

St Luke's Parkstone
Parochial Church Council
Annual Report and Financial Statements
for the Year Ended 31 December 2024

Annual Report and Accounts of the Parochial Church Council 2024

1. Introduction

This Annual Report is produced by the Parochial Church Council (PCC) for the Annual Meeting of St Luke's Church Parkstone on 27th April 2025 as required by Church Legislation and in accordance with the requirements of the Charities Act 1993 and the Guide to the Statement of Recommended Practice 2005 revisions. It includes the PCC Secretary's Report and Vicars' Report as chair of the PCC and the Financial Statement of the Parochial Church Council for the year ending 31st December 2024, independently audited as required and approved by the PCC.

This Report is presented to the Annual Parochial Church Meeting, together with the following:

- a) A Report on changes in the Electoral Roll since the last Annual Meeting - *to be given by the Electoral Roll Officer.*
- b) A Report upon the Fabric, Goods and Ordinance of the Church – *Given by the Churchwardens at the APCM*
- c) A Report on the proceedings of the Deanery Synod
- d) Reports from other groups not included within this report – *distributed electronically and available in paper form.*

2. Membership, Election and Purposes of PCC, Standing Committee and Finance Team and sub-committees (Teams):

The Membership of, Election to, and the Purposes and Functions of the PCC are in accordance with the Church Representation Rules and the PCC (Powers) Measure as amended and are as set out in St Luke's PCC and 'Explanation of the Parochial Church Council' Document, which is supplied to all new PCC members, Standing Committee and Sub-Committees, and is available to all members of the church.

The membership of the PCC for the year 21st April 2024 to 27th April 2025

Incumbent	Revd Stuart Cocksedge*
Churchwardens	Kate Wyatt* and Ben Counsell*
Hon Treasurer	Steve Blight*
Deanery Synod	Brian Finch and Richard Hudson plus one vacancy
Elected to 2025	Kate Giles, Carole Schouten, Lis Cullis, Christine de Winton-Gilbert (PCC Secretary),
Elected to 2026	<i>Steve Blight*</i> , John Bassett, Margaret Lloyds, Harriet Sturgess
Elected to 2027	Martin Holst, Anne Roberts, Julie Murphy*, Roger Jones* (<i>Electoral Roll Officer</i>)
LLMs	John Pattison, Justin Coldstream
Attending:	Anna Counsell (Children's and Families Minister), Dan Washbrook (Curate)*

The names of those occupying more than one position are in italics on second and subsequent occasions.

Members of the Standing Committee are marked with an asterisk.

St. Luke's Church PCC has the responsibility along with the incumbent, Revd Stuart Cocksedge to promote in the Parish the whole mission of the Church, Pastoral, Evangelistic, Social and Ecumenical. The PCC is also specifically responsible for the maintenance of the Church premises and the Church Hall at 37 Birchwood Road.

The PCC is committed to its Statement of Purpose and to enable as many people as possible to become members of the Church Community at St. Luke's. The PCC together with its sub-committees seeks to develop and grow the life of the Church, its Ministry and Mission through its services and other activities as faith is applied to the whole of life.

When planning our activities for the year, the incumbent and the PCC are aware of the guidance on public benefit issued by the Charity Commission and, in particular, the specific guidance on charities for the advancement of religion. This is expressed in our Statement of Purpose: 'To be a Community of Whole Life Disciples of Jesus Christ'. Within this we place a high priority on pastoral care and serving all living in the Parish and local community.

In addition, the Vicar, who is responsible for overseeing the worship and ministry of the church meets with those involved in Worship, Teaching, Pastoral Care, Youth and Children's Ministry, Connect Groups, Safeguarding, Overseas and Home Mission and others.

There are **three formal Sub-Committees** (Teams) of the PCC, which meet regularly during the course of the year and report back to the PCC. The Three Teams and their Chairs for the past year have been:

Standing & Finance Committee

Revd Stuart Cocksedge

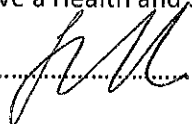
Fabric Maintenance & Development

Roger Jones

Church Hall

Anne Roberts

As a church we do take the issue of Safeguarding seriously. We have had a safeguarding policy in place since 2000. Our Parish Safeguarding Officer is Julie Murphy. Electrics and Fire Extinguishing Equipment are regularly serviced. A formal Fire Risk Assessment has been undertaken. We ask all groups to undertake Risk Assessments when using the church facilities and we have a Health and Safety Policy in place.

