

**St Luke's Parkstone**  
**Parochial Church Council**  
**Annual Report and Financial Statements**  
**for the Year Ended 31 December 2023**



# Annual Report and Accounts of the Parochial Church Council 2023

## 1. Introduction

This Annual Report is produced by the Parochial Church Council (PCC) for the Annual Meeting of St Luke's Church Parkstone on 21<sup>st</sup> April 2024 as required by Church Legislation and in accordance with the requirements of the Charities Act 1993 and the Guide to the Statement of Recommended Practice 2005 revisions. It includes the PCC Secretary's Report and Vicars' Report as chair of the PCC and the Financial Statement of the Parochial Church Council for the year ending 31<sup>st</sup> December 2023, independently audited as required and approved by the PCC.

This Report is presented to the Annual Parochial Church Meeting, together with the following:

- a) A Report on changes in the Electoral Roll since the last Annual Meeting - *to be given by the Electoral Roll Officer.*
- b) A Report upon the Fabric, Goods and Ordinance of the Church – *Given by the Churchwardens at the APCM*
- c) A Report on the proceedings of the Deanery Synod
- d) Reports from other groups not included within this report – *distributed electronically and available in paper form.*

## 2. Membership, Election and Purposes of PCC, Standing Committee and Finance Team and sub-committees (Teams):

The Membership of, Election to, and the Purposes and Functions of the PCC are in accordance with the Church Representation Rules and the PCC (Powers) Measure as amended and are as set out in St Luke's PCC and 'Explanation of the Parochial Church Council' Document, which is supplied to all new PCC members, Standing Committee and Sub-Committees, and is available to all members of the church.

The membership of the PCC for the year 23<sup>rd</sup> April 2023 to 21<sup>st</sup> April 2024

<b>Incumbent</b>	Revd Stuart Cocksedge* (from 24.09.2023)
<b>Churchwardens</b>	Glenda Hammond* and Virginia Stacey*
<b>Hon Treasurer</b>	Steve Blight*
<b>Deanery Synod</b>	Brian Finch, <i>Glenda Hammond</i> and Richard Hudson
<b>Elected to 2024</b>	Martin Holst, Anne Roberts, Julie Murphy*, Roger Jones* ( <i>Electoral Roll Officer</i> )
<b>Elected to 2025</b>	Kate Giles, Carole Schouten, Lis Cullis, Christine de Winton-Gilbert (PCC Secretary),
<b>Elected to 2026</b>	<i>Steve Blight*</i> , Ben Counsell, Margaret Lloyds, Harriet Sturgess
<b>LLMs</b>	John Pattison, Justin Coldstream
<b>Attending:</b>	Anna Counsell (Children's and Families Minister), Kate Wyatt (Acting Churchwarden)

The names of those occupying more than one position are in italics on second and subsequent occasions. Members of the Standing Committee are marked with an asterisk.

St. Luke's Church PCC has the responsibility along with the incumbent, Revd Stuart Cocksedge to promote in the Parish the whole mission of the Church, Pastoral, Evangelistic, Social and Ecumenical. The PCC is also specifically responsible for the maintenance of the Church premises and the Church Hall at 37 Birchwood Road.

The PCC is committed to its Statement of Purpose and to enable as many people as possible to become members of the Church Community at St. Luke's. The PCC together with its sub-committees seeks to develop and grow the life of the Church, its Ministry and Mission through its services and other activities as faith is applied to the whole of life.

**When planning our activities for the year, the incumbent and the PCC are aware of the guidance on public benefit issued by the Charity Commission and, in particular, the specific guidance on charities for the advancement of religion. This is expressed in our Statement of Purpose: 'To be a Community of Whole Life Disciples of Jesus Christ'. Within this we place a high priority on pastoral care and serving all living in the Parish and local community.**

In addition, the Vicar, who is responsible for overseeing the worship and ministry of the church meets with those involved in Worship, Teaching, Pastoral Care, Youth and Children's Ministry, Connect Groups, Overseas and Home Mission and others.

