

General Account

The general principle of our accounts in 2024 was to expect some growth in income through the church graft and a potential increase of tithes providing stability as the church began to come together.

Although we saw some increase in regular giving, totaling just under £44000 for the year, it was contradicted by an unexpected loss of a regular room hire that had been bringing in a considerable sum until October 2024.

Our cleaning costs were also increased when our long-term cleaner retired and therefore we had to find a suitable alternative which is now a contractual arrangement in place with Minster Cleaning.

We also unfortunately had some unexpected overdue invoices that were lingering from 2023. These were unknown to us at the end of the last financial year. It is fair to say that these additional expenses which we could not account for and the replacement kitchen goods had a financial impact on our end of year balance.

As a graft from St Thomas we have benefited from a church plant grant and this has meant that some 'one-off' costs were purchased through this fund rather than our accounts which has enabled us to remain buoyant.

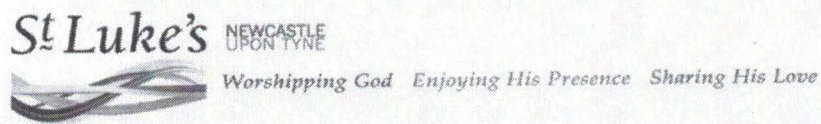
We started 2024 with a general fund balance of £16188.67 and ended the year with a balance of £16893.49. When you include our secondary account (also known as the Building Account) we have an additional fund of £3748 going into 2025 which is positive.

Looking ahead into 2025, we have set some budgets for our mission and events and look to be as generous as we can be with regular giving to charities both near and far.

Financial Reports

We are waiting for our accounts to be independently audited. The books balanced at the end of the financial year.

Gary Taylor, Treasurer



ST. LUKE'S CHURCH SPITAL TONGUES

ACCOUNTS

for the year ended

31 DECEMBER 2024



29 Howard Street
North Shields NE30 1AR
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Ref : ACR/3478

ST. LUKE'S CHURCH SPITAL TONGUES

CHURCH INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Commission Registration Number	1174238
Church Address	St Luke's Church Claremont Street Newcastle Upon Tyne NE2 4AH
Bank	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Essell Accountants Limited 29 Howard Street North Shields Tyne & Wear NE30 1AR

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

I have examined the attached financial statements which have been prepared under the historical cost convention.

Respective responsibilities of the Trustees and examiners

The Trustees are responsible for the preparation of the financial statements for the year ended 31 December 2024 and consider that the Church is exempt from an audit.
The Trustees further consider that an audit is not required for this year (under section 145 of the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

- a) Examine the accounts (under section 145 of the Charities Act 2011):
- b) To follow the procedures laid down in the General Directions given by the Charities Commissioners (under section 145 (5)(b) of the Charities Act 2011: and
- c) To state whether particular matters have come to my attention.

Basis of Independent examiners' statement

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of the Accounting records kept by the charity 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 the Trustees concerning such matters. The procedures undertaken do not provide evidence that would be required in an audit, and consequently I do not express an audit opinion on the Accounts.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the Accounting records and information and explanations supplied to us.

In connection with my examination, no matters have come to my attention :

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - a) to keep Accounting records in accordance with section 130 of the Charities Act 2011
 - b) to prepare Accounts which accord with the Accounting records and comply with the Accounting requirements of the Charities (Accounts and Reports) Regulations 2008
- have 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.

Alex C Robinson
FCCA
29 Howard Street
North Shields
NE30 1AR

Date :

SUMMARY STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Unrestricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2024</u> £	<u>Total</u> <u>2023</u> £
INCOMING RESOURCES					
Voluntary Receipts	78,618	30	2,819	81,466	44,124
Activities for generating funds	8,725	34	0	8,759	11,177
Investment income	345	0	0	345	231
Income from church activities	3,579	7,500	11,820	22,899	31,772
Total Incoming Resources	<u>91,267</u>	<u>7,564</u>	<u>14,639</u>	<u>113,470</u>	<u>87,304</u>
RESOURCES EXPENDED					
Church Activities	12,923	0	14,819	27,742	4,100
Activities : related to church work	65,971	7,199	1,648	74,818	82,461
Governance Costs	4,162	0	0	4,161	2,163
Total Resources Expended	<u>83,056</u>	<u>7,199</u>	<u>16,467</u>	<u>106,722</u>	<u>88,724</u>
Excess of income over expenditure	8,211	366	(1,828)	6,749	(1,420)
Transfers between funds	(3,449)	2,332	1,117	0	0
Total Funds Brought forward 1 January 2024	<u>19,370</u>	<u>254</u>	<u>6,487</u>	<u>26,111</u>	<u>27,532</u>
Total Funds Carried forward 31 December 2024	<u>24,132</u>	<u>2,952</u>	<u>5,776</u>	<u>32,860</u>	<u>26,111</u>

