

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST LUKE, QUEENS PARK, BRIGHTON

England & Wales - Charity number 1154483

Details

Other names ST LUKE'S PCC, QUEEN'S PARK, BRIGHTON

Status Registered

Legal form Previously excepted

Registered 2013-11-06

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

Contact

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Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: Church of England Church

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Brighton And Hove

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £278,549 | £179,633 | - | - |
| 2023-12-31 | £114,461 | £88,168 | - | - |
| 2022-12-31 | £115,871 | £94,755 | - | - |
| 2021-12-31 | £90,516 | £77,640 | - | - |
| 2020-12-31 | £85,328 | £84,134 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------------------|-------|------------|
| Rev JULIE NEWSON | Chair | 2013-11-01 |
| CHRISTOPHER DAVID WHITLEY-JONES | | 2013-11-01 |
| Celia Anderson | | 2026-04-12 |
| JANET EUDORA HARDACRE RN/RMN | | 2013-11-01 |
| Louise Cannon | | 2022-04-01 |
| Mia Townsend | | 2024-04-06 |
| Olive Shaw | | 2021-04-01 |
| PETER GEORGE BURROWS | | 2013-11-01 |
| Penny Jane Bennett | | 2024-04-06 |
| Peter Richard Sykes | | 2018-03-26 |
| RUSSELL SHAUN ROBINSON | | 2013-11-01 |
| Rebecca Louise Whitley-Jones | | 2022-04-01 |
| Susan Pullen | | 2026-04-12 |
| Wendy Stone | | 2019-11-17 |
| YVONNE ELIZABETH WHITLEY-JONES | | 2013-11-01 |

Accounts

PAROCHIAL CHURCH COUNCIL
of the Parish of St Luke, Queens Park, Brighton

FINANCIAL STATEMENTS
FOR THE YEAR ENDED

31 DECEMBER 2024

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2024**

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PAROCHIAL CHURCH COUNCIL OF ST LUKE, QUEENS PARK, BRIGHTON

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Administrative Information

St Luke's Church is situated in Brighton: Queen's Park. It is part of the Diocese of Chichester within the Church of England. The correspondence address is St Luke's Vicarage, Queen's Park Terrace, Brighton. BN2 9YA.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission, with the number 1154483. PCC members who have served from 1 January 2024 until the date this report was approved are:

Incumbent: The Reverend Julie Newson

Church Warden: Mrs. Yvonne Whitley-Jones

Church Warden Emeritus: Mr. Peter Burrows

Representative on the Deanery Synod: Miss Wendy Stone/Mrs Yvonne Whitley-Jones

Safeguarding Representative: Ms. Penny Bennett

Elected Members: Mr. Russell Robinson, Mrs Janet Hardacre, Mr. Pete Sykes, Mrs. Louise Cannon, Miss Rebecca Whitley-Jones, Mrs Olive Shaw.

Chairman: Deacon Julie Newson

Treasurer: Mr. Chris Whitley-Jones

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and Activities

St Luke's PCC has the responsibility of co-operating with the incumbent, the Rev'd. Julie Newson, in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical. It also has maintenance and management responsibilities for the Church and hall in Queen's Park Road, the Vicarage Room behind the church, licensed for use by Orchard Day Nursery and the Bute Hall, leased to Harmony Carpets in Sutherland Road/Rochester Street.

Achievements and Performance

Church Attendance

There were 76 parishioners at the close of the year on the Church Electoral Roll, 40 of whom are not resident within the parish. 1 name was removed because they no longer attend. Two members died. The average weekly Sunday attendance was 39.

Review of the Year

The full PCC met four times during the year with an average level of attendance at 80 per cent. Time was spent during the year discussing Parish Mission, Health & Safety and maintenance issues.

There has been little progress towards meeting the condition of the Faculty set by the Chancellor, following the case in the Consistory Court, to build a new permanent structure, where we had 'allowed' the porch between the choir vestry and the Vicarage Room to be taken down. Our Architect, Jonathan Cerowski, was only able to gather one quote for this job. We are attempting to negotiate with the contractor to shave off some of the expense, which we hope will bring down the cost to something closer to our budget figure of £25,000. Currently the quoted price is nearly £50,000.

After convincing the Diocesan Advisory Committee (DAC) that we had carried out due diligence, we were allowed to engage Tilley's Roofing to carry out the comprehensive work to the valleys and gutters all around the church, which had become urgent due to water ingress. We're keeping a close eye on the areas where we previously had drips of water coming in and so far, after a few issues over the North Porch, we seem to be much more water-tight. The observant passer-by might notice a couple of tiles moved in the last storm of the year and from the bus stop one can see the gaps, which inevitably, are at the highest point of the nave roof! Once we are sure the building is dry, we will need to consider re-decoration and repair work inside.

The PCC accepted a quote from Sussex Floor Restoration, to refurbish the rest of the parquet floor blocks which still present a trip hazard where they are loose and uneven. This work will be carried out during the February half term week in 2025.

PAROCHIAL CHURCH COUNCIL OF ST LUKE, QUEENS PARK, BRIGHTON

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2024**

As mentioned previously, we had an issue with water ingress over the electrical system that operates the side doors of the North Porch. Additional rain guards were added over the sensors and this seems to have helped, but in the long term, we may need an adjustment to the guttering of the porch roof to stop the system getting wet. When the doors are working well, they're great, but when they fail, there is no way round the issue.

Janet Hardacre, Penny Bennett and Rita Wright have enrolled on the Authorised Lay Ministry Course to be completed in 2025 and they will be credited with this award from the Diocese and recognised as lay leaders in the community.

Training has also been undertaken by various members in Safeguarding, Food Handling & First Aid.

With some of the money bequeathed to St Luke's, we purchased two new Chalices to be used at the weekly Parish Eucharist and a replacement for the Holy Water stoup that has not held water satisfactorily for many years.

The PCC considered the importance of relevant, current and attractive publicity, particularly on the web-site and social media, but not forgetting the hard copy and notice boards.

A 'light touch' Stewardship Campaign was run over three weeks in September and October when members were encouraged to join the Parish Giving Scheme (PGS) which continues to be of benefit to the parish and the PCC would wish to encourage new contributors to the scheme wherever possible.

During the stewardship campaign, people were also encouraged to make pledges of commitment to the various ministries in church. The steady return to worship has continued to be slow and cautious, still with a reluctance from people to share their skills and abilities in ministry, particularly in providing the welcome hospitality and refreshments after the services, but this has improved.

The Christmas services were well attended and even without Albert, the donkey, a large crowd was drawn in for the children's Crib Service on Christmas Eve.

The choir resumed weekly practices to sing Choral Evensong for the Patronal Festival, which was turned into a memorial and commemoration for the seven members who had died in the previous two years and their families were invited to attend. The choir continued to gather for rehearsals, so the Carol service was enhanced by a number of items sung by them. As always, they continue to lead the singing at the Sunday Parish Eucharist, where they usually provide music, in the form of a much appreciated anthem during the distribution of Holy Communion.

The Church Hall continues to be popular for children's parties and other events.

It is worth noting again, that we are one of a small number of parishes in the Brighton Deanery, who meet their Parish Ministry Costs (also known as Quota or Parish Share) in full. This is very important, while strategic management across the Diocese is constantly under review. This is made more essential by the current economic climate, with an essential reduction in the number of clergy and falling numbers of worshippers.

The PCC wish to encourage everyone to be as fully involved in ministry as they would like to be, including reading, leading intercessions and serving. More involvement from more people is an equally important measure of growth, as paying all the money that we are asked for!

Financial Review

Total receipts on ordinary unrestricted funds were £277,966 and are detailed in the financial statements. The Bute Hall continues to be let to Harmony Carpets, which provided a gross income of £21,541 that was spent to provide the Christian ministry & mission in St Luke's Parish, including the contribution to the diocesan parish share, which largely provides the stipends and housing for the clergy. The net result for the year was an excess of income over expenditure on unrestricted funds of £98,333. Adding bank and deposit balances brought forward at the beginning of the year and deducting other creditors, the balances carried forward at 31 December for unrestricted funds amounted to £234,718.

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds (if possible), which equates to approximately six months' unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £234,718 on unrestricted funds at the year-end exceeds this target. The balance of £27,380 in the Community Space restricted fund is retained towards meeting the cost of the church hall refurbishment. Costs on this project amounted to £Nil during the year. It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

Approved by the PCC on 26 February 2025 and signed on their behalf by The Reverend Julie Newson.



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**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

This report on the financial statements of the PCC for the year ended 31 December 2024, which are set out on pages 1 to 11, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s. 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the Trustees and Examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.144 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, and the Regulations have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



MR ASNLEY FOX
4 Lambourne Drive
Cobham
Surrey
KT11 3LB

Date: 26 February 2025

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2024**

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 £ | TOTAL 2023 £ |
|---|------|----------------------------|--------------------------|-----------------------|--------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 4(a) | 219,091 | 250 | 219,321 | 60,854 |
| Income from charitable activities and ancillary trading | 4(b) | 53,772 | – | 53,772 | 51,579 |
| Other | 4(c) | - | - | - | - |
| Investments | 4(d) | 5,103 | 333 | 5,436 | 2,028 |
| TOTAL | | <u>277,966</u> | <u>583</u> | <u>278,549</u> | <u>114,461</u> |
| EXPENDITURE ON | | | | | |
| Donations | 5(a) | 1,100 | – | 1,100 | 1,922 |
| Activities directly relating to the work of the church | 5(b) | 177,631 | - | 177,631 | 85,819 |
| Other | 5(c) | 902 | – | 902 | 427 |
| TOTAL | | <u>179,633</u> | <u>-</u> | <u>179,633</u> | <u>88,168</u> |
| NET INCOME/(EXPENDITURE) | | 98,333 | 583 | 98,916 | 26,293 |
| Transfer between funds | | - | - | - | - |
| NET MOVEMENT IN FUNDS | | <u>98,333</u> | <u>583</u> | <u>98,916</u> | <u>26,293</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 721,388 | 26,797 | 748,185 | 721,892 |
| TOTAL FUNDS CARRIED FORWARD | | <u>819,721</u> | <u>27,380</u> | <u>847,101</u> | <u>748,185</u> |

The notes on pages 6 to 11 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**BALANCE SHEET
31 DECEMBER 2024**

| | Note | 2024 £ | 2023 £ |
|--|------|-----------------------|-----------------------|
| FIXED ASSETS | | | |
| Investments | 7 | <u>585,003</u> | <u>585,003</u> |
| TOTAL FIXED ASSETS | | 585,003 | 585,003 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 35,714 | 2,199 |
| Bank Accounts | 12 | 136,431 | 72,083 |
| CBF Deposit Accounts | 13 | <u>101,241</u> | <u>96,138</u> |
| TOTAL CURRENT ASSETS | | 273,386 | 170,420 |
| LIABILITIES | | | |
| Creditors: Amounts falling due within one year | 10 | <u>(11,288)</u> | <u>(7,238)</u> |
| NET ASSETS | | <u>847,101</u> | <u>748,185</u> |
| FUNDS | | | |
| Unrestricted | 8 | 819,721 | 721,388 |
| Restricted | 8 | <u>27,380</u> | <u>26,797</u> |
| TOTAL CHARITY FUNDS | | <u>847,101</u> | <u>748,185</u> |

Approved by the Parochial Church Council on 26 February 2025 and signed on its behalf by:



.....
The Reverend Julie Newson
On behalf of the Trustees

Registered Charity 1154483

The notes on pages 6 to 11 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is St Luke's Vicarage, Queen's Park Terrace, Brighton. BN2 9YA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is liable in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. ACCOUNTING POLICIES (continued)

Incoming Resources

Voluntary Income and Capital Sources

- Collections are recognised when received by or on behalf of the PCC
- Planned giving receivable under covenant and gift aid is recognised only when received
- Income tax recoverable on covenants and gift aid is recognised when the income is recognised
- Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due
- Funds raised by special events are accounted for gross
- Sales of newsletters, magazines and other publications are accounted for gross

Other Ordinary Income

Rental income from the letting of church premises is recognized when the rental is due.