On Behalf of the PCC.......... Chairman

Date: 14/03/25

3. Reports on the Work of the PCC, Leadership/Standing Committee

Minutes of the bi-monthly Parochial Church Council meetings are pinned on the board in the North Aisle of the Church, giving details of the various Council decisions and discussions during the year. Copies of minutes are available on request for Church Members. In addition, the PCC spends time in prayer and worship. The following are the major items discussed in 2024 with meetings taking place in the Church Rooms:

- a) The welcoming of new members
- b) Approval for Steve Blight to be our Honorary Treasurer and Christine de Winton-Gilbert to continue as PCC Secretary.
- c) Approval for Roger Jones to continue as our Electoral Roll Officer and Julie Murphy to continue as our Parish Safeguarding Officer
- d) Approval of our Mission tithe for the year.
- e) Church Finances; approval of the budget for 2025.
- f) Approval for appointments to the Standing and Finance and other Committees.
- g) **Safeguarding:** this is a standing item on the agenda with our safeguarding officer, Julie Murphy attending and advising. Kate Giles became Deputy Safeguarding Officer.
- h) **Finance:** is a standing item on the agenda with Steve Blight updating the PCC. New card terminal set up in church, New Parish Share Scheme, legacy money and how to increase giving were some of the items discussed.
- i) **Pastoral Care:** The team continued to meet regularly. Marianne Mutlow stood down as leader of the Team and Julie Murphy has taken over as leader with support from Carole Blight and Margaret Lloyds. Thank you to Marianne for her many years leading the team.
- j) PCC Away Day took place in May focusing on thinking big about the future
- k) Approval for St. Luke's ACTs to perform 'Joseph and the Amazing Technicolour Dreamcoat' at the Church Hall in 2025.
- l) Approval for Stuart to be licensed as incumbent on 12th January 2025
- m) **Prayer Ministry** - Ruth Grieg stepped down from leading – thank you to her. Andrew and Lis Cullis will now lead this group.
- n) **Church Hall:** Various repairs and improvements carried out, approval to increase spending limit from £1,000 to £3,000 without the need to consult the PCC. Rental charges increasing in 2025
- o) **Church Fabric:** Approval to install a dishwasher in the church kitchen, Roof repair in the south aisle, looking into options regarding changing our heating system in the church building, approval to install TV screen in the side aisles.
- p) **Mission:** A visit from the Pain family (our OMF partners) on 14th July, which was also our Gift Day, Kevin and Jen Cable moving from CMS to CMJ.
- q) Replacement of Church Bibles.
- r) **Services and Connect Groups** – Confirmation Service on 21st September, All age services on 1st Sunday of the month, sermon series on Philippians and the feeding of the 5000, Christmas Services and events, New Spring Courses replacing Connect Groups for the first part of 2025
- s) **Children's and Youth Ministry:** Holiday Club, 'Spree' weekend away, Breakfast Church, Church families BBQ, 'Light Trail', Youth Deeper meeting on Sunday evenings, Fab Friday, Fun Day.

At each PCC meeting reports are received from the three subcommittees as noted in part 2

Christine de Winton-Gilbert– PCC Secretary

4. Annual Report 2024 - Vicar's Report

Dear St Luke's family,

Looking back at 2024, there is a great deal to give thanks to God for!

Our Bible verse for the year was Ephesians 2:10: **"For we are God's handiwork, created in Christ Jesus to do good works, which God prepared in advance for us to do."** We are made in the image of God, deeply known and loved by him. That is our true identity, and out of that identity God calls us to live our lives for him, to do the good works he has prepared for us to do.

So, firstly we are called to worship God and follow Jesus as his disciples. Worship and discipleship are about the whole of our lives - what we do Monday to Saturday, as well as when we are together at church on a Sunday. The things we all do day by day in the workplace, in the home, in the community, as well as in the life of the church, are all part of our worship and discipleship as followers of Jesus. In 2024, members of St Luke's served God beyond the walls of the church in many important ways, such as volunteering in the community, working in areas like education and healthcare, caring for elderly relatives and friends, and bringing up children.

Alongside all of this, our time together at church each Sunday is the focus for our gathered worship. It is so important to meet and worship together, to hear God's word, to pray, to give thanks, to share in Holy Communion, and to get to know each other more. During 2024 our Bible teaching in Sunday sermons included parts of Mark's gospel, studies on the Lord's Prayer, the lives of Old Testament characters, and Paul's joy-filled letter to the Philippians.

During the week, our Connect Groups are also a vital part of church life in which we meet to help us grow as disciples, to support and pray for one another. Thank you to all of our Connect Group leaders for all they do to lead, support and encourage their groups. We'd like to encourage more people to join a Connect Group, so if you're not currently in a group please speak to myself or a member of the team.