See Detailed Statement of Financial Activities on Page 3 for breakdown.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES						
Voluntary Receipts						
Planned Giving		45,999	0	0	45,999	33,188
Income Tax Recovery		10,754	0	2,819	13,572	6,299
Open Plate Collections		6,133	0	0	6,133	1,079
Other Voluntary Receipts						
Donations and Appeals		15,732	30	0	15,762	3,558
Legacies		0	0	0	0	0
		<u>78,618</u>	<u>30</u>	<u>2,819</u>	<u>81,466</u>	<u>44,124</u>
Activities for generating funds						
Fetes Bazaars, other fund raising events		0	0	0	0	518
Church Hall lettings etc		8,725	34	0	8,759	10,659
Sundry income		0	0	0	0	0
		<u>8,725</u>	<u>34</u>	<u>0</u>	<u>8,759</u>	<u>11,177</u>
Investment income						
Interest		345	0	0	345	231
Income from church activities						
Grants	5	(247)	2,747	11,820	14,320	25,500
Gifts		0	0	0	0	0
Insurance claim		0	0	0	0	0
Church weekend		0	4,754	0	4,754	3,850
Sundry receipts		3,825	0	0	3,825	2,422
		<u>3,579</u>	<u>7,500</u>	<u>11,820</u>	<u>22,899</u>	<u>31,772</u>
Total Incoming Resources		<u>91,267</u>	<u>7,564</u>	<u>14,639</u>	<u>113,470</u>	<u>87,304</u>
RESOURCES EXPENDED						
Church Activities						
Mission and Charitable giving		12,834	0	14,819	27,653	1,600
Gifts	3	0	0	0	0	2,500
Costs of Fundraising events		89	0	0	89	0
		<u>12,923</u>	<u>0</u>	<u>14,819</u>	<u>27,742</u>	<u>4,100</u>
Activities : related to church work						
Ministry: Parish share		6,384	0	0	6,384	12,000
Clergy Costs		215	0	0	215	0
Clergy Expenses		0	0	0	0	0
Visiting Speakers		0	0	0	0	0
Volunteer and Support Staff Expenses		121	0	0	121	5,320
Outreach		929	0	0	929	390
Church Running Expenses		11,939	0	0	11,939	11,427
Church Maintenance		145	0	0	145	6,353
Cleaning		5,972	0	0	5,972	2,056
Major Repairs	4	4,598	0	0	4,598	27,065
Upkeep of Church Services		0	0	0	0	0
Connect costs and hospitality		0	0	1,648	1,648	1,500
Hospitality		1,095	0	0	1,095	155
In House Resources		147	0	0	147	239
Salaries		25,383	0	0	25,383	0
Pensions		2,415	0	0	2,415	0
Gifts		0	0	0	0	0
Training and mission events		929	889	0	1,817	37
Church weekend costs		0	6,310	0	6,310	5,557
Sundry Expenditure		1,025	0	0	1,025	1,883
Depreciation		0	0	0	0	0
Loss on Asset Disposal		0	0	0	0	8,125
Equipment Purchased	2	4,675	0	0	4,675	353
		<u>65,971</u>	<u>7,199</u>	<u>1,648</u>	<u>74,818</u>	<u>82,461</u>
Governance Costs						
Accountancy		2,030	0	0	2,030	960
Administration Fee		0	0	0	0	0
Advertising Printing and Stationery		0	0	0	0	0
Website and Software		0	0	0	0	0
Subscriptions and Licences		960	0	0	960	503
Telephone		1,111	0	0	1,111	640
Bank and card charges		61	0	0	60	61
		<u>4,162</u>	<u>0</u>	<u>0</u>	<u>4,161</u>	<u>2,163</u>
Total Resources Expended		<u>83,056</u>	<u>7,199</u>	<u>16,467</u>	<u>106,722</u>	<u>88,724</u>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