Income from Investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and Losses on Investments

Realised gains or losses are recognized when investments are sold. Unrealised gains or losses are accounted for on revaluation at 31st December.

Resources Used

Donations

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly related to the work of the church

The parochial quota is accounted for when payable. Quota unpaid at 31st December is provided for in the accounts as an operational (though not legal) liability and shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficial property is excluded from the accounts by s.10(2) of the Charities Act 2011. No value is placed on movable church furnishings held by the churchwardens on a special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off to the Statement of Financial Activities and separately disclosed.

Investments

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 £ | TOTAL 2023 £ |
|---|----------------------------|--------------------------|-----------------------|--------------------|
| 4. INCOME AND ENDOWMENTS | | | | |
| 4(a) Donations and legacies | | | | |
| Giving | 30,443 | – | 30,443 | 30,861 |
| Income tax recoverable | 937 | – | 937 | 1,104 |
| Concert series | 1,900 | – | 1,900 | 2,800 |
| Coffee and sweets | - | – | - | - |
| Receipts for candles | 1,212 | – | 1,212 | 873 |
| Christian aid collections | 1,100 | – | 1,100 | 1,106 |
| Sundry donations | 1,071 | 250 | 1,321 | 1,825 |
| Bequest | 169,238 | - | 169,238 | 10,000 |
| Bazaar etc. | 13,190 | | 13,190 | 12,285 |
| | <u>219,091</u> | <u>250</u> | <u>219,341</u> | <u>60,854</u> |
| 4(b) Income from charitable activities and ancillary trading | | | | |
| Bute Hall income | 21,541 | – | 21,541 | 21,493 |
| Church and Hall income | 15,262 | – | 15,262 | 12,106 |
| Vicarage Room income | 15,645 | – | 15,645 | 15,695 |
| Fees | 1,324 | – | 1,324 | 2,285 |
| | <u>53,772</u> | <u>–</u> | <u>53,772</u> | <u>51,579</u> |
| 4(c) Other | | | | |
| Arts Project income | - | – | - | - |
| 4(d) Investments | | | | |
| Dividends and interest | 5,103 | 333 | 5,436 | 2,028 |
| TOTAL | <u>277,966</u> | <u>583</u> | <u>278,549</u> | <u>114,461</u> |

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 £ | TOTAL 2023 £ |
|--|----------------------------|--------------------------|-----------------------|--------------------|
| 5. EXPENDITURE ON | | | | |
| 5(a) Donations etc. | 1,100 | – | 1,100 | 1,922 |
| 5(b) Activities directly relating to the work of the Church | | | | |
| Diocesan quota | 52,560 | – | 52,560 | 51,240 |
| Repairs and maintenance | 9,338 | – | 9,338 | 5,534 |
| Roof repairs | 86,510 | – | 86,510 | – |
| Heat, light and water | 13,314 | – | 13,314 | 6,780 |
| Sanctuary costs and cleaning | 608 | – | 608 | 348 |
| Reading sheets | 202 | – | 202 | 300 |
| Architects fees | 660 | – | 660 | 8,820 |
| Bute Hall costs | 3,743 | – | 3,743 | 3,605 |
| Church insurance | 4,700 | – | 4,700 | 3,702 |
| Vicar's discretionary fund/expenses | 600 | – | 600 | 600 |
| Organ tuning | 470 | – | 470 | 520 |
| Bank charges | 311 | – | 311 | 282 |
| Vicarage rates | 2,274 | – | 2,274 | 2,129 |
| Flowers | 300 | – | 300 | 300 |
| Wifi and website | 1,087 | – | 1,087 | 468 |
| Diocesan fees | 504 | – | 504 | 516 |
| Sundry expenses | 450 | – | 450 | 675 |
| | <u>177,631</u> | <u>–</u> | <u>177,631</u> | <u>85,819</u> |
| 5(c) Other | | | | |
| Printing, stationery etc | 902 | – | 902 | 427 |
| TOTAL | <u>179,633</u> | <u>–</u> | <u>179,633</u> | <u>88,168</u> |

6. STAFF

During the year the PCC did not employ anyone. The team of organists and the cleaner received no remuneration.

7. FIXED ASSETS – Investment Property

The book value of the Bute Hall (£585,003) is that used for insurance purposes, and is considered to be a fair estimate of the value in use of this property.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. ANALYSIS OF NET ASSETS BY FUND

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2024 £ | TOTAL 2023 £ |
|---------------------|----------------------------|--------------------------|-----------------------|--------------------|
| Fixed Assets | 585,003 | – | 585,003 | 585,003 |
| Current Assets | 246,006 | 27,380 | 273,386 | 170,420 |
| Current Liabilities | (11,288) | - | (11,288) | (7,238) |
| | <u>819,721</u> | <u>27,380</u> | <u>847,101</u> | <u>748,185</u> |

9. DEBTORS

| | 2024 £ | 2023 £ |
|----------------------|----------------------|--------------|
| Taxation recoverable | 650 | 2,199 |
| Flooring deposit | 5,064 | - |
| Legacy debtor | 30,000 | - |
| | <u>35,714</u> | <u>2,199</u> |

10. LIABILITIES: Amounts falling due within one year

| | 2024 £ | 2023 £ |
|----------------------------|----------------------|--------------|
| Gas and electricity | 1,700 | 1,994 |
| Concert series | - | 799 |
| Reading sheets | 53 | - |
| Vicar's discretionary fund | 50 | - |
| Rent in advance | 9,485 | 4,445 |
| | <u>11,288</u> | <u>7,238</u> |

11. FUND DETAILS

The restricted funds comprise:

- Community Space fund – for the refurbishment of the church hall

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. BANK ACCOUNTS

| | 2024 | 2023 |
|----------------------|-----------------------|---------------|
| | £ | £ |
| Current account | 107,869 | 45,654 |
| Community space fund | 28,562 | 26,429 |
| | <u>136,431</u> | <u>72,083</u> |

13. CBF DEPOSIT ACCOUNTS

| | 2024 | 2023 |
|--------------|-----------------------|---------------|
| | £ | £ |
| No.1 account | 63,949 | 60,726 |
| No.2 account | 29,581 | 28,090 |
| No.3 account | 7,711 | 7,322 |
| | <u>101,241</u> | <u>96,138</u> |

14. BEQUESTS

The Grace Douglas bequest (£29,581 at 31.12.24) and the Gwen Suckling bequest (£7,711 at 31.12.24) are for use as directed by the PCC of St Luke's, and are therefore classed as unrestricted funds in these accounts.



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Parties involved with this document

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|---------------------------------|--|
| Wed, 26th Feb 2025 13:03:49 GMT | Julie Newson - Signer (335d2f96adcb5fed1f3fe89f128f8878) |
| Wed, 26th Feb 2025 16:38:22 GMT | Ashley Fox - Signer (d7e4e03549280d258a77024efe7638ac) |

Audit history log

| Date | Action |
|---------------------------------|---|
| Wed, 26th Feb 2025 16:38:22 GMT | Ashley Fox viewed the envelope (88.98.81.118) |
| Wed, 26th Feb 2025 16:38:22 GMT | This envelope has been signed by all parties (88.98.81.118) |
| Wed, 26th Feb 2025 16:38:22 GMT | Ashley Fox signed the envelope (88.98.81.118) |
| Wed, 26th Feb 2025 16:35:06 GMT | Ashley Fox viewed the envelope (88.98.81.118) |
| Wed, 26th Feb 2025 16:35:03 GMT | Ashley Fox opened the document email. (87.248.116.78) |
| Wed, 26th Feb 2025 13:17:14 GMT | Ashley Fox opened the document email. (172.226.114.2) |
| Wed, 26th Feb 2025 13:08:29 GMT | Julie Newson viewed the envelope (31.51.247.214) |
| Wed, 26th Feb 2025 13:03:51 GMT | Document emailed to afoxmfox@aol.com (13.41.77.162) |
| Wed, 26th Feb 2025 13:03:50 GMT | Julie Newson viewed the envelope (31.51.247.214) |
| Wed, 26th Feb 2025 13:03:50 GMT | Sent the envelope to Ashley Fox (afoxmfox@aol.com) for signing (31.51.247.214) |
| Wed, 26th Feb 2025 13:03:49 GMT | Julie Newson signed the envelope (31.51.247.214) |
| Wed, 26th Feb 2025 13:02:23 GMT | Julie Newson viewed the envelope (31.51.247.214) |
| Wed, 26th Feb 2025 9:35:38 GMT | Document emailed to julie.newson@btinternet.com (18.170.227.147) |
| Wed, 26th Feb 2025 9:35:37 GMT | Sent the envelope to Julie Newson (julie.newson@btinternet.com) for signing (51.11.7.6) |
| Wed, 26th Feb 2025 9:34:04 GMT | Document generated with fingerprint 4824d90f92c2cb32cc32f38d47bab8f8 (51.11.7.6) |
| Wed, 26th Feb 2025 9:34:04 GMT | Envelope generated by Chris Whitley-Jones (51.11.7.6) |

Accounts

PAROCHIAL CHURCH COUNCIL
of the Parish of St Luke, Queens Park, Brighton

FINANCIAL STATEMENTS
FOR THE YEAR ENDED

31 DECEMBER 2023

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2023**

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**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2023**

Administrative Information

St Luke's Church is situated in Brighton: Queen's Park.
It is part of the Diocese of Chichester within the Church of England.

