heavy workload on the vicar. Consequently, the vicar applied for a three month sabbatical to be taken from July to October and permission for this was granted by the Bishop and the PCC. This was a recommendation from his Ministerial Development Review in 2020 which had been postponed due to the pandemic.



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Once this sabbatical was approved a lot of administration time and effort was put into creating a team and a process for continuing operation of the church while the vicar was away.

Reflecting on the pandemic has resulted in a recognition that St. Luke's has changed from a church focussed on proclamation and worship in the early 2000's to a focus on the community and a place where the gospel is demonstrated in action. This could be characterised as a shift from focus on Sundays as the primary driver of the 'church' to a recognition that the building and its congregation can be agents of mission through '*preaching the gospel at all times and when necessary using words*' (a quote attributed to St. Francis of Assisi).

Therefore the overall plan of action for the next few years is to connect these vibrant and active social welfare projects with the worshipping life of the community of faith.

Sunday worship continued to develop during 2022 with the continued challenge of no regular musicians and maintaining safe practice in the administration of communion. Sunday services continue to be streamed live to this day. The Bishop of Lewes preached and presided at the service on Sunday 6th February and had a discussion with the PCC over lunch about his position on the ordination of women to the priesthood and episcopate.

Streamed morning prayer continued until Trinity Sunday in June at which point it was decided to stop due to very low numbers attending. A monthly Taize service at 5pm on the third Sunday of every month began in May and is regularly attended by up to 8 people. Easter was celebrated with a full range of services including a Maundy Thursday supper, a Good Friday Hot Cross Bun Café and three hour meditation at the cross, a Holy Saturday Tenebrae service and a Dawn Communion on Easter day followed by BCP Morning Prayer and a Family Communion service.

Sunday 26th June the main morning service was moved outside to the roads outside the Chimney House pub as a precursor to the annual Prestonville Street Party. Sundays from mid-June to late October were coordinated and led by Revd. Tim Edge and the churchwardens with some guest celebrants including Revd. Anna Bouch and the Archdeacon of Brighton. The PCC are extremely grateful for the extra work done by these individuals over this period.

Weekday activities at St. Luke's now include the Oasis parent/toddler group, St. Luke's Advice Service, the Real Junk Café, The Community Garden, The Newnote Orchestra and Strummers, Alcoholics Anonymous, the Brightsoul and GLOW choirs, an older persons Tai Chi class and a Hula Hoop fitness group.



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OUR VISION FOR MISSION

Following a discussion about our vision for the future as part of the 2022 APCM and in response to a call from the diocese to develop a Mission Action Plan, we used to the diocesan strategy as a guide to determine some objectives for St. Luke's.

MORE OPEN

Despite becoming a fully inclusive church we are aware that this may not be common knowledge. We would like to be more explicit in our communication about this aspect of St. Luke's.

Action: Actively develop communications about the values of St. Luke's Prestonville early in 2022 including a welcome pack for visitors and possibly a leaflet drop to the whole parish.

MORE CONVERTED

In the past we have trialled a number of different 'introduction to Christianity' courses. These have included Alpha (prior to 2010), the Emmaus course, Christianity Explored and Life Explored, various modules of the Pilgrim course, and most recently piloting the Growing Good course. We continue to search for courses which are appropriate for our culture and outlook and are considering developing our own.

Action: Develop our own Alpha style course which will begin with a meal – possibly a gala style dinner

MORE GENEROUS

The church building is already accessed for free or at a highly discounted rate by many of the midweek groups as we see this as partnership work and part of our mission. This will continue for the foreseeable future.

The ministry of St. Luke's contributes to the wider life of the city and the diocese through our involvement in Brighton & Hove Citizens and the active involvement of the priest in Together in Sussex, Diocesan Synod and General Synod.

Action: We will continue to support the wider work of the city and diocese through the skills and time donated to various activities which benefit the wider community

MORE ENGAGED

St. Luke's is already heavily engaged with the community through the wide variety of activities which take place in the building during the week. We have begun a programme of engaging these projects with the worshipping life of the church and will continue this.

Action: Continue to arrange themed Sundays once a month which focus on the midweek activities which take place in the church.

Progress on these initiatives has been limited due to the focus on the vicars sabbatical and it is hoped these objectives can be pursued in 2023.