In 2024 there were numerous occasions when we welcomed new people into St Luke's, offering hospitality, sharing God's word, and building community. Our monthly Wednesday lunches for older people are a valuable time of fellowship and support for our elderly members and friends. And our first Community Fun Day back in February 2024 was a fun-filled time when we welcomed many visitors into the church building and got to know new families.

We held well-attended Easter services including a busy and engaging Messy Easter, a reflective Last Hour at the Cross on Good Friday, and a joyful Easter Day All Age Communion. We also welcomed BCS Prep School to St Luke's on three occasions, as well as Year 2 from Courthill Infant School for some well-received interactive sessions on the Easter story.

In the Spring we began holding midweek Holy Communion services each Wednesday, replacing our previous Zoom services, and these communion services have now become an established part of the week at St Luke's.

In June, Dan Washbrook joined us to serve the remainder of his curacy at St Luke's. It has been good to get to know Dan, Becky and their children, and it is great having Dan as part of the team, with his energy and enthusiasm for sharing God's word and communicating God's love with young and old alike.

In the Summer we joined with groups from two other local churches to take a group of 26 young people to Spree South West, a Christian youth weekend in Devon, which included high quality Christian input, fun

activities, and time to get to know young people from other local youth groups. In July it was encouraging to be joined on Mission Partnerships Sunday by the Pain family, our mission partners who were over from Japan to share more about their work with OMF. And later in July a group of us had a really encouraging time at the New Wine Festival in Somerset.

The end of August saw St Luke's transformed for our annual children's holiday club. The 2024 theme was Build It! and the week was full of Lego-inspired activities, crafts, and Bible stories, all designed to encourage the children to explore faith and build their lives on the foundation of Jesus. We had a great team led by Anna Counsell and much fun was had!

The Autumn saw growth in families joining our re-launched monthly Breakfast Church, and it has been great to see our young people becoming more involved in leading worship, operating the visuals, and doing readings at our monthly all age services. Anna also ran a great Light Trail (alternative to Halloween) event with activities focusing on Jesus, the light of the world, and our calling to shine and share that light.

We also celebrated Harvest, held a very meaningful memorial service to remember loved ones who have died, and were joined by the Rainbows, Brownies, Guides and Rangers to mark Remembrance Sunday.

Finally, Advent and Christmas saw lots of people joining us for our Christingle service, A Taste of Christmas, Carols by Candlelight, Campfire Carols, and services on Christmas Eve and Christmas Day. In the midst of a busy season and unsettling times in the world, there was a sense of joy and peace as we celebrated Emmanuel, God with us, at Christmas time.

So, looking back at 2024, there are a great many people to thank:

Thank you to everyone who contributes to our worship services, by welcoming those who come in, serving tea and coffee, offering prayer ministry, serving on the kids and youth teams, leading our sung worship, operating sound and visuals, and praying and reading during services. It has been great to see new people getting involved and serving on these teams in 2024. Thank you also to all those involved in leading and preaching at our services on Sundays, Wednesdays, and at other times, including our LLMs Justin Coldstream, Ruth Greig and John Pattison, as well as John Bassett, Anna Counsell, Andrew and Lis Cullis, Roy Stacey and Dan Washbrook. And thank you to Justin Coldstream and Jean Holt who bless us with their musical gifts.

There are also many people who work hard behind the scenes to keep things at St Luke's running smoothly. Thank you to Alan Cottrell, Margaret Lloyds and Pauline Potterton for faithfully cleaning parts of the building each week. Thank you to the locking up team who diligently keep our building safe and secure. Thank you to Pam Gallop and the flower team for their creativity in arranging our flowers week by week. And a huge thank you to Richard Hudson (with the support of Judy) who does so much behind the scenes to keep our building and our services running smoothly, and to keep our ageing heating system running!

I also want to express a huge thank you to our Church Wardens. We have recently celebrated the life of Virginia Stacey following her death just after Christmas. Virginia's contribution to the life of St Luke's over many years, continuing in 2024 even as she battled with cancer, has made such a difference, and she is greatly missed. Glenda Hammond continued to serve with great dedication, with Kate Wyatt working alongside her to cover for Virginia, and then in April Glenda stepped down and Ben Counsell came on board to work with Kate. Thank you to you all for your hard work and support.

Other changes took place in 2024, with Marianne Mutlow stepping down from leading the Pastoral Team so diligently for many years, and Julie Murphy and Carole Blight taking on this role. Thank you to Marianne, Julie, Carole and all the Pastoral Team members and LPAs who offer care and support to those who are

vulnerable, elderly, and in need. Ruth Greig also stepped down as leader of the Prayer Ministry Team, with Andrew and Lis Culls stepping into this role. Many thanks to Ruth for leading the team so faithfully and prayerfully, and to Andrew and Lis and the rest of the team offering prayer ministry at our services each Sunday.