There are **three formal Sub-Committees** (Teams) of the PCC, which meet regularly during the course of the year and report back to the PCC. The Three Teams and their Chairs for the past year have been:

**Standing & Finance Committee**

**Revd Stuart Cocksedge**

**Fabric Maintenance & Development**

**Roger Jones**

**Church Hall**

**Anne Roberts**

As a church we do take the issue of Safeguarding seriously. We have had a safeguarding policy in place since 2000. Our Parish Safeguarding Officer is Julie Murphy. Electrics and Fire Extinguishing Equipment are regularly serviced. A formal Fire Risk Assessment has been undertaken. We ask all groups to undertake Risk Assessments when using the church facilities and we have a Health and Safety Policy in place.

On Behalf of the PCC

Date: 31<sup>st</sup> March 2024



Chairman



### 3. Reports on the Work of the PCC, Leadership/Standing Committee and Sub-Committees

Minutes of the bi-monthly Parochial Church Council meetings are pinned on the board in the North Aisle of the Church, giving details of the various Council decisions and discussions during the year. Copies of minutes are available on request for Church Members. In addition, the PCC spends time in prayer and worship. The following are the major items discussed in 2023 with meetings taking place in the Church Rooms:

- a) The welcoming of new members and the approval of Teams for 2023 – 24
- b) Approval for Steve Blight to be our Honorary Treasurer and Christine de Winton-Gilbert to continue as PCC Secretary.
- c) Approval of our Mission tithe for the year.
- d) Church Finances; approval of the budget for 2024.
- e) Approval for appointments to the Standing and Finance and other Committees.
- f) The interview process, the appointment of the Revd Stuart Cocksedge as Priest in Charge with licensing on 24<sup>th</sup> September 2023 and the welcoming of Stuart, Rachel, Joe, Dan, Hannah and Abigail into the St. Luke's family and the new Vicarage at 2 Wellington Road.
- g) **Safeguarding:** this is a standing item on the agenda with our safeguarding officer, Julie Murphy attending and advising. Face to face training will take place in 2024. Stuart and Anna are to have work phones.
- h) **Finance:** is also a standing item on the agenda with Steve Blight updating the PCC. The PCC discussed legacies and donations, our income being below budget and ways to encourage giving.
- i) **Pastoral Care:** The team continued to meet regularly, the contact list is revised each meeting and the team continue to support the elderly and vulnerable. Monthly soup lunch starting up in 2023 and coffee has resumed following Sunday services. Talks on Wills and Lasting Power of Attorney took place and the 'Last Wishes' document was updated.
- j) **Church Hall:** St. Luke's ACTS performed a successful Pantomime in March, the car park was repaired, there was discussion regarding the heating and starting a work party to maintain the grounds.
- k) **Church Fabric:** Discussions regarding the church heating, the church roof, hedge cutting and refurbishment of the church rooms, work parties and the Archdeacons visitation
- l) **Mission:** Gift day, sponsored events and an update on the Cables, our mission partners in Israel
- m) **Worship and extra church services:** Midweek Holy Communion, Easter, Pentecost Art Exhibition, Licensing service for Revd Stuart Cocksedge, Harvest, Memorial Service Remembrance, Christmas and concerts.
- n) Services and Connect Group – Thank you to Andrew Cullis for putting notes together for connect groups and to all those who helped to cover services during the vacancy
- o) **Children's and Youth Ministry:** Lots of activities and events took place in 2023 including Youth Club, Parents and Toddlers, new year 6-8 group, BBQ, Holiday Club, Light Party, along with good connections with local schools including Court Hill, Bournemouth Collegiate and PACE.
- p) The departure of our church administrator, Lesley Lockie in October. Many thanks to Lesley for all her work, especially during the vacancy. Following advertising and interview we welcomed our new church administrator, Helen Pitcher in October 2023.
- q) Fairer Share, stewardship and rebate for the parish share paid in 2023

At each PCC meeting reports are received from the three subcommittees as noted on part 2

*Christine de Winton-Gilbert– PCC Secretary*



#### 4. Vicars Report on 2023

Dear St Luke's family,

As I write this, it feels as though my first six months at St Luke's have flown by, and I'm glad to say that as a family we are feeling quite settled here in Parkstone, with the children all enjoying their schools. We still remember very clearly the wonderful welcome we received, including the lovely cards and food gifts on the day we moved into the vicarage, and the joy and celebration of the licensing service in September. Thank you to everyone who worked so hard during the vacancy, and in preparation for the licensing service. This was a big occasion in the life of the church, and the sense of worship, prayerfulness, family and hospitality was a great reflection of the character of St Luke's.