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A significant opportunity arose in February when the trustees of 18 Exeter street proposed to transfer the property to trustees appointed by St. Luke's Prestonville following the relocation of St. Luke's Advice Service to central Brighton premises. Consequently five members of the PCC became trustees of this property and in November/December the house was fully refurbished and turned into a residential home using money accrued by the former trustees for this purpose. In December it was agreed by the PCC that Daniel and Tamara Jackson and their daughter Cai should move into this property to work for the church on a 'house for duty' basis. They took residence in January 2023 and are currently working for in the church as community engagement and family workers.

8. FINANCIAL REVIEW

- The accounts to 31st December 2022 show net assets of £3,469, compared with a corresponding figure of £5,583 in the previous year to 31st December 2021.
- Net excess expenditure over income amounts to £2,114 compared with a figure of £1,117 in the previous year.
- These figures indicate that with the funds brought forward from the previous year the Church is solvent but with increasing costs accruing in 2023, we have little scope for additional expenditure in the short to medium term period . The £15,125 received by the Diocese towards energy costs in the current year is timely and appreciated by St Luke's.

We continue to give thanks to God for the generosity and hard work of all leaders and parishioners, especially while the vicar was away on sabbatical for three months, and for this encouraging financial position in these difficult days.

Reserves Policy

The PCC is expected to establish and disclose its policy on reserves. Reserves are defined as that part of the PCC's income that is freely available. This, therefore, excludes permanent or expendable endowment funds, restricted income funds and any part of unrestricted funds which are not currently available for spending. St Luke's aims to hold reserves sufficient to maintain cashflows needed to meet all day-to-day operating costs and expenses.

The PCC reviews the cashflow and financial situation of the church at each of its regular meetings.

Independent Examiners Report

THE PCC OF ST LUKE'S PRESTONVILLE

Independent Examiners Report

Independent Examiner's Report to the trustees of THE PCC OF ST LUKE'S PRESTONVILLE

I report to the trustees on my examination of the financial statements of THE PCC OF ST LUKE'S PRESTONVILLE for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr Lawrence Vosper
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove

BN3 2BB

19/04/23



St. Luke's Prestonville

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THE PCC OF ST LUKE'S PRESTONVILLE
Statement of Financial Activities
for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	69,360	-	69,360	90,961
Other trading activities	4	12,778	1,722	14,500	5,670
Other	5	182	-	182	6,892
Total		82,320	1,722	84,042	103,523
Expenditure on:					
Charitable activities	6	1,365	181	1,546	1,185
Other	7	82,724	1,886	84,610	103,455
Total		84,089	2,067	86,156	104,640
Net gains on investments		-	-	-	-
Net expenditure		(1,769)	(345)	(2,114)	(1,117)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(1,769)	(345)	(2,114)	(1,117)
Other gains and losses					
Net movement in funds		(1,769)	(345)	(2,114)	(1,117)
Reconciliation of funds:					
Total funds brought forward		1,276	4,307	5,583	6,700
Total funds carried forward		(493)	3,962	3,469	5,583



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THE PCC OF ST LUKE'S PRESTONVILLE

Balance Sheet

at 31 December 2022

Charity No. 1133866		2022 £	2021 £
Fixed assets			
Tangible assets	9	-	-
Current assets			
Debtors	10	3,503	1,442
Cash at bank and in hand		35,071	13,221
		<u>38,574</u>	<u>14,663</u>
Creditors: Amount falling due within one year	11	(35,105)	(5,080)
Net current assets		3,469	9,583
Total assets less current liabilities		3,469	9,583
Creditors: Amounts falling due after more than one year	12	-	(4,000)
Net assets excluding pension asset or liability		<u>3,469</u>	<u>5,583</u>
Total net assets		<u>3,469</u>	<u>5,583</u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		3,962	4,307
		<u>3,962</u>	<u>4,307</u>
Unrestricted funds	13		
General funds		(6,530)	(4,761)
Designated funds		6,037	6,037
		<u>(493)</u>	<u>1,276</u>
Reserves	13		
Total funds		<u>3,469</u>	<u>5,583</u>

Approved by the trustees on 31 December 2022

And signed on their behalf by:

M. Poole

Trustee

31 December 2022

THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Church equipment	25% Straight line
Computer equipment	33.3% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	85,723	5,238	90,961
Other trading activities	4,757	913	5,670
Other	717	6,175	6,892
Total	91,197	12,326	103,523
Expenditure on:			
Charitable activities	1,102	83	1,185
Other	90,940	12,515	103,455
Total	92,042	12,598	104,640
Net income	(845)	(272)	(1,117)
Transfers between funds	(2,463)	2,463	-
Net income before other gains/(losses)	(3,308)	2,191	(1,117)
Other gains and losses:			
Net movement in funds	(3,308)	2,191	(1,117)
Reconciliation of funds:			
Total funds brought forward	4,584	2,116	6,700
Total funds carried forward	1,276	4,307	5,583

3 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Planned giving including gift aid recoverable	49,686	49,686	48,919
Collections at services	1,707	1,707	2,527
Sundry donations & appeals	11,137	11,137	23,711
Grants	6,830	6,830	15,804
	69,360	69,360	90,961



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

4 Income from other trading activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Church letting & catering	11,178	-	11,178	2,870
Oasis	-	1,722	1,722	913
Other activities	-	-	-	452
Fees from weddings etc.	1,600	-	1,600	1,435
	<u>12,778</u>	<u>1,722</u>	<u>14,500</u>	<u>5,670</u>

5 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Government grants	-	-	6,175
Other income	182	182	717
	<u>182</u>	<u>182</u>	<u>6,892</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Governance costs</i>				
Independent examiner's fee	1,365	-	1,365	1,102
Accountancy	-	181	181	83
	<u>1,365</u>	<u>181</u>	<u>1,546</u>	<u>1,185</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations	1,000	-	1,000	759
Diocesan parish contribution	54,000	-	54,000	50,000
Vicar & Vicarage costs	4,655	-	4,655	1,896
Carpenter's Arms	1,263	-	1,263	273
Premises costs	17,742	-	17,742	26,005
General administrative costs	4,064	1,886	5,950	24,522
	<u>82,724</u>	<u>1,886</u>	<u>84,610</u>	<u>103,455</u>

8 Staff costs

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



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

9 Tangible fixed assets

	Land and buildings	Church equipment	Computer equipment		Total
	£	£	£	£	£
Cost or revaluation					
At 1 January 2022	12,677	-	-	9,688	22,365
At 31 December 2022	<u>12,677</u>	<u>-</u>	<u>-</u>	<u>9,688</u>	<u>22,365</u>
Depreciation and impairment					
At 1 January 2022	12,677	-	-	9,688	22,365
At 31 December 2022	<u>12,677</u>	<u>-</u>	<u>-</u>	<u>9,688</u>	<u>22,365</u>
Net book values					
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Debtors

	2022	2021
	£	£
Trade debtors	965	-
Gift Aid recoverable	2,066	1,442
Other debtors	472	-
	<u>3,503</u>	<u>1,442</u>

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other loans	4,000	4,000
Accruals	16,080	1,080
Deferred income	15,025	-
	<u>35,105</u>	<u>5,080</u>

12 Creditors:

amounts falling due after more than one year

	2022	2021
	£	£
Other loans	-	4,000
	<u>-</u>	<u>4,000</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

13 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2022 £
Restricted funds:				
Restricted income funds:				
Coffee truck fund	649	-	-	649
Youth worker fund	-	1,722	(299)	1,423
Gardening fund	3,658	-	(1,768)	1,890
<i>Total</i>	<u>4,307</u>	<u>1,722</u>	<u>(2,067)</u>	<u>3,962</u>
Unrestricted funds:				
General funds	(4,761)	82,320	(84,089)	(6,530)
Designated funds:				
Contingency fund	6,037	-	-	6,037
<i>Total</i>	<u>6,037</u>	<u>-</u>	<u>-</u>	<u>6,037</u>
Total funds	<u>5,583</u>	<u>84,042</u>	<u>(86,156)</u>	<u>3,469</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Coffee truck fund

Youth worker fund

Gardening fund

Designated funds:

Contingency fund

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(673)	4,142	3,469
	<u>(673)</u>	<u>4,142</u>	<u>3,469</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