The correspondence address is St Luke's Vicarage, Queen's Park Terrace, Brighton. BN2 9YA.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission, with the number 1154483. PCC members who have served from 1 January 2023 until the date this report was approved are:

Incumbent: The Reverend Julie Newson
Church Warden: Mrs. Yvonne Whitley-Jones
Church Warden Emeritus: Mr. Peter Burrows
Representative on the Deanery Synod: Miss Wendy Stone
Safeguarding Representative: Ms. Stephanie Busen-Smith/Ms Penny Bennett
Elected Members: Mr. Russell Robinson, Mrs Janet Hardacre, Mr. Pete Sykes, Mrs. Louise Cannon, Miss Rebecca Whitley-Jones, Mrs Olive Shaw.
Chairman: Deacon Julie Newson
Vice-Chairman: N/A
Treasurer: Mr. Chris Whitley-Jones

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and Activities

St Luke's PCC has the responsibility of co-operating with the incumbent, the Rev'd. Julie Newson, in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical. It also has maintenance and management responsibilities for the Church and hall in Queen's Park Road, the Vicarage Room behind the church, licensed for use by Orchard Day Nursery and the Bute Hall, leased to Harmony Carpets in Sutherland Road/Rochester Street.

Achievements and Performance

Church Attendance

There were 76 parishioners at the close of the year on the Church Electoral Roll, 42 of whom are not resident within the parish. 2 names were removed because they moved away from the parish or no longer attended. One member died. The average weekly Sunday attendance was 31.

Review of the Year

The full PCC met four times during the year with an average level of attendance of 85 per cent. Time was spent during the year discussing Health & Safety and maintenance issues and returning to normal practices following Covid. The return to worship has been slow and cautious, with a reluctance from most people to commit to sharing ministry, particularly in providing the welcome hospitality and refreshments after the services. The Christmas services were back to pre-pandemic levels, with Albert, the donkey, drawing a large crowd for the children's Crib Service on Christmas Eve. The choir didn't resume weekly practices after the Summer break, so there were no special choral services, but they continued to come together on a Sunday and provide an anthem during the distribution of Holy Communion. They also came together to support the worship at Christmas, particularly the Christmas Carol Service, which attracted a number of families this year.

The Church Hall continues to be popular for children's parties and other events.

The Architect, Jonathan Cerowski, has in hand, the Faculty permission to deal with the conditions placed on us by the Chancellor relating to the outcomes of the Consistory Court case. This was because of removing the dilapidated porch between the choir vestry and the Vicarage Room. The architect is aware of the prescribed timescale which has been extended.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2022**

The Quinquennial Inspection carried out by Jonathan Cerowski, reports a number of urgent repairs required to the roof and water collecting pipes and gutters all around the building. The DAC are insistent that Jonathan Cerowski should be involved in specifying the work to be done and supervising the same, so our plan to embark on the work in March 2023 was postponed. The work is currently being tendered and it's probable that this won't be carried out until after the Swifts have left their nests at the end of the summer in 2024. Once the building is dry, we are aware that a major redecoration inside will be necessary.

WiFi connection in the building is much appreciated and this has enabled, amongst other benefits, card payments via aa Pay Station. We continue to be grateful to Bex Whitley-Jones for keeping our social media platform up to date and this also facilitates donations on-line.

The regular income from the Parish Giving Scheme (PGS) continues to be of benefit to the parish and the PCC would wish to encourage new contributors to the scheme wherever possible.

It is worth noting again, that we are one of a small number of parishes in the Brighton Deanery who meet their Parish Ministry Costs (also known as Quota or Parish Share) in full. This is very much to our credit and provides a certain amount of security and future proofing for the parish, as strategic management across the Diocese is constantly under review. This is made more essential by the current economic climate and with a reduced number of clergy and falling numbers of worshippers.

The PCC wish to encourage everyone to be as fully involved in ministry as they would like to be, including reading, leading intercessions and serving. More involvement from more people is an equally important measure of growth, as paying all the money that we are asked for!

Financial Review

Total receipts on ordinary unrestricted funds were £114,058 and are detailed in the financial statements. The Bute Hall continues to be let to Harmony Carpets, which provided a gross income of £21,493 that was spent to provide the Christian ministry & mission in St Luke's Parish, including the contribution to the diocesan parish share, which largely provides the stipends and housing for the clergy. The net result for the year was an excess of income over expenditure on unrestricted funds of £25,890. Adding bank and deposit balances brought forward at the beginning of the year and deducting other creditors, the balances carried forward at 31 December for unrestricted funds amounted to £136,385.

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds (if possible), which equates to approximately six months' unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £136,385 on unrestricted funds at the year-end exceeds this target.

The balance of £26,797 in the Community Space restricted fund is retained towards meeting the cost of the church hall refurbishment. Costs on this project amounted to £Nil during the year. It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

Approved by the PCC on 6 March 2024 and signed on their behalf by The Reverend Julie Newson.



.....

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

This report on the financial statements of the PCC for the year ended 31 December 2023, which are set out on pages 1 to 11, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s. 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the Trustees and Examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.144 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, and the Regulations have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ashley Fox
Mr Ashley Fox
4 Lambourne Drive
Cobham
Surrey
KT11 3LB

Date: 6 March 2024

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2023**

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2023 £ | TOTAL 2022 £ |
|---|------|----------------------------|--------------------------|-----------------------|--------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 4(a) | 60,656 | 198 | 60,854 | 65,599 |
| Income from charitable activities and ancillary trading | 4(b) | 51,579 | – | 51,579 | 49,788 |
| Other | 4(c) | - | - | - | - |
| Investments | 4(d) | 1,823 | 205 | 2,028 | 484 |
| TOTAL | | <u>114,058</u> | <u>403</u> | <u>114,461</u> | <u>115,871</u> |
| EXPENDITURE ON | | | | | |
| Donations | 5(a) | 1,922 | – | 1,922 | 1,654 |
| Activities directly relating to the work of the church | 5(b) | 85,819 | - | 85,819 | 92,285 |
| Other | 5(c) | 427 | – | 427 | 816 |
| TOTAL | | <u>88,168</u> | <u>-</u> | <u>88,168</u> | <u>94,755</u> |
| NET INCOME/(EXPENDITURE) | | 25,890 | 403 | 26,293 | 21,116 |
| Transfer between funds | | - | - | - | - |
| NET MOVEMENT IN FUNDS | | 25,890 | 403 | 26,293 | 21,116 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 695,498 | 26,394 | 721,892 | 700,776 |
| TOTAL FUNDS CARRIED FORWARD | | <u>721,388</u> | <u>26,797</u> | <u>748,185</u> | <u>721,892</u> |

The notes on pages 6 to 11 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**BALANCE SHEET
31 DECEMBER 2023**

| | Note | 2023 £ | 2022 £ |
|---|------|-----------------------|-----------------------|
| FIXED ASSETS | | | |
| Investments | 7 | <u>585,003</u> | <u>585,003</u> |
| TOTAL FIXED ASSETS | | 585,003 | 585,003 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 2,199 | 650 |
| Bank Accounts | 12 | 72,083 | 117,624 |
| CBF Deposit Accounts | 13 | <u>96,138</u> | <u>34,314</u> |
| TOTAL CURRENT ASSETS | | 170,420 | 152,588 |
| LIABILITIES | | | |
| Creditors: Amounts falling due within one year | 10 | <u>(7,238)</u> | <u>(15,699)</u> |
| NET ASSETS | | <u>748,185</u> | <u>721,892</u> |
| FUNDS | | | |
| Unrestricted | 8 | 721,388 | 695,498 |
| Restricted | 8 | <u>26,797</u> | <u>26,394</u> |
| TOTAL CHARITY FUNDS | | <u>748,185</u> | <u>721,892</u> |

Approved by the Parochial Church Council on 6 March 2024 and signed on its behalf by:



.....
The Reverend Julie Newson
On behalf of the Trustees

Registered Charity 1154483

The notes on pages 6 to 11 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is St Luke's Vicarage, Queen's Park Terrace, Brighton. BN2 9YA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is liable in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. ACCOUNTING POLICIES (continued)

Incoming Resources

Voluntary Income and Capital Sources

- Collections are recognised when received by or on behalf of the PCC
- Planned giving receivable under covenant and gift aid is recognised only when received
- Income tax recoverable on covenants and gift aid is recognised when the income is recognised
- Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due
- Funds raised by special events are accounted for gross
- Sales of newsletters, magazines and other publications are accounted for gross

Other Ordinary Income

Rental income from the letting of church premises is recognized when the rental is due.

Income from Investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and Losses on Investments

Realised gains or losses are recognized when investments are sold. Unrealised gains or losses are accounted for on revaluation at 31st December.

Resources Used

Donations

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly related to the work of the church

The parochial quota is accounted for when payable. Quota unpaid at 31st December is provided for in the accounts as an operational (though not legal) liability and shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficial property is excluded from the accounts by s.10(2) of the Charities Act 2011. No value is placed on movable church furnishings held by the churchwardens on a special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off to the Statement of Financial Activities and separately disclosed.

Investments

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2023 £ | TOTAL 2022 £ |
|---|----------------------------|--------------------------|-----------------------|--------------------|
| 4. INCOME AND ENDOWMENTS | | | | |
| 4(a) Donations and legacies | | | | |
| Giving | 30,861 | – | 30,861 | 34,672 |
| Income tax recoverable | 1,104 | – | 1,104 | 1,088 |
| Concert series | 2,800 | – | 2,800 | 2,100 |
| Coffee and sweets | - | – | - | 225 |
| Receipts for candles | 873 | – | 873 | 916 |
| Christian aid collections | 1,106 | – | 1,106 | 1,104 |
| Sundry donations | 1,627 | 198 | 1,825 | 3,272 |
| Bequest | 10,000 | - | 10,000 | 10,582 |
| Bazaar etc. | 12,285 | | 12,285 | 11,640 |
| | <u>60,656</u> | <u>198</u> | <u>60,854</u> | <u>65,599</u> |
| 4(b) Income from charitable activities and ancillary trading | | | | |
| Bute Hall income | 21,493 | – | 21,493 | 21,230 |
| Church and Hall income | 12,106 | – | 12,106 | 10,538 |
| Vicarage Room income | 15,695 | – | 15,695 | 16,680 |
| Fees | 2,285 | – | 2,285 | 1,340 |
| | <u>51,579</u> | <u>–</u> | <u>51,579</u> | <u>49,788</u> |
| 4(c) Other | | | | |
| Arts Project income | - | – | - | - |
| 4(d) Investments | | | | |
| Dividends and interest | 1,823 | 205 | 2,028 | 484 |
| TOTAL | <u>114,058</u> | <u>403</u> | <u>114,461</u> | <u>115,871</u> |

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2023 £ | TOTAL 2022 £ |
|--|----------------------------|--------------------------|----------------------|--------------------|
| 5. EXPENDITURE ON | | | | |
| 5(a) Donations etc. | 1,922 | – | 1,922 | 1,654 |
| 5(b) Activities directly relating to the work of the Church | | | | |
| Diocesan quota | 51,240 | – | 51,240 | 49,164 |
| Repairs and maintenance | 5,534 | – | 5,534 | 24,482 |
| Heat, light and water | 6,780 | – | 6,780 | 5,432 |
| Sanctuary costs and cleaning | 348 | – | 348 | 799 |
| Reading sheets | 300 | – | 300 | 252 |
| Architects fees | 8,820 | – | 8,820 | - |
| Bute Hall costs | 3,605 | – | 3,605 | 3,321 |
| Church insurance | 3,702 | – | 3,702 | 3,365 |
| Vicar's discretionary fund/expenses | 600 | – | 600 | 650 |
| Organ tuning | 520 | – | 520 | 869 |
| Bank charges | 282 | – | 282 | 314 |
| Vicarage rates | 2,129 | – | 2,129 | 1,588 |
| Flowers | 300 | – | 300 | 240 |
| Wifi | 468 | – | 468 | - |
| Diocesan fees | 516 | – | 516 | 719 |
| Sundry expenses | 675 | – | 675 | 1,090 |
| | <u>85,819</u> | <u>-</u> | <u>85,819</u> | <u>92,285</u> |
| 5(c) Other | | | | |
| Printing, stationery etc | 427 | – | 427 | 816 |
| TOTAL | <u>88,168</u> | <u>-</u> | <u>88,168</u> | <u>94,755</u> |

6. STAFF

During the year the PCC did not employ anyone. The team of organists and the cleaner received no remuneration.

