

**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

64 Old Shoreham Road, Brighton, BN1 5DD
01273 557772 info@stlukesonline.co.uk

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



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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'

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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.

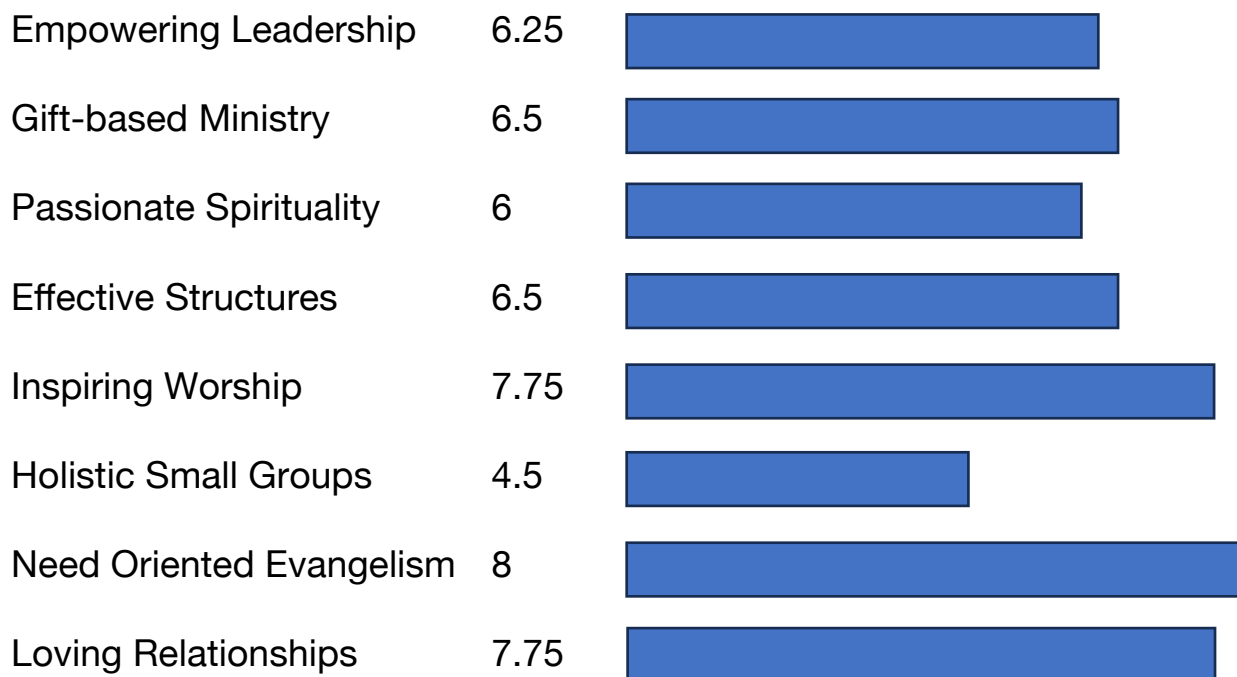
The PCC reviews the cashflow and financial situation of the church at each of its regular meetings.



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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)
		<u>33,993</u>	<u>5,287</u>	<u>39,280</u>	<u>63,478</u>
NET INCOME					
		<u>33,993</u>	<u>5,287</u>	<u>39,280</u>	<u>63,478</u>
NET MOVEMENT IN FUNDS					
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

		Unrestricted funds	Restricted funds	2024 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
		<u>153,780</u>	<u>11,152</u>	<u>164,932</u>
EXPENDITURE ON:				
Charitable activities:	7			
Charitable Activities		(97,204)	(4,250)	(101,454)
NET INCOME		<u>56,576</u>	<u>6,902</u>	<u>63,478</u>
NET MOVEMENT IN FUNDS		<u>56,576</u>	<u>6,902</u>	<u>63,478</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		293	3,398	3,691
TOTAL FUNDS CARRIED FORWARD	15	<u><u>56,869</u></u>	<u><u>10,300</u></u>	<u><u>67,169</u></u>

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>