Notes to the Accounts

15 Reconciliation of net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash and cash equivalents	13,221	21,850	35,071
	<u>13,221</u>	<u>21,850</u>	<u>35,071</u>
Borrowings	(8,000)	4,000	(4,000)
	<u>(8,000)</u>	<u>4,000</u>	<u>(4,000)</u>
Net debt	<u>5,221</u>	<u>25,850</u>	<u>31,071</u>



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THE PCC OF ST LUKE'S PRESTONVILLE
Detailed Statement of Financial Activities
for the year ended 31 December 2022

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Planned giving including gift aid recoverable	49,686	-	49,686	48,919
Collections at services	1,707	-	1,707	2,527
Sundry donations & appeals	11,137	-	11,137	23,711
Grants	6,830	-	6,830	15,804
	<u>69,360</u>	<u>-</u>	<u>69,360</u>	<u>90,961</u>
Other trading activities				
Church letting & catering	11,178	-	11,178	2,870
Oasis	-	1,722	1,722	913
Other activities	-	-	-	452
Fees from weddings etc.	1,600	-	1,600	1,435
	<u>12,778</u>	<u>1,722</u>	<u>14,500</u>	<u>5,670</u>
Other				
Government grants	-	-	-	6,175
Other income	182	-	182	717
	<u>182</u>	<u>-</u>	<u>182</u>	<u>6,892</u>
Total income and endowments	82,320	1,722	84,042	103,523
Expenditure on:				
Governance costs				
Independent examiner's fee	1,365	-	1,365	1,102
Accountancy	-	181	181	83
	<u>1,365</u>	<u>181</u>	<u>1,546</u>	<u>1,185</u>
Total of expenditure on charitable activities	1,365	181	1,546	1,185
Other expenditure				
Donations	1,000	-	1,000	759
Diocesan parish contribution	54,000	-	54,000	50,000
Vicar & Vicarage costs	4,655	-	4,655	1,896
Carpenter's Arms	1,263	-	1,263	273
	<u>60,918</u>	<u>-</u>	<u>60,918</u>	<u>52,928</u>
Premises costs				
Church insurance	1,553	-	1,553	1,545
Church maintenance	3,065	-	3,065	16,414
Church running expenses	13,124	-	13,124	8,046
	<u>17,742</u>	<u>-</u>	<u>17,742</u>	<u>26,005</u>



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THE PCC OF ST LUKE'S PRESTONVILLE Detailed Statement of Financial Activities

General administrative costs,
including depreciation and
amortisation

Depreciation of Church equipment	-	-	-	-
Depreciation of Computer equipment	-	-	-	-
Upkeep of services	949	-	949	7,576
Parish administrator	1,788	-	1,788	1,223
Youth & children's work	-	-	-	10,753
Printing - Prestonville Friend	406	-	406	446
Oasis	-	118	118	182
Gardening	-	1,768	1,768	1,580
Fees other than to Diocese	745	-	745	2,669
Sundry expenses	176	-	176	93
	<u>4,064</u>	<u>1,886</u>	<u>5,950</u>	<u>24,522</u>
Total of expenditure of other costs	<u>82,724</u>	<u>1,886</u>	<u>84,610</u>	<u>103,455</u>
Total expenditure	<u>84,089</u>	<u>2,067</u>	<u>86,156</u>	<u>104,640</u>
Net gains on investments	-	-	-	-
Net expenditure	<u>(1,769)</u>	<u>(345)</u>	<u>(2,114)</u>	<u>(1,117)</u>
Net expenditure before other gains/(losses)	<u>(1,769)</u>	<u>(345)</u>	<u>(2,114)</u>	<u>(1,117)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(1,769)</u>	<u>(345)</u>	<u>(2,114)</u>	<u>(1,117)</u>
Reconciliation of funds:				
Total funds brought forward	<u>1,276</u>	<u>4,307</u>	<u>5,583</u>	<u>6,700</u>
Total funds carried forward	<u>(493)</u>	<u>3,962</u>	<u>3,469</u>	<u>5,583</u>

Accounts



St. Luke's Prestonville

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ST LUKES CHURCH – PRESTONVILLE **64 OLD SHOREHAM ROAD, BRIGHTON, BN1 5DD** **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

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PCC TRUSTEES:

Rev M Poole Vicar & PCC Chair

Ex-Officio Members:

Revd. Tim Edge

Sir Peter Woodhead KCB Vice Chair

Treasurer: Mrs Christine Caton

Safeguarding: Dr. Sarah Soppitt

Youth Worker: Mrs Sarah Watson

PCC Elected Members

Timothy Nichols

John Watkins

Dr Ronald White (Deanery Synod Rep)

Michelle White (Deanery Synod Rep)

Susanna Young – resigned Oct. 2021

Stephanie Mooney – elected 2020

Bethan Wood – elected 2020

Esther Baker – elected 2021

Jesse Hickle – elected 2021

Church Wardens:

Mr. Mark Watson

Mrs. Caroline Johnson

PCC Secretary: Richard Goldring

Independent Financial Examiner:

Lawrence Vosper

Simon Winning & Company

Redington Court, 69 Church Road,

Hove, East Sussex, BN3 2BB

Bankers:

Co-Operative Bank, Brighton Branch.

164/165 Western Rd,

Brighton BN1 2BB



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1. REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The Parochial Church Council (PCC) present their report with the financial statements of the charity for the year ended 31 December 2021. The PCC have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Accounting Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Church of England Parish of St Luke's Church, Prestonville, within the Diocese of Chichester.

2. OBJECTIVES AND ACTIVITIES

St Luke's PCC have the responsibility for promoting in the parish the mission of the church, namely the promotion of the Gospel of our Lord Jesus Christ, pastoral, evangelistic, social and ecumenical, according to the doctrine and practices of the Church of England. Rev Martin Poole is the Priest leading this mission.

3. PUBLIC BENEFIT

Our main activities are described below and are undertaken to further our charitable purposes for the public benefit. When planning the activities for the year, the PCC have considered the Commission's guidance on public benefit.

4. ELECTORAL ROLL

There were 104 members on the church electoral roll during 2021.

5. ACHIEVEMENT & PERFORMANCE

The overriding event of 2021 was the continuation of the Covid-19 pandemic and the restriction of activities for the whole country due to various lockdown instructions and Government regulations along with Church of England recommendations about closure. A new Government imposed lockdown began on 4th January 2021 and the church closed for public worship so all services were conducted online once more. This included the main Sunday service at 10.30 but also included daily Morning Prayer streamed live every day. All other activities ceased except the Real Junk Food lunches continued to be prepared in church and served as a takeaway service at the church door.

Rules were relaxed again in March and in-person worship began again on Palm Sunday (28th March) with limited numbers appropriate for the building (no more than 45) all chairs were socially distanced and facemasks required at all times. Midweek recovery group activities began again with similar restrictions.

The week of 17th May began the introduction of sit down lunches alongside takeaway on Tuesdays and Wednesdays and the Oasis parent/toddler group re-opened. Some occasional services such as funerals and weddings took place with numbers restricted to 30.

Most remaining Government restrictions were eased on 19th July although facemask wearing was still recommended in church.



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Numbers in attendance at the main Sunday service slowly increased but by the end of the year were still only 60% of pre-pandemic levels. Notable absences are families with small children and some key musicians necessitating the use of pre-recorded music at services.

The church continued to employ a part-time childrens worker until the end of August although we took advantage of the Government furlough scheme and the employee was fully furloughed from January – April and part-furloughed from May – August when the post was ended by mutual agreement and due to lack of funds.

Notable events during the year included weddings of the Vicars daughter during semi-lockdown, the wedding of Anna White once restrictions had been relaxed, the ordination of Anna Bouch as Deacon to serve as curate at Holy Cross Woodingdean, a baptism in the sea on 4th July and the introduction of a number of 'Celebration Sundays' to highlight the work of organisations associated with St. Luke's including the Real Junk Food Project, the Community Garden, the Newnote Orchestra and St. Luke's Advice Service.

Throughout the year Carpenter's Arms continued on the fourth Sunday of every month either as a takeaway at the church door or a sit-down meal, we were the only church to continue this important service which we run in collaboration with The Vineyard church. The year ended with a series of end of term concerts in the church by Stanford Junior school, a community carols event outside the Chimney House pub on 12th December with over 200 in attendance and a celebratory Carol Service on 19th December.

The pandemic continues to affect the way we operate and reassess how we do things. Online worship continues alongside in-person services and there is still a significant community accessing remotely. Our practice around the Eucharist is altered so as to be safe and it is unlikely we will return to a shared chalice in the near future. As of writing in April 2022 the church is open for public worship and services are livestreamed for those unable to attend and we are planning a church-wide discussion on Sunday 15th May alongside the APCM to examine the last two years and make some plans for the future.