7. FIXED ASSETS – Investment Property

The book value of the Bute Hall (£585,003) is that used for insurance purposes, and is considered to be a fair estimate of the value in use of this property.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. ANALYSIS OF NET ASSETS BY FUND

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2023 £ | TOTAL 2022 £ |
|---------------------|----------------------------|--------------------------|-----------------------|--------------------|
| Fixed Assets | 585,003 | – | 585,003 | 585,003 |
| Current Assets | 143,623 | 26,797 | 170,420 | 152,588 |
| Current Liabilities | (7,238) | - | (7,238) | (15,699) |
| | <u>721,388</u> | <u>26,797</u> | <u>748,185</u> | <u>721,892</u> |

9. DEBTORS

| | 2023 £ | 2022 £ |
|----------------------|---------------------|------------|
| Taxation recoverable | 2,199 | 650 |
| | <u>2,199</u> | <u>650</u> |

10. LIABILITIES: Amounts falling due within one year

| | 2023 £ | 2022 £ |
|---------------------|---------------------|---------------|
| Gas and electricity | 1,994 | 988 |
| Concert series | 799 | 354 |
| Leo House | - | 550 |
| Quota | - | 4,097 |
| Rent in advance | 4,445 | 9,710 |
| | <u>7,238</u> | <u>15,699</u> |

11. FUND DETAILS

The restricted funds comprise:

- Community Space fund – for the refurbishment of the church hall

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. BANK ACCOUNTS

| | 2023 | 2022 |
|----------------------|---------------|----------------|
| | £ | £ |
| Current account | 45,654 | 91,598 |
| Community space fund | 26,429 | 26,026 |
| | <u>72,083</u> | <u>117,624</u> |

13. CBF DEPOSIT ACCOUNTS

| | 2023 | 2022 |
|--------------|---------------|---------------|
| | £ | £ |
| No.1 account | 60,726 | 2 |
| No.2 account | 28,090 | 27,217 |
| No.3 account | 7,322 | 7,095 |
| | <u>96,138</u> | <u>34,314</u> |

14. BEQUESTS

The Grace Douglas bequest (£27,217 at 31.12.23) and the Gwen Suckling bequest (£7,095 at 31.12.23) are for use as directed by the PCC of St Luke's, and are therefore classed as unrestricted funds in these accounts.



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Audit history log

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| Wed, 6th Mar 2024 9:10:24 UTC | Ashley Fox has been assigned to this envelope (51.11.7.6) |
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| Wed, 6th Mar 2024 9:09:42 UTC | Envelope generated by Chris Whitley-Jones (51.11.7.6) |

Accounts

PAROCHIAL CHURCH COUNCIL
of the Parish of St Luke, Queens Park, Brighton

FINANCIAL STATEMENTS
FOR THE YEAR ENDED

31 DECEMBER 2022

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2022**

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**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2022**

Administrative Information

St Luke's Church is situated in Brighton: Queen's Park.
It is part of the Diocese of Chichester within the Church of England.

The correspondence address is St Luke's Vicarage, Queen's Park Terrace, Brighton. BN2 9YA.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission, with the number 1154483.
PCC members who have served from 1 January 2022 until the date this report was approved are:

Incumbent: The Reverend Julie Newson
Church Warden: Mrs. Yvonne Whitley-Jones
Church Warden Emeritus: Mr. Peter Burrows
Representative on the Deanery Synod: Miss Wendy Stone
Safeguarding Representative: Ms. Stephanie Busen-Smith
Elected Members: Mr. Russell Robinson, Mr. Martyn Sallis, Mrs Janet Hardacre, Mr. Pete Sykes, Mrs. Louise Cannon, Miss Rebecca Whitley-Jones, Mrs Olive Shaw,
Ms Margot Freeman
Chairman: Deacon Julie Newson
Vice-Chairman: N/A
Treasurer: Mr. Chris Whitley-Jones

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and Activities

St Luke's PCC has the responsibility of co-operating with the incumbent, the Rev'd. Julie Newson, in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical. It also has maintenance and management responsibilities for the Church and hall in Queen's Park Road, the Vicarage Room behind the church and the Bute Hall, leased to Harmony Carpets in Sutherland Road/Rochester Street.

Achievements and Performance

Church Attendance

There were 78 parishioners at the close of the year on the Church Electoral Roll, 44 of whom are not resident within the parish. 6 names were removed because they moved away from the parish or no longer attended. One member died. The average weekly Sunday attendance was 34.

Review of the Year

The full PCC met four times during the year with an average level of attendance of 85 per cent. Time was spent during the year discussing Health & Safety and maintenance issues and returning to more 'normal' practices following Covid. The return to worship has been slow and cautious, with a reluctance from most people to commit to sharing ministry, particularly in providing the welcome hospitality and refreshments after the services. There was much appreciation of the return of Albert, the donkey, for the children's Crib Service on Christmas Eve. We held the Advent Carol service and gathered for Midnight Mass and on Christmas Day.

The PCC decided to replace the flooring in the Church Hall, accepting a quote from Surrey Ceilings and Floors, to take up the old Lino tiles and replace these with new Karndean tiles. The new floor covering is very popular with hirers and the space has become even more popular, especially for children's parties.

The Architect, Jonathan Cerowski, has in hand, the Faculty permission to deal with the conditions placed on us by the Chancellor relating to the outcomes of the Consistory Court case. This was because of removing the dilapidated porch between the choir vestry and the Pre-School. The architect is aware of the prescribed timescale which has been exceeded.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2022**

The Quinquennial Inspection carried out by Jonathan Cerowski, reports a number of urgent repairs required to the roof and water collecting pipes and gutters all around the building. The DAC are insistent that Jonathan Cerowski should be involved in specifying the work to be done and supervising the same, so our plan to embark on the work in March 2023 has been postponed. Once the building is dry, we are aware that a major redecoration inside will be necessary.

Sussex Floor Restoration sanded the two middle sections of the parquet flooring under the pews which has effectively solved the problem of the loose blocks that caused a trip hazard and these two areas now look very good and inspire many to look towards treating the rest of the floor blocks in the same way. A fund raising target!

WiFi connection has now been installed in the building and this has enabled, amongst other connectivity benefits, the installation of a card payment system which will help to solve a problem of donating in what has become a largely cashless society. We are grateful to Bex Whitley-Jones for updating our social media platform and this has the potential to also facilitate donations on-line.

The regular income from the Parish Giving Scheme (PGS) continues to be of benefit to the parish and the PCC would wish to encourage new contributors to the scheme wherever possible.

It is worth noting that we are one of a small number of parishes in the Brighton Deanery who meet their Parish Ministry Costs (also known as Quota or Parish Share) in full. This is very much to our credit and provides a certain amount of security and future proofing for the parish, as strategic management across the Diocese is constantly under review. This is made more essential by the current economic climate and with a reduced number of clergy and falling numbers of worshippers.

The PCC wish to encourage everyone to be as fully involved in ministry as they would like to be, including reading, leading intercessions and serving. More involvement from more people is an equally important measure of growth, as paying all the money that we are asked for!

Financial Review

Total receipts on ordinary unrestricted funds were £115,761 and are detailed in the financial statements. The Bute Hall continues to be let to Harmony Carpets, which provided a gross income of £21,230 that was spent to provide the Christian ministry & mission in St Luke's Parish, including the contribution to the diocesan parish share, which largely provides the stipends and housing for the clergy. The net result for the year was an excess of income over expenditure on unrestricted funds of £32,364. Adding bank and deposit balances brought forward at the beginning of the year and deducting other creditors, the balances carried forward at 31 December for unrestricted funds amounted to £110,495.

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds (if possible), which equates to approximately six months' unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £110,495 on unrestricted funds at the year-end exceeds this target.

The balance of £26,394 in the Community Space restricted fund is retained towards meeting the cost of the church hall refurbishment. Costs on this project amounted to £Nil during the year. It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

Approved by the PCC on 19 March 2023 and signed on their behalf by The Reverend Julie Newson.



.....