Prior to our arrival, I know that many of you were busy with things such as the project to refurbish the Church Rooms (which are looking very smart), the brilliant 'Life is a Rollercoaster' holiday club at the end of August, preparing for the licensing service, and of course the day to day running of St Luke's during the vacancy.

Following the licensing, the autumn was a time for beginning to get to know you all and joining with you in worship and prayer. It has been good to begin developing our pattern of prayer - thank you to all those who have been coming together to pray on Saturday, Monday and Thursday mornings. It was also good to begin thinking about what the church is called to be, in our autumn sermon series on Ephesians.

In October, we were joined by the Rainbows, Brownies and Guides for a special Harvest service, and we had a thoughtful and reflective memorial service at which those who had lost loved ones were able to come and light a candle. Then in November, we marked Remembrance Sunday at a time when we were all too aware of conflicts raging in our world today.

I was really encouraged by our first Christmas at St Luke's. Each of the Christmas services and events was special, including the Christingle service, Carols by Candlelight, A Taste of Christmas, Campfire Carols, and the Nativity service. All were well attended with a good number of visitors from the local community. Thank you to everyone who delivered our Christmas leaflets around the parish, and to those who invited friends and family along to church.

It has been great to begin working with Anna Counsell and our team of children's and youth volunteers, who are doing a brilliant job of leading activities on Sundays and during the week for children and young people, including the popular toddler group on Thursdays, youth club on Fridays, and Messy Church on Sunday mornings.

My arrival in September also coincided with changes in the church office, as Lesley Lockie left St Luke's to focus on her counselling course and other work. I am sure we are all very grateful for Lesley's hard work throughout the vacancy. With Lesley leaving, I am so glad that we were able to appoint Helen Pitcher as our new Church Administrator. Helen has quickly settled into her role in the church office. I am also very grateful that she has joined us for a number of Sunday services, at which members of the congregation have been able to meet and get to know her.

Looking back at 2023, there are so many people to thank!

I am especially grateful to Glenda Hammond and Virginia Stacey, who as church wardens carried the burden of leading St Luke's through the vacancy. Then, as Virginia had to step back from her duties in the autumn for health reasons, I am thankful to Kate Wyatt for stepping in to work alongside Glenda. And I also want to thank Steve Blight for his hard work managing our finances, Julie Murphy for her Safeguarding expertise, and Richard Hudson for his practical support in so many ways.

Andrew Cullis's help and guidance during the vacancy were invaluable, and his Connect Group notes are greatly appreciated. Many thanks also to our Licensed Lay Ministers - Justin Coldstream, Ruth Greig, John Pattison and Roy Stacey - for all they have done. Roy stepped down as an LLM at the end of 2023 after many years of faithful service. We haven't yet been able to mark this with Roy and celebrate his many years of ministry, but I hope we will have the opportunity to do so soon.

Meanwhile, the pastoral team led by Marianne Mutlow has continued to provide care and support to many, particularly those who are elderly and isolated. The mission team led by Carole Schouten has done a great job of encouraging our links with our mission partners, and St Luke's has benefited from hearing guest speakers from several mission partners in 2023, including CPAS, Bible Society and Open Doors. The fabric team led by Roger Jones has worked hard to maintain our church building, and the church hall team led by Anne Roberts have done the same in managing our church hall. The prayer ministry team led by Ruth Greig has continued to offer prayer and encouragement to many. Finally, thank you to Claire Storey for her hard work as hall caretaker and to Jean Holt for her hard work as director of music.

In conclusion, thank you so much to everyone who has given their time, energy, gifts and finances to support the mission and ministry of St Luke's over the past year. At the licensing service back in September we were reminded of our calling to be salt and light in the world (Matthew 5:13-16). As we look ahead in 2024, I pray that we will continue to grow in this calling, shining as a light in the darkness and sharing the love of Jesus with those around us.

