

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
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**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.



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**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		<u>32,364</u>	<u>(11,248)</u>	<u>21,116</u>	<u>12,876</u>
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>	<u>585,003</u>
TOTAL FIXED ASSETS		<u>585,003</u>	<u>585,003</u>
CURRENT ASSETS			
Debtors	9	650	650
Bank Accounts	12	117,624	91,560
CBF Deposit Accounts	13	<u>34,314</u>	<u>33,869</u>
TOTAL CURRENT ASSETS		<u>152,588</u>	<u>126,079</u>
LIABILITIES			
Creditors: Amounts falling due within one year	10	<u>(15,699)</u>	<u>(10,306)</u>
NET ASSETS		<u><u>721,892</u></u>	<u><u>700,776</u></u>
FUNDS			
Unrestricted	8	695,498	663,134
Restricted	8	<u>26,394</u>	<u>37,642</u>
TOTAL CHARITY FUNDS		<u><u>721,892</u></u>	<u><u>700,776</u></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

**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.	<u>1,654</u>	<u>–</u>	<u>1,654</u>	<u>1,189</u>
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	<u>816</u>	<u>–</u>	<u>816</u>	<u>794</u>
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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Audit history log

Date	Action
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Mon, 20th Mar 2023 15:03:29 UTC	Julie Newson signed the envelope. (86.137.206.187)
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