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

This report on the financial statements of the PCC for the year ended 31 December 2022, which are set out on pages 1 to 11, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s. 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the Trustees and Examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.144 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, and the Regulations have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ashley Fox
Mr Ashley Fox
4 Lambourne Drive
Cobham
Surrey
KT11 3LB

Date: 19 Mar 2023

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

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

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2022 £ | TOTAL 2021 £ |
|---|------|----------------------------|--------------------------|-----------------------|--------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 4(a) | 65,527 | 72 | 65,599 | 48,630 |
| Income from charitable activities and ancillary trading | 4(b) | 49,788 | – | 49,788 | 41,865 |
| Other | 4(c) | - | - | - | - |
| Investments | 4(d) | 446 | 38 | 484 | 21 |
| TOTAL | | <u>115,761</u> | <u>110</u> | <u>115,871</u> | <u>90,516</u> |
| EXPENDITURE ON | | | | | |
| Donations | 5(a) | 1,654 | – | 1,654 | 1,189 |
| Activities directly relating to the work of the church | 5(b) | 80,927 | 11,358 | 92,285 | 75,657 |
| Other | 5(c) | 816 | – | 816 | 794 |
| TOTAL | | <u>83,397</u> | <u>11,358</u> | <u>94,755</u> | <u>77,640</u> |
| NET INCOME/(EXPENDITURE) | | 32,364 | (11,248) | 21,116 | 12,876 |
| Transfer between funds | | - | - | - | - |
| NET MOVEMENT IN FUNDS | | 32,364 | (11,248) | 21,116 | 12,876 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 663,134 | 37,642 | 700,776 | 687,900 |
| TOTAL FUNDS CARRIED FORWARD | | <u>695,498</u> | <u>26,394</u> | <u>721,892</u> | <u>700,776</u> |

The notes on pages 6 to 11 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**BALANCE SHEET
31 DECEMBER 2022**

| | Note | 2022 £ | 2021 £ |
|--|------|-----------------------|-----------------------|
| FIXED ASSETS | | | |
| Investments | 7 | <u>585,003</u> | 585,003 |
| TOTAL FIXED ASSETS | | 585,003 | 585,003 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 650 | 650 |
| Bank Accounts | 12 | 117,624 | 91,560 |
| CBF Deposit Accounts | 13 | <u>34,314</u> | 33,869 |
| TOTAL CURRENT ASSETS | | 152,588 | 126,079 |
| LIABILITIES | | | |
| Creditors: Amounts falling due within one year | 10 | <u>(15,699)</u> | (10,306) |
| NET ASSETS | | <u>721,892</u> | <u>700,776</u> |
| FUNDS | | | |
| Unrestricted | 8 | 695,498 | 663,134 |
| Restricted | 8 | <u>26,394</u> | 37,642 |
| TOTAL CHARITY FUNDS | | <u>721,892</u> | <u>700,776</u> |

Approved by the Parochial Church Council on 19 March 2023 and signed on its behalf by:



.....
The Reverend Julie Newson
On behalf of the Trustees

Registered Charity 1154483

The notes on pages 6 to 11 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is St Luke's Vicarage, Queen's Park Terrace, Brighton. BN2 9YA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is liable in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. ACCOUNTING POLICIES (continued)

Incoming Resources

Voluntary Income and Capital Sources

- Collections are recognised when received by or on behalf of the PCC
- Planned giving receivable under covenant and gift aid is recognised only when received
- Income tax recoverable on covenants and gift aid is recognised when the income is recognised
- Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due
- Funds raised by special events are accounted for gross
- Sales of newsletters, magazines and other publications are accounted for gross

Other Ordinary Income

Rental income from the letting of church premises is recognized when the rental is due.

Income from Investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and Losses on Investments

Realised gains or losses are recognized when investments are sold. Unrealised gains or losses are accounted for on revaluation at 31st December.

Resources Used

Donations

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly related to the work of the church

The parochial quota is accounted for when payable. Quota unpaid at 31st December is provided for in the accounts as an operational (though not legal) liability and shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficial property is excluded from the accounts by s.10(2) of the Charities Act 2011. No value is placed on movable church furnishings held by the churchwardens on a special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off to the Statement of Financial Activities and separately disclosed.

Investments

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2022 £ | TOTAL 2021 £ |
|---|----------------------------|--------------------------|-----------------------|--------------------|
| 4. INCOME AND ENDOWMENTS | | | | |
| 4(a) Donations and legacies | | | | |
| Giving | 34,672 | – | 34,672 | 33,482 |
| Income tax recoverable | 1,088 | – | 1,088 | 190 |
| Concert series | 2,100 | – | 2,100 | 1,878 |
| Coffee and sweets | 225 | – | 225 | 35 |
| Receipts for candles | 916 | – | 916 | 359 |
| Christian aid collections | 1,104 | – | 1,104 | 870 |
| Sundry donations | 3,200 | 72 | 3,272 | 4,461 |
| Bequest | 10,582 | – | 10,582 | – |
| Bazaar etc. | 11,640 | – | 11,640 | 7,355 |
| | <u>65,527</u> | <u>72</u> | <u>65,599</u> | <u>48,630</u> |
| 4(b) Income from charitable activities and ancillary trading | | | | |
| Bute Hall income | 21,230 | – | 21,230 | 20,916 |
| Church and Hall income | 10,538 | – | 10,538 | 3,858 |
| Vicarage Room income | 16,680 | – | 16,680 | 15,345 |
| Fees | 1,340 | – | 1,340 | 1,746 |
| | <u>49,788</u> | <u>–</u> | <u>49,788</u> | <u>41,865</u> |
| 4(c) Other | | | | |
| Arts Project income | – | – | – | – |
| 4(d) Investments | | | | |
| Dividends and interest | 446 | 38 | 484 | 21 |
| TOTAL | <u>115,761</u> | <u>110</u> | <u>115,871</u> | <u>90,516</u> |

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2022 £ | TOTAL 2021 £ |
|--|----------------------------|--------------------------|----------------------|--------------------|
| 5. EXPENDITURE ON | | | | |
| 5(a) Donations etc. | 1,654 | – | 1,654 | 1,189 |
| 5(b) Activities directly relating to the work of the Church | | | | |
| Diocesan quota | 49,164 | – | 49,164 | 46,808 |
| Repairs and maintenance | 13,124 | 11,358 | 24,482 | 6,846 |
| Heat, light and water | 5,432 | – | 5,432 | 5,578 |
| Sanctuary costs and cleaning | 799 | – | 799 | 2,879 |
| Reading sheets | 252 | – | 252 | 222 |
| Sunday School expenses | - | – | - | - |
| Bute Hall costs | 3,321 | – | 3,321 | 3,116 |
| Church insurance | 3,365 | - | 3,365 | 3,259 |
| Vicar's discretionary fund/expenses | 650 | – | 650 | 550 |
| Organ tuning | 869 | – | 869 | 1,336 |
| Bank charges | 314 | – | 314 | 217 |
| Vicarage rates | 1,588 | – | 1,588 | 1,541 |
| Flowers | 240 | – | 240 | 175 |
| Community space/porch costs | - | - | - | - |
| Diocesan fees | 719 | – | 719 | 1,810 |
| Sundry expenses | 1,090 | – | 1,090 | 1,320 |
| | <u>80,927</u> | <u>11,358</u> | <u>92,285</u> | <u>75,657</u> |
| 5(c) Other | | | | |
| Printing, stationery etc | 816 | – | 816 | 794 |
| TOTAL | <u>83,397</u> | <u>11,358</u> | <u>94,755</u> | <u>77,640</u> |

6. STAFF

During the year the PCC did not employ anyone. The team of organists and the cleaner received no remuneration.

7. FIXED ASSETS – Investment Property

The book value of the Bute Hall (£585,003) is that used for insurance purposes, and is considered to be a fair estimate of the value in use of this property.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. ANALYSIS OF NET ASSETS BY FUND

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2022 £ | TOTAL 2021 £ |
|---------------------|----------------------------|--------------------------|-----------------------|--------------------|
| Fixed Assets | 585,003 | – | 585,003 | 585,003 |
| Current Assets | 126,194 | 26,394 | 152,588 | 126,079 |
| Current Liabilities | (15,699) | - | (15,699) | (10,306) |
| | <u>695,498</u> | <u>26,394</u> | <u>721,892</u> | <u>700,776</u> |

9. DEBTORS

| | 2022 £ | 2021 £ |
|----------------------|-------------------|------------|
| Taxation recoverable | 650 | 650 |
| | <u>650</u> | <u>650</u> |

10. LIABILITIES: Amounts falling due within one year

| | 2022 £ | 2021 £ |
|---------------------|----------------------|---------------|
| Gas and electricity | 988 | 596 |
| Concert series | 354 | - |
| Leo House | 550 | - |
| Quota | 4,097 | - |
| Rent in advance | 9,710 | 9,710 |
| | <u>15,699</u> | <u>10,306</u> |

11. FUND DETAILS

The restricted funds comprise:

- Community Space fund – for the refurbishment of the church hall

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. BANK ACCOUNTS

| | 2022 | 2021 |
|----------------------|----------------|---------------|
| | £ | £ |
| Current account | 91,598 | 53,918 |
| Community space fund | 26,026 | 37,642 |
| | <u>117,624</u> | <u>91,560</u> |

13. CBF DEPOSIT ACCOUNTS

| | 2022 | 2021 |
|--------------|---------------|---------------|
| | £ | £ |
| No.1 account | 2 | 2 |
| No.2 account | 27,217 | 26,864 |
| No.3 account | 7,095 | 7,003 |
| | <u>34,314</u> | <u>33,869</u> |

14. BEQUESTS

The Grace Douglas bequest (£27,217 at 31.12.22) and the Gwen Suckling bequest (£7,095 at 31.12.22) are for use as directed by the PCC of St Luke's, and are therefore classed as unrestricted funds in these accounts.



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Parties involved with this document

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| Mon, 20th Mar 2023 15:03:29 UTC | Julie Newson - Signer (b90509e0f729122e20e6ae14839d8739) |
| Mon, 20th Mar 2023 15:08:34 UTC | Ashley Fox - Signer (74506a6fabb69f3a7bb8bcc889655bfe) |

Audit history log

| Date | Action |
|---------------------------------|--|
| Mon, 20th Mar 2023 15:08:34 UTC | The envelope has been signed by all parties. (88.98.81.118) |
| Mon, 20th Mar 2023 15:08:34 UTC | Ashley Fox signed the envelope. (88.98.81.118) |
| Mon, 20th Mar 2023 15:05:33 UTC | Ashley Fox viewed the envelope. (88.98.81.118) |
| Mon, 20th Mar 2023 15:05:20 UTC | Ashley Fox opened the document email. (87.248.115.16) |
| Mon, 20th Mar 2023 15:03:32 UTC | Julie Newson viewed the envelope. (86.137.206.187) |
| Mon, 20th Mar 2023 15:03:30 UTC | Document emailed to afoxmfox@aol.com (13.40.45.3) |
| Mon, 20th Mar 2023 15:03:29 UTC | Sent the envelope to Ashley Fox (afoxmfox@aol.com) for signing. (86.137.206.187) |
| Mon, 20th Mar 2023 15:03:29 UTC | Julie Newson signed the envelope. (86.137.206.187) |
| Mon, 20th Mar 2023 14:58:14 UTC | Julie Newson viewed the envelope. (86.137.206.187) |
| Mon, 20th Mar 2023 14:58:06 UTC | Julie Newson opened the document email. (86.137.206.187) |
| Mon, 20th Mar 2023 14:28:30 UTC | Document emailed to julie.newson@btinternet.com (13.40.67.201) |
| Mon, 20th Mar 2023 14:28:30 UTC | Sent the envelope to Julie Newson (julie.newson@btinternet.com) for signing. (185.96.17.3) |
| Mon, 20th Mar 2023 14:26:34 UTC | Ashley Fox has been assigned to this envelope (185.96.17.3) |
| Mon, 20th Mar 2023 14:26:34 UTC | Julie Newson has been assigned to this envelope (185.96.17.3) |
| Mon, 20th Mar 2023 14:24:41 UTC | Document generated with fingerprint 39cf3490a8a020b06b3e98ca9dbd0107 (185.96.17.3) |
| Mon, 20th Mar 2023 14:22:19 UTC | Envelope generated by Chris Whitley-Jones (185.96.17.3) |

Accounts

PAROCHIAL CHURCH COUNCIL
of the Parish of St Luke, Queens Park, Brighton

FINANCIAL STATEMENTS
FOR THE YEAR ENDED

31 DECEMBER 2021

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2021**

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| Statement of financial activities | 4 |
| Balance sheet | 5 |
| Notes to the financial statements | 6 - 11 |

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2021**

Administrative Information

St Luke's Church is situated in Brighton: Queen's Park.
It is part of the Diocese of Chichester within the Church of England.