Every blessing,

Stuart Cocksedge  
Priest in Charge



# St Luke's Parochial Church Council

## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by the trustees of the charity on 31st March 2024 and signed on its behalf by:

  
Trustee



# **St Luke's Parochial Church Council**

## **Independent Examiner's report to the trustees of St Luke's Parochial Church Council**

I report to the charity trustees on my examination of the accounts of St Luke's for the financial year ended 31 December 2023 which are on the following pages.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for preparing the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the accounts 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 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 as required by section 130 of the Act, or
2. The accounts do not accord with those records.

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 to enable a proper understanding of the accounts to be reached.

*J.W. Gunton*

John Gunton

Association of Chartered Accountants

Date: 31/3/24

# St Luke's Parochial Church Council

## Statement of Financial Activities for year ended 31st December 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	211,349	18,828	—	230,177	185,507
Activities for generating funds	24,838	4,034	—	28,872	27,406
Investment income	2,288	—	—	2,288	571
Incoming resources from charitable activities	3,967	—	—	3,967	3,516
<b>Total income</b>	<b>242,442</b>	<b>22,862</b>	<b>—</b>	<b>265,304</b>	<b>216,999</b>
<b>Resources used</b>					
Cost of generating funds					
Cost of generating voluntary income	—	—	—	—	212
Fundraising trading cost of goods sold and other costs	—	459	—	459	1,450
Charitable activities	202,401	18,447	—	220,848	198,441
Governance costs	—	—	—	—	490
<b>Total expenditure</b>	<b>202,401</b>	<b>18,906</b>	<b>—</b>	<b>221,307</b>	<b>200,593</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>40,041</b>	<b>3,956</b>	<b>—</b>	<b>43,996</b>	<b>16,406</b>
<b>Transfers</b>					
Gross transfers between funds - in	260,088	40,721	—	300,809	39,417
Gross transfers between funds - out	(258,706)	(42,103)	—	(300,809)	(39,417)
<b>Other recognised gains / losses</b>					
<b>Net movement in funds</b>	<b>41,423</b>	<b>2,574</b>	<b>—</b>	<b>43,996</b>	<b>16,406</b>
<b>Total funds brought forward</b>	<b>177,947</b>	<b>5,421</b>	<b>—</b>	<b>183,368</b>	<b>166,962</b>
<b>Total funds carried forward</b>	<b>219,370</b>	<b>7,995</b>	<b>—</b>	<b>227,365</b>	<b>183,368</b>

# St Luke's Parochial Church Council

## Balance sheet for year ended 31st December 2023

	Total funds	Prior year funds
<b>Fixed assets</b>		
Tangible assets	83,306	84,948
	<b>83,306</b>	<b>84,948</b>
<b>Current assets</b>		
Stocks and work in progress	559	559
Debtors	2,544	2,246
Cash at bank and in hand	140,955	96,068
	<b>144,058</b>	<b>98,873</b>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	—	(98)
Provision for liabilities and charges due within one year	—	550
<b>Net current assets less current liabilities</b>	<b>144,058</b>	<b>98,421</b>
<b>Total assets less current liabilities</b>	<b>227,365</b>	<b>183,368</b>
<b>Total net assets less liabilities</b>	<b>227,365</b>	<b>183,368</b>
<b>Represented by</b>		
<b>Unrestricted General</b>		
General fund	130,048	134,408
<b>Unrestricted Designated</b>		
Bookstall	1,533	191
Development designated by PCC	26,050	—
Hall general fund	28,006	28,364
Legacies	33,734	14,984
Sound system replacement	—	—
Youth Work reserve	—	—
<b>Restricted</b>		
St Lukes Community Theatre	2,995	2,521
Fabric	—	—
Hall contents	—	—
Laptop	—	—
OMF/Pains	—	—
OPEN-DOORS	—	—
Poole-Wau Link	—	—
Pre School	—	—
Roof 2023	5,000	—
Routes to Roots Poole	—	—
TEARFUND	—	—
Al-ahli hospital Gaza	—	—
Weddings & Funerals	—	152
Agency collection	—	—
BIBLE SOCIETY	—	—
CHRISTIAN AID	—	13
CMS	—	—
CPAS	—	—
Development project	—	2,700
Flowers contributions for Easter etc	—	6
Poole Foodbank	—	30
<b>Funds of the church</b>	<b>227,365</b>	<b>183,368</b>