The effect on our finances is noted in the financial review

6. FINANCIAL REVIEW

After almost two years of lockdown the accounts to 31/12/2021 show that the church has survived and has managed to operate throughout this difficult period. The Balance Sheet shows total net funds of £5,583 compared with an amount of £6,700 in the previous year. There is £8,000 still to be paid to the Archdeacon following the loan taken out in connection with the refurbishment of the church in 2017.



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The Income and Expenditure Account shows a small excess expenditure over income of £1,117 and levels of income have improved from £81,464 in 2020 to £103,523 in 2021. Expenditure amounts to £104,640, leaving a deficit expenditure over income of £1,117. We do give our Lord thanks for the generosity and hard work of all leaders and parishioners for this encouraging result in these difficult days.

Reserves Policy

The PCC is expected to establish and disclose its policy on reserves. Reserves are defined as that part of the PCC's income that is freely available. This, therefore, excludes permanent or expendable endowment funds, restricted income funds and any part of unrestricted funds which are not currently available for spending. St Luke's aims to hold reserves sufficient to maintain cashflows needed to meet all day-to-day operating costs and expenses.

The PCC reviews the cashflow and financial situation of the church at each of its regular meetings.

7. STRUCTURE, GOVERNANCE AND MANAGEMENT

There is a Parochial Church Council to govern the parish. The method of appointment of PCC members is set out in the Church Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

8. REGISTERED & ADMINISTRATION DETAILS

Registered Charity Number: 1133866

Principal Address:

64 Old Shoreham Road
Brighton
BN1 5DD

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

Independent examiner's report to the trustees of The PCC of St Luke's Prestonville

I report to the charity trustees on my examination of the accounts of The PCC of St Luke's Prestonville (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust 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.



Mr Lawrence Vosper
MAAT
Simon Winnard & Company
Redington Court
69 Church Road
Hove
East Sussex
BN3 2BB

19 May 2022



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THE PCC OF ST LUKE'S PRESTONVILLE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		85,723	5,238	90,961	74,266
Charitable activities					
Charitable activities		-	6,175	6,175	-
Other trading activities	2	4,757	913	5,670	6,565
Investment income	3	-	-	-	354
Other income		717	-	717	299
Total		91,197	12,326	103,523	81,484
EXPENDITURE ON					
Raising funds		-	-	-	567
Charitable activities					
Charitable activities		92,042	12,598	104,640	144,256
Total		92,042	12,598	104,640	144,823
NET INCOME/(EXPENDITURE)		(845)	(272)	(1,117)	(63,339)
Transfers between funds	12	(2,463)	2,463	-	-
Net movement in funds		(3,308)	2,191	(1,117)	(63,339)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,584	2,116	6,700	70,039
TOTAL FUNDS CARRIED FORWARD		1,276	4,307	5,583	6,700



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THE PCC OF ST LUKE'S PRESTONVILLE

BALANCE SHEET 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	8	1,442	-	1,442	771
Cash at bank		<u>914</u>	<u>12,307</u>	<u>13,221</u>	<u>31,949</u>
		2,356	12,328	14,663	32,720
CREDITORS					
Amounts falling due within one year	9	<u>(1,080)</u>	<u>(4,000)</u>	<u>(5,080)</u>	<u>(18,020)</u>
NET CURRENT ASSETS		<u>1,276</u>	<u>8,307</u>	<u>9,583</u>	<u>14,700</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,276	8,307	9,583	14,700
CREDITORS					
Amounts falling due after more than one year	10	<u>-</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(8,000)</u>
NET ASSETS		<u><u>1,276</u></u>	<u><u>4,307</u></u>	<u><u>5,583</u></u>	<u><u>6,700</u></u>
FUNDS	12				
Unrestricted funds				<u>1,276</u>	<u>4,584</u>
Restricted funds				<u>4,307</u>	<u>2,116</u>
TOTAL FUNDS				<u><u>5,583</u></u>	<u><u>6,700</u></u>

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

.....
M B Poole - Trustee



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THE PCC OF ST LUKE'S PRESTONVILLE

