

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
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**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
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**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
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**NOTES TO THE FINANCIAL STATEMENTS
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	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
	177,631	–	177,631	85,819
5(c) Other				
Printing, stationery etc	902	–	902	427
TOTAL	179,633	–	179,633	88,168

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
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**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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Audit history log

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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)
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