The correspondence address is St Luke's Vicarage, Queen's Park Terrace, Brighton. BN2 9YA.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission, with the number 1154483. PCC members who have served from 1 January 2021 until the date this report was approved are:

Incumbent: The Reverend Julie Newson
Church Warden Emeritus: Mr. Peter Burrows
Church Wardens: Ms. Margot Freeman & Mrs. Yvonne Whitley-Jones
Representative on the Deanery Synod: Miss Wendy Stone
Safeguarding Representative: Ms. Stephanie Busen-Smith
Elected Members: Mrs. Katrina Casterton, Mrs. Margaret Cozens,
Mr. Russell Robinson, Mr. Martyn Sallis, Mrs Janet Hardacre, Ms Barbara Shackell,
Mr. Pete Sykes, Mrs. Janet Freeland
Chairman: Deacon Julie Newson
Vice-Chairman: N/A
Treasurer: Mr. Chris Whitley-Jones

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and Activities

St Luke's PCC has the responsibility of co-operating with the incumbent, the Rev'd. Julie Newson, in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical. It also has maintenance and management responsibilities for the Church and hall in Queen's Park Road, the Vicarage Room behind the church and the Bute Hall, leased to Harmony Carpets in Sutherland Road/Rochester Street.

Achievements and Performance

Church Attendance

There were 85 parishioners at the close of the year on the Church Electoral Roll, 44 of whom are not resident within the parish. 4 names were added during the year and 2 were removed because they moved away from the parish or no longer attended. The average weekly Sunday attendance was 36.

Review of the Year

The full PCC met four times during the year with an average level of attendance of 85 per cent. Time was spent during the year discussing Health & Safety and maintenance issues and keeping in line with Covid secure arrangements. Between March and July we restricted the use of the building and scaled down the participation with no hymn singing, less movement and limited time in the building. This affected our Holy Week worship and we only worshipped on Easter Day, rather than the three days of the Triduum. The choir began singing in July and in September, whilst still taking some precautions, we reintroduced congregational hymn singing and refreshments after the service from October. Being in the centre of a local wave of the Omicron variant in December, we cancelled the Christmas Carol Service and the children's Crib Service on Christmas Eve. We did gather for Midnight Mass and on Christmas Day.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2021**

Following the lockdown and cessation of all activities in the Church Hall, the PCC are pleased to welcome back the Crafty Cooks After-School Club on three afternoons each week and a number of the exercise groups and classes are planning to start up again in January 2022.

A considerable amount of time was spent discussing the outcome of the Consistory Court following the removal of the lean-to porch without the necessary permission. The Chancellor granted a retrospective faculty which included a condition that we should have a plan in place to build a permanent replacement structure. Both the PCC and the users of the Vicarage Room (Orchard Day Nursery) are in a different situation in the light of the pandemic, and we asked for this condition to be removed. The Chancellor remains adamant that Faulty permission for a new permanent structure should be obtained. The Architect, Jonathan Cerowski, of Cowan Architecture, is instructed to take this forward.

Jonathan Cerowski, appointed as our Inspecting Architect, carried out the Quinquennial Inspection in December, we await the report. This may well address the areas where the building suffers from water ingress in some weather conditions.

The PCC wish to encourage everyone to be as fully involved in ministry as they would like to be, including reading, leading intercessions and serving.

The regular income from the Parish Giving Scheme (PGS) continues to be of benefit to the parish and the PCC continue to encourage new contributors to the scheme.

Financial Review

Total receipts on ordinary unrestricted funds were £90,382 and are detailed in the financial statements. The Bute Hall continues to be let to Harmony Carpets, which provided a gross income of £20,916 that was spent to provide the Christian ministry & mission in St Luke's Parish, including the contribution to the diocesan parish share, which largely provides the stipends and housing for the clergy. The net result for the year was an excess of receipts over payments on unrestricted funds of £12,742. Adding bank and deposit balances brought forward at the beginning of the year and deducting other creditors, the balances carried forward at 31 December for unrestricted funds amounted to £78,131.

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds (if possible), which equates to approximately six months' unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £78,131 on unrestricted funds at the year-end exceeds this target.

The balance of £37,642 in the Community Space restricted fund is retained towards meeting the cost of the church hall refurbishment. Costs on this project amounted to £Nil during the year. It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

Approved by the PCC on the 24th February 2022 and signed on their behalf by The Reverend Julie Newson.



Julie Newson (Mar.24, 2022., 11:51am)

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

This report on the financial statements of the PCC for the year ended 31 December 2021, which are set out on pages 1 to 11, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s. 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the Trustees and Examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.144 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, and the Regulations have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ashley Fox
Mr Ashley Fox
Ashley Fox (Mar 24, 2022, 3:07pm)
4 Lambourne Drive
Cobham
Surrey
KT11 3LB

Date: 24 Mar 2022

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2021**

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2021 £ | TOTAL 2020 £ |
|---|------|----------------------------|--------------------------|-----------------------|--------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 4(a) | 48,500 | 130 | 48,630 | 45,755 |
| Income from charitable activities and ancillary trading | 4(b) | 41,865 | – | 41,865 | 39,405 |
| Other | 4(c) | - | - | - | - |
| Investments | 4(d) | 17 | 4 | 21 | 168 |
| TOTAL | | <u>90,382</u> | <u>134</u> | <u>90,516</u> | <u>85,328</u> |
| EXPENDITURE ON | | | | | |
| Donations | 5(a) | 1,189 | – | 1,189 | 1,530 |
| Activities directly relating to the work of the church | 5(b) | 75,657 | - | 75,657 | 81,812 |
| Other | 5(c) | 794 | - | 794 | 792 |
| TOTAL | | <u>77,640</u> | <u>-</u> | <u>77,640</u> | <u>84,134</u> |
| NET INCOME/(EXPENDITURE) | | 12,742 | 134 | 12,876 | 1,194 |
| Transfer between funds | | - | - | - | - |
| NET MOVEMENT IN FUNDS | | 12,742 | 134 | 12,876 | 1,194 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 650,392 | 37,508 | 687,900 | 686,706 |
| TOTAL FUNDS CARRIED FORWARD | | <u>663,134</u> | <u>37,642</u> | <u>700,776</u> | <u>687,900</u> |

The notes on pages 6 to 11 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**BALANCE SHEET
31 DECEMBER 2021**

| | Note | 2021 £ | 2020 £ |
|--|------|-----------------------|-----------------------|
| FIXED ASSETS | | | |
| Investments | 7 | <u>585,003</u> | <u>585,003</u> |
| TOTAL FIXED ASSETS | | 585,003 | 585,003 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 650 | 1,350 |
| Bank Accounts | 12 | 91,560 | 80,846 |
| CBF Deposit Accounts | 13 | <u>33,869</u> | <u>33,851</u> |
| TOTAL CURRENT ASSETS | | 126,079 | 116,047 |
| LIABILITIES | | | |
| Creditors: Amounts falling due within one year | 10 | <u>(10,306)</u> | <u>(13,150)</u> |
| NET ASSETS | | <u>700,776</u> | <u>687,900</u> |
| FUNDS | | | |
| Unrestricted | 8 | 663,134 | 650,392 |
| Restricted | 8 | <u>37,642</u> | <u>37,508</u> |
| TOTAL CHARITY FUNDS | | <u>700,776</u> | <u>687,900</u> |

Approved by the Parochial Church Council on 24th February 2022, and signed on its behalf by:



Julie Newson (Mar 24, 2022, 11:51am)

The Reverend Julie Newson

On behalf of the Trustees

Registered Charity 1154483

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

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

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is St Luke's Vicarage, Queen's Park Terrace, Brighton. BN2 9YA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is liable in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

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

3. ACCOUNTING POLICIES (continued)

Incoming Resources

Voluntary Income and Capital Sources

- Collections are recognised when received by or on behalf of the PCC
- Planned giving receivable under covenant and gift aid is recognised only when received
- Income tax recoverable on covenants and gift aid is recognised when the income is recognised
- Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due
- Funds raised by special events are accounted for gross
- Sales of newsletters, magazines and other publications are accounted for gross

Other Ordinary Income

Rental income from the letting of church premises is recognized when the rental is due.

Income from Investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and Losses on Investments

Realised gains or losses are recognized when investments are sold. Unrealised gains or losses are accounted for on revaluation at 31st December.

Resources Used

Donations

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly related to the work of the church

The parochial quota is accounted for when payable. Quota unpaid at 31st December is provided for in the accounts as an operational (though not legal) liability and shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficial property is excluded from the accounts by s.10(2) of the Charities Act 2011. No value is placed on movable church furnishings held by the churchwardens on a special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off to the Statement of Financial Activities and separately disclosed.

Investments

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

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

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2021 £ | TOTAL 2020 £ |
|---|----------------------------|--------------------------|----------------------|--------------------|
| 4. INCOME AND ENDOWMENTS | | | | |
| 4(a) Donations and legacies | | | | |
| Giving | 33,482 | – | 33,482 | 33,277 |
| Income tax recoverable | 190 | – | 190 | 1,722 |
| Concert series | 1,878 | – | 1,878 | 1,530 |
| Coffee and sweets | 35 | – | 35 | 375 |
| Receipts for candles | 359 | – | 359 | 405 |
| Christian aid collections | 870 | – | 870 | 870 |
| Sundry donations | 4,331 | 130 | 4,461 | 2,532 |
| Bazaar etc. | 7,355 | – | 7,355 | 5,044 |
| | <u>48,500</u> | <u>130</u> | <u>48,630</u> | <u>45,755</u> |
| 4(b) Income from charitable activities and ancillary trading | | | | |
| Bute Hall income | 20,916 | – | 20,916 | 20,864 |
| Church and Hall income | 3,858 | – | 3,858 | 1,905 |
| Vicarage Room income | 15,345 | – | 15,345 | 15,120 |
| Fees | 1,746 | – | 1,746 | 1,516 |
| | <u>41,865</u> | <u>–</u> | <u>41,865</u> | <u>39,405</u> |
| 4(c) Other | | | | |
| Arts Project income | – | – | – | – |
| 4(d) Investments | | | | |
| Dividends and interest | 17 | 4 | 21 | 168 |
| TOTAL | <u>90,382</u> | <u>134</u> | <u>90,516</u> | <u>85,328</u> |

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

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

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2021 £ | TOTAL 2020 £ |
|--|----------------------------|--------------------------|----------------------|--------------------|
| 5. EXPENDITURE ON | | | | |
| 5(a) Donations etc. | 1,189 | - | 1,189 | 1,530 |
| 5(b) Activities directly relating to the work of the Church | | | | |
| Diocesan quota | 46,808 | - | 46,808 | 46,700 |
| Repairs and maintenance | 6,846 | - | 6,846 | 18,740 |
| Heat, light and water | 5,578 | - | 5,578 | 4,732 |
| Sanctuary costs and cleaning | 2,879 | - | 2,879 | 470 |
| Reading sheets | 222 | - | 222 | 181 |
| Sunday School expenses | - | - | - | - |
| Bute Hall costs | 3,116 | - | 3,116 | 3,025 |
| Church insurance | 3,259 | - | 3,259 | 3,251 |
| Vicar's discretionary fund/expenses | 550 | - | 550 | 600 |
| Organ tuning | 1,336 | - | 1,336 | 622 |
| Bank charges | 217 | - | 217 | 224 |
| Vicarage rates | 1,541 | - | 1,541 | 1,464 |
| Flowers | 175 | - | 175 | 195 |
| Community space/porch costs | - | - | - | - |
| Diocesan fees | 1,810 | - | 1,810 | 1,040 |
| Sundry expenses | 1,320 | - | 1,320 | 568 |
| | <u>75,657</u> | <u>-</u> | <u>75,657</u> | <u>81,812</u> |
| 5(c) Other | | | | |
| Printing, stationery etc | 794 | - | 794 | 792 |
| TOTAL | <u>77,640</u> | <u>-</u> | <u>77,640</u> | <u>84,134</u> |

6. STAFF

During the year the PCC did not employ anyone. The team of organists and the cleaner received no remuneration.