# St Luke's Parochial Church Council

## Statement of assets and liabilities for year ended 31st December 2023

	General	Designated	Restricted	Endowment	This year	Last year
<b>Fixed assets - Tangible assets</b>						
Hall -	114,000	—	—	—	114,000	114,000
Hall depreciation -	(32,490)	—	—	—	(32,490)	(31,179)
Hall contents -	12,800	—	—	—	12,800	12,812
Hall contents depreciation -	(12,159)	—	—	—	(12,159)	(12,044)
Laptop -	283	—	—	—	283	283
Laptop depreciation -	(283)	—	—	—	(283)	(283)
Fabric -	2,137	—	—	—	2,137	2,137
Fabric depreciation -	(2,137)	—	—	—	(2,137)	(2,137)
Chairs -Dev project -	2,703	—	—	—	2,703	2,703
Chairs depreciation -	(2,619)	—	—	—	(2,619)	(2,604)
Church equipment -	16,940	—	—	—	16,940	16,940
Church equipment depreciation -	(15,870)	—	—	—	(15,870)	(15,681)
<b>Totals</b>	<b>83,036</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>83,306</b>	<b>84,948</b>
<b>Current assets - Cash at bank and in hand</b>						
Bank current account CAF 8836 -	8,504	1,033	—	—	9,538	12,279
Hall bank account CAF 9136 -	—	980	—	—	980	3,699
Bank account bookstall 0283 -	—	—	—	—	—	1,191
Cash account bookstall -	—	186	—	—	186	10
CCLA (CBF) deposit account -	28,520	—	—	—	28,520	27,634
Church Gold account CAF 99346 -	6,927	59,784	5,000	—	71,711	23,612
Hall Gold account CAF 99345 -	—	27,026	—	—	27,026	25,122
ACTS Theatre account -	—	—	2,995	—	2,995	2,521
<b>Totals</b>	<b>43,952</b>	<b>89,009</b>	<b>7,995</b>	<b>—</b>	<b>140,955</b>	<b>96,068</b>
<b>Current assets - Debtors</b>						
Prepayments -	411	—	—	—	411	411
Accounts Receivable -	2,134	—	—	—	2,134	1,835
<b>Totals</b>	<b>2,544</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,544</b>	<b>2,246</b>
<b>Current assets - Stocks and work in progress</b>						
Stock -	245	314	—	—	559	559
<b>Totals</b>	<b>245</b>	<b>314</b>	<b>—</b>	<b>—</b>	<b>559</b>	<b>559</b>
<b>Liabilities - Agency accounts</b>						
Agency collections -	—	—	—	—	—	(98)
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(98)</b>
<b>Liabilities - Provision for liabilities and charges due within one year</b>						
Accrued expenses -	—	—	—	—	—	550
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>550</b>
<b>Grand total</b>	<b>109,357</b>	<b>89,322</b>	<b>28,686</b>	<b>—</b>	<b>227,365</b>	<b>183,368</b>



