

**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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# 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.

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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	4(a)	48,500	130	<b>48,630</b>	45,755
Income from charitable activities and ancillary trading	4(b)	41,865	–	<b>41,865</b>	39,405
Other	4(c)	-	–	-	-
Investments	4(d)	17	4	<b>21</b>	168
<b>TOTAL</b>		<u>90,382</u>	<u>134</u>	<u><b>90,516</b></u>	<u>85,328</u>
<b>EXPENDITURE ON</b>					
Donations	5(a)	1,189	–	<b>1,189</b>	1,530
Activities directly relating to the work of the church	5(b)	75,657	-	<b>75,657</b>	81,812
Other	5(c)	794	–	<b>794</b>	792
<b>TOTAL</b>		<u>77,640</u>	<u>-</u>	<u><b>77,640</b></u>	<u>84,134</u>
<b>NET INCOME/(EXPENDITURE)</b>		12,742	134	<b>12,876</b>	1,194
Transfer between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>12,742</u>	<u>134</u>	<u><b>12,876</b></u>	<u>1,194</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		650,392	37,508	<b>687,900</b>	686,706
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>663,134</u>	<u>37,642</u>	<u><b>700,776</b></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 £
<b>FIXED ASSETS</b>			
Investments	7	<u>585,003</u>	<u>585,003</u>
<b>TOTAL FIXED ASSETS</b>		<u>585,003</u>	<u>585,003</u>
<b>CURRENT ASSETS</b>			
Debtors	9	650	1,350
Bank Accounts	12	<u>91,560</u>	<u>80,846</u>
CBF Deposit Accounts	13	<u>33,869</u>	<u>33,851</u>
<b>TOTAL CURRENT ASSETS</b>		<u>126,079</u>	<u>116,047</u>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	10	<u>(10,306)</u>	<u>(13,150)</u>
<b>NET ASSETS</b>		<u>700,776</u>	<u>687,900</u>
<b>FUNDS</b>			
Unrestricted	8	<u>663,134</u>	<u>650,392</u>
Restricted	8	<u>37,642</u>	<u>37,508</u>
<b>TOTAL CHARITY FUNDS</b>		<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

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

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

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

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

**9. DEBTORS**

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

**10. LIABILITIES: Amounts falling due within one year**

	2021 £	2020 £
Gas and electricity	<b>596</b>	153
Heating repairs	-	3,512
Rent in advance	<b>9,710</b>	9,485
	<u><b>10,306</b></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  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**12. BANK ACCOUNTS**

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

**13. CBF DEPOSIT ACCOUNTS**

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



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**Parties involved with this document**

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**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)
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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)
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