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Church letting & catering	2,870	1,905
Oasis	913	780
Encounter	-	197
Centre for Spirituality	-	299
Photocopier income	-	776
Other activities	452	51
Fees from weddings etc.	1,435	2,557
	<u>5,670</u>	<u>6,565</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

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

3. INVESTMENT INCOME

	2021 £	2020 £
Dividends & interest	<u>-</u>	<u>354</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

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

5. STAFF COSTS

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

	2021 <u>1</u>	2020 <u>1</u>
Youth worker		

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57,117	17,149	74,266
Other trading activities	5,588	977	6,565
Investment income	354	-	354
Other income	<u>299</u>	<u>-</u>	<u>299</u>
Total	63,358	18,126	81,484
EXPENDITURE ON			
Raising funds	567	-	567
Charitable activities			
Charitable activities	108,655	35,601	144,256
Total	<u>109,222</u>	<u>35,601</u>	<u>144,823</u>
NET INCOME/(EXPENDITURE)	(45,864)	(17,475)	(63,339)
Transfers between funds	<u>(1,756)</u>	<u>1,756</u>	<u>-</u>
Net movement in funds	(47,620)	(15,719)	(63,339)



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THE PCC OF ST LUKE'S PRESTONVILLE

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	52,204	17,835	70,039
TOTAL FUNDS CARRIED FORWARD	<u>4,584</u>	<u>2,116</u>	<u>6,700</u>

7. TANGIBLE FIXED ASSETS

	Church equipment £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021 and 31 December 2021	<u>12,677</u>	<u>9,688</u>	<u>22,365</u>
DEPRECIATION			
At 1 January 2021 and 31 December 2021	<u>12,677</u>	<u>9,688</u>	<u>22,365</u>
NET BOOK VALUE			
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Gift aid recoverable	<u>1,442</u>	<u>771</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other loans (see note 11)	4,000	4,000
Diocesan parish contribution	-	13,000
Accrued expenses	<u>1,080</u>	<u>1,020</u>
	<u>5,080</u>	<u>18,020</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

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

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

	2021	2020
	£	£
Other loans (see note 11)	<u>4,000</u>	<u>8,000</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Archdeacon's loan	<u>4,000</u>	<u>4,000</u>
	<u>4,000</u>	<u>4,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>4,000</u>	<u>8,000</u>

12. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	Transfers between funds	At 31/12/21
	£	£	£	£
Unrestricted funds				
General fund	(7,467)	(845)	3,551	(4,761)
Contingency fund	10,000	-	(3,963)	6,037
Hardship/Outreach fund	351	-	(351)	-
Legacy fund	1,000	-	(1,000)	-
Undistributed mission 'tithes'	<u>700</u>	<u>-</u>	<u>(700)</u>	<u>-</u>
	4,584	(845)	(2,463)	1,276
Restricted funds				
Chairs fund	1,500	-	(1,500)	-
Coffee truck	649	-	-	649
Youth worker fund	(33)	(3,930)	3,963	-
Gardening fund	<u>-</u>	<u>3,658</u>	<u>-</u>	<u>3,658</u>
	<u>2,116</u>	<u>(272)</u>	<u>2,463</u>	<u>4,307</u>
TOTAL FUNDS	<u>6,700</u>	<u>(1,117)</u>	<u>-</u>	<u>5,583</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

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

12. 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	91,197	(92,042)	(845)
Restricted funds			
Youth worker fund	7,088	(11,018)	(3,930)
Gardening fund	5,238	(1,580)	3,658
	<u>12,326</u>	<u>(12,598)</u>	<u>(272)</u>
TOTAL FUNDS	<u>103,523</u>	<u>(104,640)</u>	<u>(1,117)</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	30,153	(35,864)	(1,756)	(7,467)
Contingency fund	10,000	-	-	10,000
Hardship/Outreach fund	351	-	-	351
Legacy fund	1,000	-	-	1,000
Replacement kitchen fund	10,000	(10,000)	-	-
Undistributed mission 'tithes'	700	-	-	700
	52,204	(45,864)	(1,756)	4,584
Restricted funds				
Chairs fund	-	1,500	-	1,500
Coffee truck	-	649	-	649
Youth worker fund	19,591	(19,624)	-	(33)
Building fund	(1,756)	-	1,756	-
	<u>17,835</u>	<u>(17,475)</u>	<u>1,756</u>	<u>2,116</u>
TOTAL FUNDS	<u>70,039</u>	<u>(63,339)</u>	<u>-</u>	<u>6,700</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