7. FIXED ASSETS – Investment Property

The book value of the Bute Hall (£585,003) is that used for insurance purposes, and is considered to be a fair estimate of the value in use of this property.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

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

8. ANALYSIS OF NET ASSETS BY FUND

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2021 £ | TOTAL 2020 £ |
|---------------------|----------------------------|--------------------------|-----------------------|--------------------|
| Fixed Assets | 585,003 | – | 585,003 | 585,003 |
| Current Assets | 88,437 | 37,642 | 126,079 | 116,047 |
| Current Liabilities | (10,306) | - | (10,306) | (13,150) |
| | <u>663,134</u> | <u>37,642</u> | <u>700,776</u> | <u>687,900</u> |

9. DEBTORS

| | 2021 £ | 2020 £ |
|----------------------|-------------------|--------------|
| Taxation recoverable | 650 | 1,350 |
| | <u>650</u> | <u>1,350</u> |

10. LIABILITIES: Amounts falling due within one year

| | 2021 £ | 2020 £ |
|---------------------|----------------------|---------------|
| Gas and electricity | 596 | 153 |
| Heating repairs | - | 3,512 |
| Rent in advance | 9,710 | 9,485 |
| | <u>10,306</u> | <u>13,150</u> |

11. FUND DETAILS

The restricted funds comprise:

- Community Space fund – for the refurbishment of the church hall

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

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

12. BANK ACCOUNTS

| | 2021 | 2020 |
|----------------------|---------------|---------------|
| | £ | £ |
| Current account | 53,918 | 43,338 |
| Community space fund | 37,642 | 37,508 |
| | <u>91,560</u> | <u>80,846</u> |

13. CBF DEPOSIT ACCOUNTS

| | 2021 | 2020 |
|--------------|---------------|---------------|
| | £ | £ |
| No.1 account | 2 | 2 |
| No.2 account | 26,864 | 26,850 |
| No.3 account | 7,003 | 6,999 |
| | <u>33,869</u> | <u>33,851</u> |

14. BEQUESTS

The Grace Douglas bequest (£26,864 at 31.12.21) and the Gwen Suckling bequest (£7,003 at 31.12.21) are for use as directed by the PCC of St Luke's, and are therefore classed as unrestricted funds in these accounts.



Issuer PRB Accountants LLP

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Parties involved with this document

| Document processed | Party + Fingerprint |
|---------------------------------|--|
| Thu, 24th Mar 2022 11:51:01 UTC | Julie Newson - Signer (acf032850066951b7481ca0a5615b358) |
| Thu, 24th Mar 2022 15:07:21 UTC | Ashley Fox - Signer (aaacfc739091bb1c35ffa93dacedd9) |

Audit history log

| Date | Action |
|---------------------------------|--|
| Thu, 24th Mar 2022 15:07:21 UTC | The envelope has been signed by all parties. (88.98.81.118) |
| Thu, 24th Mar 2022 15:07:21 UTC | Ashley Fox signed the envelope. (88.98.81.118) |
| Thu, 24th Mar 2022 15:05:42 UTC | Ashley Fox viewed the envelope. (88.98.81.118) |
| Thu, 24th Mar 2022 15:05:28 UTC | Ashley Fox opened the document email. (212.82.108.33) |
| Thu, 24th Mar 2022 11:51:01 UTC | Document emailed to afoxmfox@aol.com (52.56.138.19) |
| Thu, 24th Mar 2022 11:51:01 UTC | Sent the envelope to Ashley Fox (afoxmfox@aol.com) for signing. (86.164.39.240) |
| Thu, 24th Mar 2022 11:51:01 UTC | Julie Newson signed the envelope. (86.164.39.240) |
| Thu, 24th Mar 2022 11:48:38 UTC | Julie Newson viewed the envelope. (86.164.39.240) |
| Thu, 24th Mar 2022 11:47:03 UTC | Julie Newson viewed the envelope. (86.164.39.240) |
| Thu, 24th Mar 2022 11:46:41 UTC | Julie Newson opened the document email. (86.164.39.240) |
| Thu, 24th Mar 2022 10:38:13 UTC | Document emailed to julie.newson@btinternet.com (18.134.177.139) |
| Thu, 24th Mar 2022 10:38:13 UTC | Sent the envelope to Julie Newson (julie.newson@btinternet.com) for signing. (185.96.17.3) |
| Thu, 24th Mar 2022 10:37:31 UTC | Ashley Fox has been assigned to this envelope (185.96.17.3) |
| Thu, 24th Mar 2022 10:37:31 UTC | Julie Newson has been assigned to this envelope (185.96.17.3) |
| Thu, 24th Mar 2022 10:36:36 UTC | Document generated with fingerprint 6078fd02007935451101808e39d0b136 (185.96.17.3) |
| Thu, 24th Mar 2022 10:36:22 UTC | Envelope generated by Chris Whitley-Jones (185.96.17.3) |

Accounts

PAROCHIAL CHURCH COUNCIL
of the Parish of St Luke, Queens Park, Brighton

FINANCIAL STATEMENTS
FOR THE YEAR ENDED

31 DECEMBER 2020

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2020**

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| Annual Report of the Parochial Church Council | 1 - 2 |
| Accountant's report | 3 |
| Statement of financial activities | 4 |
| Balance sheet | 5 |
| Notes to the financial statements | 6 - 11 |

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2020**

Administrative Information

St Luke's Church is situated in Brighton: Queen's Park.
It is part of the Diocese of Chichester within the Church of England.

The correspondence address is St Luke's Vicarage, Queen's Park Terrace, Brighton. BN2 9YA.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission, with the number 1154483. PCC members who have served from 1 January 2020 until the date this report was approved are:

Incumbent: The Reverend Julie Newson
Church Warden Emeritus: Mr. Peter Burrows
Church Wardens: Mrs. Janet Hardacre & Mrs. Yvonne Whitley-Jones
Representative on the Deanery Synod: Miss Wendy Stone
Parish Safeguarding Officer: Ms. Stephanie Busen-Smith
Elected Members: Mrs. Katrina Casterton, Mr. Russell Robinson, Ms Barbara Shackell,
Mr. Pete Sykes, Mrs. Janet Freeland.
Chairman: Deacon Julie Newson
Vice-Chairman: N/A
Treasurer: Mr. Chris Whitley-Jones

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and Activities

St Luke's PCC has the responsibility of co-operating with the incumbent, the Rev'd. Julie Newson, in promoting in the ecclesiastical parish the whole mission of the Church; pastoral, evangelistic, social and ecumenical. It also has maintenance and management responsibilities for the Church and hall in Queen's Park Road, the Vicarage Room behind the church and the Bute Hall, leased to Harmony Carpets in Sutherland Road/Rochester Street.

Achievements and Performance

Church Attendance

There were 83 parishioners at the close of the year on the Church Electoral Roll, 42 of whom are not resident within the parish. 2 names were added during the year and 4 were removed because they moved away from the parish, or no longer attend. The average weekly Sunday attendance when we were open during the pandemic, was 30.

Review of the Year

The full PCC met only twice during the year with an average level of attendance of 80 per cent. Two votes were taken by e.mail, which attracted a 100% response. Time was spent during the year making the building as Covid secure as possible.

The pandemic meant the building had to close from the 18 March 2020 until June when we were allowed to open for Private prayer. We began Worship according to national Church of England guidelines, with social distancing, no singing, communion in one kind and as little movement as possible in the building, on the 5 July 2020.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**ANNUAL REPORT FOR THE
YEAR ENDED 31 DECEMBER 2020**

Questions were raised at the servicing of the boilers, in March 2020, as to the safety of the flues onto the pathway along the side of the church. An investigation from Gas-Safe, found a number of faults that required remedial work in order for the boilers to be re-commissioned and to switch on the heating. This took approximately 9 months and several thousand pounds to be completed.

There continues to be a few places where the building suffers water ingress and this seems to depend on the direction of the wind. There is a plan to have the areas of roof where this happens investigated and then re-plastering and decorating inside as necessary.

Evlynn Sharp, having been licensed as a Reader in the parish, expressed an interest in further training to develop a funeral ministry. This was supported by the PCC and in fact by the whole Annual Meeting.

The regular income from the Parish Giving Scheme (PGS) continues to be of benefit to the parish and the PCC would like to encourage new contributors to the scheme.

Due to the Coronavirus pandemic, all activities in the Hall and the Crafty Kids Cook Club stopped in March 2020.

We are very pleased that the Orchard Day Nursery Pre-School have successfully taken over as the tenants in the Vicarage Room. Although they had to close for a few months in the national lockdown, they continued to pay rent in full and are back now and running at full capacity.

The PCC are in the process of obtaining Faculty Permission for the introduction of a new Memorial Altar in memory of Pauline Seager and paid for from her bequest to the parish. Patrick Letschka has been commissioned to make this altar.

Financial Review

Total receipts on ordinary unrestricted funds were £85,004 and are detailed in the financial statements. The Bute Hall continues to be let to Harmony Carpets, which provided a gross income of £20,864 that was spent to provide the Christian ministry & mission in St Luke's Parish, including the contribution to the diocesan parish share, which largely provides the stipends and housing for the clergy. The net result for the year was an excess of receipts over payments on unrestricted funds of £870. Adding bank and deposit balances brought forward at the beginning of the year and deducting other creditors, the balances carried forward at 31 December for unrestricted funds amounted to £65,389.