# St Luke's Parochial Church Council

## Fund movement by type for year ended 31st December 2023

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
<b>ACTSthtr - St Lukes Community T</b>							
Restricted	2,521	2,315	459	(1,382)	—	—	2,995
Sub-total for ACTSthtr	2,521	2,315	459	(1,382)	—	—	2,995
<b>ALAHLIHO - Al-ahli hospital Gaz</b>							
Restricted	—	602	602	—	—	—	—
Sub-total for ALAHLIHO	—	602	602	—	—	—	—
<b>BIBLE-SOC - BIBLE SOCIETY</b>							
Restricted	—	764	764	—	—	—	—
Sub-total for BIBLE-SOC	—	764	764	—	—	—	—
<b>BOOKSTALL - Bookstall</b>							
Designated	191	288	259	1,313	—	—	1,533
Sub-total for BOOKSTALL	191	288	259	1,313	—	—	1,533
<b>CHR-AID - CHRISTIAN AID</b>							
Restricted	13	781	794	—	—	—	—
Sub-total for CHR-AID	13	781	794	—	—	—	—
<b>CMS - CMS</b>							
Restricted	—	2,032	2,032	—	—	—	—
Sub-total for CMS	—	2,032	2,032	—	—	—	—
<b>CPAS - CPAS</b>							
Restricted	—	1,781	1,781	—	—	—	—
Sub-total for CPAS	—	1,781	1,781	—	—	—	—
<b>DEC - Disasters Emergency</b>							
Restricted	—	—	—	—	—	—	—
Sub-total for DEC	—	—	—	—	—	—	—
<b>DEVDESIG - Development designat</b>							
Designated	—	50	—	26,000	—	—	26,050
Sub-total for DEVDESIG	—	50	—	26,000	—	—	26,050
<b>Dev - Development project</b>							
Restricted	2,700	5,250	2,950	(5,000)	—	—	—
Sub-total for Dev	2,700	5,250	2,950	(5,000)	—	—	—
<b>FLOWERS - Flowers contribution</b>							
Restricted	6	—	6	—	—	—	—
Sub-total for FLOWERS	6	—	6	—	—	—	—
<b>FOODBANK - Poole Foodbank</b>							
Restricted	30	611	641	—	—	—	—
Sub-total for FOODBANK	30	611	641	—	—	—	—
<b>Fab - Fabric</b>							
Restricted	—	—	—	—	—	—	—
Sub-total for Fab	—	—	—	—	—	—	—
<b>HALL - Hall general fund</b>							
Designated	28,364	22,105	19,591	(2,873)	—	—	28,006
Sub-total for HALL	28,364	22,105	19,591	(2,873)	—	—	28,006
<b>Hallc - Hall contents</b>							
Restricted	—	—	—	—	—	—	—
Sub-total for Hallc	—	—	—	—	—	—	—
<b>LEAVGIFT - Leaving Gift CG</b>							
Restricted	—	—	—	—	—	—	—
Sub-total for LEAVGIFT	—	—	—	—	—	—	—
<b>LEGACY - Legacies</b>							
Designated	14,984	74,750	5,000	(51,000)	—	—	33,734
Sub-total for LEGACY	14,984	74,750	5,000	(51,000)	—	—	33,734
<b>Lap - Laptop</b>							

Restricted	—	—	—	—	—	—	—
Sub-total for Lap	—	—	—	—	—	—	—
<b>OMF - OMF/Pains</b>							
Restricted	—	1,563	1,563	—	—	—	—
Sub-total for OMF	—	1,563	1,563	—	—	—	—
<b>OPEN-DOORS - OPEN-DOORS</b>							
Restricted	—	1,300	1,300	—	—	—	—
Sub-total for OPEN-DOORS	—	1,300	1,300	—	—	—	—
<b>POOLE-WAU - Poole-Wau Link</b>							
Restricted	—	2,819	2,819	—	—	—	—
Sub-total for POOLE-WAU	—	2,819	2,819	—	—	—	—
<b>Presch - Pre School</b>							
Restricted	—	—	—	—	—	—	—
Sub-total for Presch	—	—	—	—	—	—	—
<b>ROOF - Roof 2023</b>							
Restricted	—	—	—	5,000	—	—	5,000
Sub-total for ROOF	—	—	—	5,000	—	—	5,000
<b>ROUTES - Routes to Roots Pool</b>							
Restricted	—	602	602	—	—	—	—
Sub-total for ROUTES	—	602	602	—	—	—	—
<b>SOUNDSYS - Sound system replace</b>							
Designated	—	—	—	—	—	—	—
Sub-total for SOUNDSYS	—	—	—	—	—	—	—
<b>TEARFUND - TEARFUND</b>							
Restricted	—	725	725	—	—	—	—
Sub-total for TEARFUND	—	725	725	—	—	—	—
<b>WEDFUNERAL - Weddings &amp; Funerals</b>							
Restricted	152	1,719	1,871	—	—	—	—
Sub-total for WEDFUNERAL	152	1,719	1,871	—	—	—	—
<b>Youthwork - Youth Work reserve</b>							
Designated	—	—	—	—	—	—	—
Sub-total for Youthwork	—	—	—	—	—	—	—
<b>General - General fund</b>							
Unrestricted	134,408	145,249	177,551	27,942	—	—	130,048
Sub-total for General	134,408	145,249	177,551	27,942	—	—	130,048
Grand total	183,368	265,304	221,307	—	—	—	227,365