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

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,358	(99,222)	(35,864)
Replacement kitchen fund	-	(10,000)	(10,000)
	63,358	(109,222)	(45,864)
Restricted funds			
Chairs fund	1,500	-	1,500
Coffee truck	649	-	649
Youth worker fund	977	(20,601)	(19,624)
Replacement kitchen fund (R)	15,000	(15,000)	-
	18,126	(35,601)	(17,475)
TOTAL FUNDS	<u>81,484</u>	<u>(144,823)</u>	<u>(63,339)</u>

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

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	30,153	(36,709)	1,795	(4,761)
Contingency fund	10,000	-	(3,963)	6,037
Hardship/Outreach fund	351	-	(351)	-
Legacy fund	1,000	-	(1,000)	-
Replacement kitchen fund	10,000	(10,000)	-	-
Undistributed mission 'tithes'	700	-	(700)	-
	52,204	(46,709)	(4,219)	1,276
Restricted funds				
Chairs fund	-	1,500	(1,500)	-
Coffee truck	-	649	-	649
Youth worker fund	19,591	(23,554)	3,963	-
Building fund	(1,756)	-	1,756	-
Gardening fund	-	3,658	-	3,658
	17,835	(17,747)	4,219	4,307
TOTAL FUNDS	<u>70,039</u>	<u>(64,456)</u>	<u>-</u>	<u>5,583</u>



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THE PCC OF ST LUKE'S PRESTONVILLE

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

12. MOVEMENT IN FUNDS - continued

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	154,555	(191,264)	(36,709)
Replacement kitchen fund	-	(10,000)	(10,000)
	154,555	(201,264)	(46,709)
Restricted funds			
Chairs fund	1,500	-	1,500
Coffee truck	649	-	649
Youth worker fund	8,065	(31,619)	(23,554)
Replacement kitchen fund (R)	15,000	(15,000)	-
Gardening fund	5,238	(1,580)	3,658
	30,452	(48,199)	(17,747)
TOTAL FUNDS	<u>185,007</u>	<u>(249,463)</u>	<u>(64,456)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.



St. Luke's Prestonville

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THE PCC OF ST LUKE'S PRESTONVILLE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned giving	37,691	31,990
Collections at services	2,527	3,109
Sundry donations & appeals	23,711	21,223
Gift aid recoverable	11,228	5,795
Grants	15,804	12,149
	90,961	74,266
Other trading activities		
Church letting & catering	2,870	1,905
Oasis	913	780
Encounter	-	197
Centre for Spirituality	-	299
Photocopier income	-	776
Other activities	452	51
Fees from weddings etc.	1,435	2,557
	5,670	6,565
Investment income		
Dividends & interest	-	354
Charitable activities		
Government grants	6,175	-
Other income		
Other income	717	299
Total incoming resources	103,523	81,484
EXPENDITURE		
Other trading activities		
Church lettings & catering	-	567
Charitable activities		
Donations	759	10
St Luke's Advice Service	-	288
Centre for Spirituality	-	418
Carpenter's Arms	273	548
Diocesan parish contribution	50,000	48,000
Vicar & Vicarage costs	1,896	4,559
Church insurance	1,545	1,542
Carried forward	54,473	55,365



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THE PCC OF ST LUKE'S PRESTONVILLE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Charitable activities		
Brought forward	54,473	55,365
Church running expenses	8,046	12,258
Church maintenance	16,414	2,114
Upkeep of services	7,576	1,032
Parish administrator	1,223	1,249
Youth & children's work	10,753	20,778
Printing - Prestonville Friend	446	952
Oasis	182	240
Gardening	1,580	130
Major works	-	49,830
Sundries	93	-
Fees to Diocese	<u>2,669</u>	<u>-</u>
	103,455	143,948
Support costs		
Governance costs		
Independent examiner's fee	1,102	308
Accountancy	<u>83</u>	<u>-</u>
	1,185	308
Total resources expended	<u>104,640</u>	<u>144,823</u>
Net expenditure	<u>(1,117)</u>	<u>(63,339)</u>