BALANCE SHEET AT 31 DECEMBER 2024

	Note	<u>Unrestricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2024</u> £	<u>Total</u> <u>2023</u> £
CURRENT ASSETS						
Cash at bank and in hand		22,092	2,952	5,776	30,820	27,071
Prepayments		0	3,000	0	3,000	0
		<u>22,092</u>	<u>5,952</u>	<u>5,776</u>	<u>33,820</u>	<u>27,071</u>
LIABILITIES						
Creditors		<u>960</u>	<u>0</u>	<u>0</u>	<u>960</u>	<u>960</u>
NET CURRENT ASSETS		21,132	5,952	5,776	32,860	26,111
TOTAL ASSETS LESS CURRENT LIABILITIES						
Creditors falling due after one year		0	0	0	0	0
TOTAL NET ASSETS		<u>21,132</u>	<u>5,952</u>	<u>5,776</u>	<u>32,860</u>	<u>26,111</u>
PARISH FUNDS	6.	<u>13,033</u>	<u>2,952</u>	<u>5,776</u>	<u>21,760</u>	<u>26,111</u>

Approved by the Parish of St Luke's Church, Spital Tongues, and signed on its behalf by Mr G Taylor (Treasurer)

Mr G Taylor

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**1. ACCOUNTING POLICIES**

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the accruals basis

2. EQUIPMENT PURCHASED

	2024	2023
	£	£
Sound and Technology Equipment	794	0
Childrens' Equipment and Resources	414	0
Catering Equipment	2,519	0
Heating	667	0
General renewals	281	0
Christmas Dinner Trays	0	353
	<u>4,675</u>	<u>353</u>

Fixed Assets under £5,000 are written off in the year of purchase

3. GIFTS

	2024	2023
	£	£
Gift from the church to the new incumbent	<u>0</u>	<u>2,500</u>

4. MAJOR REPAIRS

	2023	2022
	£	£
Lightning Protection	1,156	0
Tree Surgery	1,000	0
Fridge Maintenance	276	0
Laptop Battery	39	0
Signage	356	0
Woodworm Treatment	1,497	0
Furniture	274	0
Boiler	0	16,480
Dishwasher	0	1,370
Electrical Work and Construction	0	2,279
Locks	0	871
Sanctuary Restoration (2023 = Professional Fees)	0	6,066
	<u>4,598</u>	<u>27,065</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**5. GRANTS RECEIVED**

	2023	2022
	£	£
KM Grant	11,820	0
Lyndhurst Trust	2,500	10,500
The National Churches Trust	0	15,000
	<u>14,320</u>	<u>25,500</u>

6. MOVEMENTS IN FUNDS

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Balance at 1 January 2024	19,370	254	6,487	26,111
Excess/(Deficit) of receipts over payments	8,211	366	(1,828)	6,748
Transfer Between Funds	(3,449)	2,332	1,117	0
Balance at 31 December 2024	<u>24,132</u>	<u>2,952</u>	<u>5,776</u>	<u>32,860</u>

SUMMARY STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

MOVEMENT IN FUNDS

FUNDS	Opening Balance	Income	Expenditure	Transfers	Closing Balance	
	£	£	£	£	Designated £	Restricted £
Connect Newcastle	532	0	(1,648)	1,117	0	0
Sanctuary restoration - restricted	4,952	0	0	0	0	4,952
Sanctuary restoration - designated	176	2,747	0	0	2,923	0
Kingdom equality - restricted	813	0	0	0	0	813
Kingdom equality - designated	0	0	0	0	0	0
Childrens Church	0	0	0	0	0	0
Specific offerings - restricted	192	14,639	(14,819)	0	0	12
Specific offerings - designated	78	35	(889)	776	0	0
Outreach	0	0	0	0	0	0
St Lukes events	0	29	0	0	29	0
Weekend Away	0	4,754	(6,310)	1,556	0	0
	<u>6,741</u>	<u>22,203</u>	<u>(23,666)</u>	<u>3,449</u>	<u>2,952</u>	<u>5,776</u>

**INDEPENDENT EXAMINERS REPORT
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Date :