# St Luke's Parochial Church Council

## Analysis of income and expenditure for year ended 31st December 2023

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
<b>INCOME</b>						
<b>Incoming resources from generated funds - Voluntary income</b>						
0201 - Voluntary giving	112,572	5,050	7,038	—	124,660	116,539
0410 - Giving through church pillar	—	—	295	—	295	—
0550 - Other - Donations, appeals etc	10	—	—	—	10	5
0552 - Donations, appeals etc - Non-gift-aided	19	—	580	—	599	1,989
0555 - Resources for sale	—	—	—	—	—	159
0562 - Non-gift-aided personal giving for gener	—	—	—	—	—	455
0570 - Personal giving for restricted funds	—	—	9,050	—	9,050	12,709
0601 - Tax recoverable on Gift Aid	22,027	—	1,865	—	23,892	25,948
0701 - Legacies	—	69,750	—	—	69,750	24,899
08A1 - Non-recurring one-off grants	1,920	—	—	—	1,920	—
1140 - Leaving gifts	—	—	—	—	—	2,805
Total	136,549	74,800	18,828	—	230,177	185,507
<b>Incoming resources from generated funds - Activities for generating funds</b>						
0905 - St Lukes ACTS Community Theatre	—	—	1,931	—	1,931	1,767
0910 - Rummage sales etc	258	—	384	—	641	1,149
1034 - donations for consumables	29	—	—	—	29	—
1035 - Parents & Toddlers fees	1,937	—	—	—	1,937	1,496
1036 - Church room hire	2,835	—	—	—	2,835	2,651
1037 - Young people activities	223	—	—	—	223	—
1100 - Fees for Weddings funerals (restricted)	—	—	1,719	—	1,719	720
1101 - Weddings and funerals (general fund)	1,484	—	—	—	1,484	885
1240 - Church hall lettings - fund raising	—	18,072	—	—	18,072	18,738
Total	6,766	18,072	4,034	—	28,872	27,406
<b>Incoming resources from generated funds - Investment income</b>						
1020 - Bank and building society interest	1,934	354	—	—	2,288	571
Total	1,934	354	—	—	2,288	571
<b>Incoming resources from charitable activities</b>						
1210 - Bookstall sales to promote objectives	—	288	—	—	288	246
1230 - Church hall lettings - objectives	—	3,679	—	—	3,679	3,270
Total	—	3,967	—	—	3,967	3,516
<b>INCOME TOTAL</b>	<b>145,249</b>	<b>97,193</b>	<b>22,862</b>	<b>—</b>	<b>265,304</b>	<b>216,999</b>



# St Luke's Parochial Church Council

## Analysis of income and expenditure for year ended 31st December 2023 cont'd

Unrestricted   Designated   Restricted   Endowment   This year   Last year

### EXPENDITURE

#### Cost of generating funds - Cost of generating voluntary income

1730 - Costs of fetes & other events	—	—	—	—	—	212
Total	—	—	—	—	—	212

#### Cost of generating funds - Fundraising trading cost of goods sold and other costs

1735 - Resources purchased for selling	—	—	—	—	—	368
2650 - St Lukes ACTS Community Theatre	—	—	459	—	459	1,082
Total	—	—	459	—	459	1,450