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds (if possible), which equates to approximately six months' unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £65,389 on unrestricted funds at the year-end exceeds this target.

The balance of £37,508 in the Community Space restricted fund is retained towards meeting the cost of the church hall refurbishment. Costs on this project amounted to £Nil during the year. It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

Approved by the PCC on the 7th March 2021 and signed on their behalf by The Reverend Julie Newson.



.....
Julie Newson (Apr 6, 2021, 4:38pm)

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

This report on the financial statements of the PCC for the year ended 31 December 2020, which are set out on pages 1 to 11, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s. 145 of the Charities Act 2011 ('the Act').

Respective Responsibilities of the Trustees and Examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.144 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, and the Regulations have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ashley N Fox
Mr Ashley Fox
Ashley Fox (Apr 7, 2021, 10:05am)
4 Lambourne Drive
Cobham
Surrey
KT11 3LB

Date: 07 Apr 2021

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2020

| | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2020 £ | TOTAL 2019 £ |
|---|------|----------------------------|--------------------------|-----------------------|--------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 4(a) | 45,443 | 312 | 45,755 | 52,438 |
| Income from charitable activities and ancillary trading | 4(b) | 39,405 | – | 39,405 | 41,022 |
| Other | 4(c) | - | – | - | 30 |
| Investments | 4(d) | 156 | 12 | 168 | 270 |
| TOTAL | | <u>85,004</u> | <u>324</u> | <u>85,328</u> | <u>93,759</u> |
| EXPENDITURE ON | | | | | |
| Donations | 5(a) | 1,530 | – | 1,530 | 2,667 |
| Activities directly relating to the work of the church | 5(b) | 81,812 | - | 81,812 | 74,033 |
| Other | 5(c) | 792 | – | 792 | 551 |
| TOTAL | | <u>84,134</u> | <u>-</u> | <u>84,134</u> | <u>77,251</u> |
| NET INCOME/(EXPENDITURE) | | 870 | 324 | 1,194 | 16,508 |
| Transfer between funds | | - | - | - | - |
| NET MOVEMENT IN FUNDS | | 870 | 324 | 1,194 | 16,508 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 649,522 | 37,184 | 686,706 | 670,198 |
| TOTAL FUNDS CARRIED FORWARD | | <u>650,392</u> | <u>37,508</u> | <u>687,900</u> | <u>686,706</u> |

The notes on pages 6 to 11 form part of these financial statements.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**BALANCE SHEET
31 DECEMBER 2020**

| | Note | 2020 £ | 2019 £ |
|--|------|-----------------------|-----------------------|
| FIXED ASSETS | | | |
| Investments | 7 | <u>585,003</u> | 585,003 |
| TOTAL FIXED ASSETS | | 585,003 | 585,003 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 1,350 | 3,150 |
| Bank Accounts | 12 | 80,846 | 75,672 |
| CBF Deposit Accounts | 13 | <u>33,851</u> | 33,697 |
| TOTAL CURRENT ASSETS | | 116,047 | 112,519 |
| LIABILITIES | | | |
| Creditors: Amounts falling due within one year | 10 | <u>(13,150)</u> | (10,816) |
| NET ASSETS | | <u>687,900</u> | <u>686,706</u> |
| FUNDS | | | |
| Unrestricted | 8 | 650,392 | 649,522 |
| Restricted | 8 | <u>37,508</u> | 37,184 |
| TOTAL CHARITY FUNDS | | <u>687,900</u> | <u>686,706</u> |

Approved by the Parochial Church Council on 7th March 2021, and signed on its behalf by:



Julie Newson (Apr 6, 2021, 4:38pm)

The Reverend Julie Newson
On behalf of the Trustees

Registered Charity 1154483

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is St Luke's Vicarage, Queen's Park Terrace, Brighton. BN2 9YA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is liable in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. ACCOUNTING POLICIES (continued)

Incoming Resources

Voluntary Income and Capital Sources

- Collections are recognised when received by or on behalf of the PCC
- Planned giving receivable under covenant and gift aid is recognised only when received
- Income tax recoverable on covenants and gift aid is recognised when the income is recognised
- Grants and legacies are accounted for as soon as the PCC is notified of its legal entitlement and the amount due
- Funds raised by special events are accounted for gross
- Sales of newsletters, magazines and other publications are accounted for gross

Other Ordinary Income

Rental income from the letting of church premises is recognized when the rental is due.

Income from Investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and Losses on Investments

Realised gains or losses are recognized when investments are sold. Unrealised gains or losses are accounted for on revaluation at 31st December.

Resources Used

Donations

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly related to the work of the church

The parochial quota is accounted for when payable. Quota unpaid at 31st December is provided for in the accounts as an operational (though not legal) liability and shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficial property is excluded from the accounts by s.10(2) of the Charities Act 2011. No value is placed on movable church furnishings held by the churchwardens on a special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off to the Statement of Financial Activities and separately disclosed.

Investments

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Current Assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2020 £ | TOTAL 2019 £ |
|---|----------------------------|--------------------------|----------------------|--------------------|
| 4. INCOME AND ENDOWMENTS | | | | |
| 4(a) Donations and legacies | | | | |
| Giving | 33,277 | – | 33,277 | 33,460 |
| Income tax recoverable | 1,722 | – | 1,722 | 1,294 |
| Concert series | 1,530 | – | 1,530 | 2,050 |
| Coffee and sweets | 375 | – | 375 | 325 |
| Receipts for candles | 405 | – | 405 | 776 |
| Christian aid collections | 870 | – | 870 | 1,305 |
| Sundry donations | 2,220 | 312 | 2,532 | 4,223 |
| Bazaar etc. | 5,044 | | 5,044 | 9,005 |
| | <u>45,443</u> | <u>312</u> | <u>45,755</u> | <u>52,438</u> |
| 4(b) Income from charitable activities and ancillary trading | | | | |
| Bute Hall income | 20,864 | – | 20,864 | 20,718 |
| Church and Hall income | 1,905 | – | 1,905 | 11,025 |
| Vicarage Room income | 15,120 | – | 15,120 | 7,313 |
| Fees | 1,516 | – | 1,516 | 1,966 |
| | <u>39,405</u> | <u>–</u> | <u>39,405</u> | <u>41,022</u> |
| 4(c) Other | | | | |
| Arts Project income | – | – | – | 30 |
| | <u>–</u> | <u>–</u> | <u>–</u> | <u>30</u> |
| 4(d) Investments | | | | |
| Dividends and interest | 156 | 12 | 168 | 269 |
| | <u>156</u> | <u>12</u> | <u>168</u> | <u>269</u> |
| TOTAL | <u>85,004</u> | <u>324</u> | <u>85,328</u> | <u>93,759</u> |

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2020 £ | TOTAL 2019 £ |
|--|----------------------------|--------------------------|----------------------|--------------------|
| 5. EXPENDITURE ON | | | | |
| 5(a) Donations etc. | 1,530 | - | 1,530 | 2,667 |
| 5(b) Activities directly relating to the work of the Church | | | | |
| Diocesan quota | 46,700 | - | 46,700 | 45,016 |
| Repairs and maintenance | 18,740 | - | 18,740 | 6,843 |
| Heat, light and water | 4,732 | - | 4,732 | 8,386 |
| Sanctuary costs and cleaning | 470 | - | 470 | 1,366 |
| Reading sheets | 181 | - | 181 | 384 |
| Sunday School expenses | - | - | - | 41 |
| Bute Hall costs | 3,025 | - | 3,025 | 2,427 |
| Church insurance | 3,251 | - | 3,251 | 3,211 |
| Vicar's discretionary fund/expenses | 600 | - | 600 | 600 |
| Organ tuning | 622 | - | 622 | 1,229 |
| Bank charges | 224 | - | 224 | 293 |
| Vicarage rates | 1,464 | - | 1,464 | 1,866 |
| Flowers | 195 | - | 195 | 240 |
| Community space/porch costs | - | - | - | - |
| Diocesan fees | 1,040 | - | 1,040 | 1,600 |
| Sundry expenses | 568 | - | 568 | 531 |
| | <u>81,812</u> | <u>-</u> | <u>81,812</u> | <u>74,033</u> |
| 5(c) Other | | | | |
| Printing, stationery etc | 792 | - | 792 | 551 |
| TOTAL | <u>84,134</u> | <u>-</u> | <u>84,134</u> | <u>77,253</u> |

6. STAFF

During the year the PCC did not employ anyone. The team of organists and the cleaner received no remuneration.

7. FIXED ASSETS – Investment Property

The book value of the Bute Hall (£585,003) is that used for insurance purposes and is considered to be a fair estimate of the value in use of this property.

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. ANALYSIS OF NET ASSETS BY FUND

| | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2020 £ | TOTAL 2019 £ |
|---------------------|----------------------------|--------------------------|-----------------------|--------------------|
| Fixed Assets | 585,003 | – | 585,003 | 585,003 |
| Current Assets | 78,539 | 37,508 | 116,047 | 112,519 |
| Current Liabilities | (13,150) | - | (13,150) | (10,816) |
| | <u>650,392</u> | <u>37,508</u> | <u>687,900</u> | <u>686,706</u> |

9. DEBTORS

| | 2020 £ | 2019 £ |
|----------------------|---------------------|--------------|
| Taxation recoverable | 1,350 | 1,350 |
| Hall rental income | - | 1,800 |
| | <u>1,350</u> | <u>3,150</u> |

10. LIABILITIES: Amounts falling due within one year

| | 2020 £ | 2019 £ |
|---------------------|----------------------|---------------|
| Gas and electricity | 153 | 1,331 |
| Heating repairs | 3,512 | - |
| Rent in Advance | 9,485 | 9,485 |
| | <u>13,150</u> | <u>10,816</u> |

11. FUND DETAILS

The restricted funds comprise:

- Community Space fund – for the refurbishment of the church hall

**PAROCHIAL CHURCH COUNCIL
OF ST LUKE, QUEENS PARK, BRIGHTON**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. BANK ACCOUNTS

| | 2020 | 2019 |
|----------------------|---------------|---------------|
| | £ | £ |
| Current account | 43,338 | 38,488 |
| Community space fund | 37,508 | 37,184 |
| | <u>80,846</u> | <u>75,672</u> |

13. CBF DEPOSIT ACCOUNTS

| | 2020 | 2019 |
|--------------|---------------|---------------|
| | £ | £ |
| No.1 account | 2 | 2 |
| No.2 account | 26,850 | 26,737 |
| No.3 account | 6,999 | 6,958 |
| | <u>33,851</u> | <u>33,697</u> |

14. BEQUESTS

The Grace Douglas bequest (£26,737 at 31.12.19) and the Gwen Suckling bequest (£6,958 at 31.12.19) are for use as directed by the PCC of St Luke's, and are therefore classed as unrestricted funds in these accounts.



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