

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**

CONTENTS	PAGES
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		<u>870</u>	<u>324</u>	<u>1,194</u>	<u>16,508</u>
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>	<u>585,003</u>
TOTAL FIXED ASSETS		585,003	585,003
CURRENT ASSETS			
Debtors	9	<u>1,350</u>	<u>3,150</u>
Bank Accounts	12	<u>80,846</u>	<u>75,672</u>
CBF Deposit Accounts	13	<u>33,851</u>	<u>33,697</u>
TOTAL CURRENT ASSETS		116,047	112,519
LIABILITIES			
Creditors: Amounts falling due within one year	10	<u>(13,150)</u>	<u>(10,816)</u>
NET ASSETS		<u>687,900</u>	<u>686,706</u>
FUNDS			
Unrestricted	8	<u>650,392</u>	<u>649,522</u>
Restricted	8	<u>37,508</u>	<u>37,184</u>
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

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 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	<u>-</u>	<u>–</u>	<u>-</u>	<u>30</u>
4(d) Investments				
Dividends and interest	<u>156</u>	<u>12</u>	<u>168</u>	<u>269</u>
TOTAL	<u><u>85,004</u></u>	<u><u>324</u></u>	<u><u>85,328</u></u>	<u><u>93,759</u></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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Parties involved with this document

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Wed, 7th Apr 2021 10:05:56 BST	Ashley Fox - Signer (71a5fab2684062226a4b030cdcd7c377)

Audit history log

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