#### Charitable activities

1800 - Giving to missions (PCC)	12,050	—	—	—	12,050	14,948
1801 - Giving to missionary societies	—	—	13,621	—	13,621	16,264
1805 - Mission costs	230	—	—	—	230	1,014
1910 - Ministry parish share etc	91,153	—	—	—	91,153	88,498
1920 - Ministry - Pastoral/Outreach	568	—	—	—	568	783
1925 - Training	24	—	—	—	24	—
1930 - Expenses, Young people	1,461	—	—	—	1,461	1,350
1935 - Leaving gift given	—	—	—	—	—	3,635
2018 - Salaries, NI, tax, pension	42,605	—	—	—	42,605	40,440
2101 - Working expenses of incumbent	163	—	—	—	163	200
2301 - Church running - insurance	5,047	—	—	—	5,047	4,943
2310 - Church office - telephone	617	—	—	—	617	560
2320 - Organ / piano tuning	152	—	—	—	152	—
2330 - Church maintenance	5,348	—	—	—	5,348	5,602
2340 - Upkeep of services	3,227	—	—	—	3,227	1,974
2341 - Upkeep of services (Flowers fund)	—	—	6	—	6	68
2342 - Upkeep of services (weddd & funerals)	—	—	1,871	—	1,871	974
2360 - Administration	3,052	—	—	—	3,052	2,036
2401 - Church running - electric	4,654	—	—	—	4,654	597
2410 - Church running - gas	5,549	—	—	—	5,549	2,077
2420 - Church running - water	209	—	—	—	209	174
2510 - Bookstall costs	9	259	—	—	268	361
2530 - Hall running - electricity	—	2,915	—	—	2,915	(1,016)
2540 - Hall running - gas	—	(14)	—	—	(14)	95
2550 - Hall running - insurance	—	1,420	—	—	1,420	1,320
2560 - Hall running - resources	—	235	—	—	235	202
2570 - Hall running - telephone	—	1,007	—	—	1,007	415
2580 - Hall running - water	—	178	—	—	178	103
2595 - Hall admin	—	6,828	—	—	6,828	5,522
2720 - Church interior and exterior decorating	—	3,150	2,950	—	6,100	—
2750 - Hall Maintenance & Repairs	—	7,021	—	—	7,021	4,610
2760 - Renewals	1,432	—	—	—	1,432	691
2761 - Renewals (Legacy fund)	—	1,850	—	—	1,850	—
Total	177,551	24,850	18,447	—	220,848	198,441



# St Luke's Parochial Church Council

## Analysis of income and expenditure for year ended 31st December 2023 cont'd

Unrestricted    Designated    Restricted    Endowment    This year    Last year

### EXPENDITURE cont'd

<b>Governance costs</b>						
2601 - Governance costs examination/audit fee	—	—	—	—	—	490
Total	—	—	—	—	—	490
<b>EXPENDITURE TOTAL</b>	177,551	24,850	18,906	—	221,307	200,593
<b>NET INCOME/(EXPENDITURE)</b>	(32,302)	72,343	3,956	—	43,996	16,406

# St Luke's Parochial Church Council

## Notes to Financial Statements for the Year ended 31st December 2023

### 1. Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

St Luke's Parochial Church Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognized when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Donations and legacies

Donations and legacies are recognized on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Grants receivable

Grants are recognized when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognized as a liability and included on the balance sheet as deferred income to be released.

#### Other trading activities

Other trading activities include events, such as rummage sales, property let income and magazine sales.

#### Investment income

Bank interest

#### Charitable activities

Provision of church services and activities for the community.

# St Luke's Parochial Church Council

## Notes to Financial Statements for the Year ended 31st December 2023

### **Expenditure**

All expenditure is recognized once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in its delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### **Government grants**

These are recognized based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating to either revenue or assets. Grants relating to revenue are recognized in income over the period in which the related costs are recognized. Grants relating to assets are recognized over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognized as deferred income.

### **Taxation**

The charity is considered to pass the test set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

Consecrated and beneficial property is excluded from the accounts by the Charities Act 2011.

Expenditure on tangible fixed assets not owned by the PCC is charged to the Income and Expenditure Accounts when incurred.

Other tangible fixed assets are stated at estimated market value at 1st January 1997 with subsequent additions capitalized and valued at historic cost.



# St Luke's Parochial Church Council

## Notes to Financial Statements for the Year ended 31st December 2023

### Depreciation and amortization

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their useful economic life as follows:

Asset class	Depreciation method and rate
Church hall	1% pa on straight line basis
Furniture and equipment	15% pa on reducing balance

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. At the end of 2023 these were £26,050 in Development projects fund and £33,734 in Legacy fund, £30,000 of which to be used for our youth work as required.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 2. Grants given

In addition to the giving to mission societies and other charities from restricted funds (shown in 'Fund Movement by Type'), money was given by the PCC from ordinary income, amounts as follows:

OMF	£5000
CPAS	£1300
CMS	£1900
BIBLE SOCIETY	£1300
TEARFUND	£100
CHRISTIAN AID	£100
OPEN DOORS	£650
POOLE S.SUDAN	£650
PACE	£300
ROUTES TO ROOTS	£500
EVAN. ALLIANCE	£250
TOTAL	£12050

## 3. Trustees remuneration and expenses

Trustee Richard Hudson was reimbursed £190 for assistance at funerals.

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