In our youth work, John Parrett stepped down after many years of leading Youth Club on Fridays and young people's groups on Sunday mornings. Many thanks to John for the dedication he showed in leading these groups, and to all the other volunteers who continue this work alongside Anna, Dan and myself.

As well as our youth work, Anna also oversees our Sunday morning children's groups, Thursday toddler group, Fab Friday kids club, monthly Breakfast Church, and summer holiday clubs, and other outreach events. A huge thank you to Anna and all the members of the kids and youth teams who serve at these events, seeking to help our children and young people find Jesus and grow in faith, and to reach out to families in our community.

Thanks must also be expressed to the Fabric Team led by Roger Jones and the Finance Team led by Steve Blight, all working hard behind the scenes to care for our building and steward our finances well. Thank you also the Church Hall Team led by Anne Roberts, and Claire Storey our hall caretaker, for ensuring the smooth running of the hall for the church and community groups using it. And thanks are due to our Mission Partnerships Team as they support and encourage the links with our various mission partners.

Many thanks also to the Families First (Mothers Union) team who have continued to organise stimulating meetings each month, and a fun and well attended Christmas party at the hall. Thank you also to all our Rainbows, Brownies, Guides and Rangers leaders who have continued to give their time and energy to ensuring that these groups are thriving.

And thank you to all our PCC members for prayer, thought and input that they give. We held an important PCC away day in May 2024 in addition to our regular meetings. In addition to our Church Wardens, special thanks must be expressed to our PCC Secretary Christine Gilbert, our Treasurer Steve Blight, and our Parish Safeguarding Officer Julie Murphy. They all perform vital roles at St Luke's. Thank you also to our Administrator Helen Pitcher for all her hard work in the office, supporting Anna, Dan and myself.

To conclude, thank you so much to everyone who has given their time, energy, gifts and finances to support the mission and ministry of St Luke's during 2024. As we move forward in 2025, may we continue to grow in our identity as **"God's handiwork, created in Christ Jesus to do good works, which God prepared in advance for us to do"** (Ephesians 2:10).

Blessings,

Stuart Cocksedge
Vicar

St Luke's Parochial Church Council

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

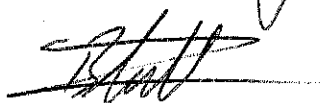
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on...16.03.25..... and signed on its behalf by:

Kate Wyatt - K.A. WYATT - CHURCHWARDEN.

 - B. Counsell Churchwarden.

St Luke's Parochial Church Council
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of St Luke's Parochial Church Council the financial statements for the year ended 31st December 2024.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Charities Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section (5) (b) of the ACT.

Independent examiner's statement

From the records and information supplied to me, I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act or
2. The accounts do not accord with those records,
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

In so far as the trustees are aware at the time of approving the Trustees' Annual Report

- There is no relevant information of which the Independent Examiner is unaware, and
- They have taken all steps that they ought to have taken as trustees, in order to make themselves aware of any relevant information and to establish that it has been communicated to the Independent Examiner.

...*SueW*.....

Sue Wintle
Association of Charity Independent Examiners

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Date:,,,,,,,,,,,,,,,,,,,,,

St Luke's Parochial Church Council

Statement of Financial Activities for the Year Ended 31st December 2024

	Notes	Unrestricted		Restricted	Total 2024	Total 2023
		General	Designated			
		£	£	£	£	£
Income from:						
Donations and Legacies	2	141,235	21,168	15,297	177,700	230,177
Charitable activities	3		3,893		3,893	3,967
Other trading activities	4	3,574	16,977	428	20,979	28,872
Investment Income	5	3,311	648		3,959	2,288
Total Income		148,120	42,686	15,725	206,531	265,304
Expenditure:						
Raising Funds	6			(843)	(843)	(459)
Charitable Activities	7	(178,323)	(29,178)	(20,643)	(228,144)	(220,848)
Governance Costs		(400)			(400)	
Total Expenditure		(178,723)	(29,178)	(21,486)	(229,387)	(221,307)
Net						
Income/(Expenditure)		(30,603)	13,508	(5,761)	(22,856)	43,996
Transfers between funds		32,025	(32,025)	–	–	–
Net movement in Funds		1,422	(18,517)	(5,761)	(22,856)	43,996
Total Funds brought forward		130,048	89,322	7,995	227,365	183,369
Total Funds Carried Forward		<u>131,470</u>	<u>70,805</u>	<u>2,234</u>	<u>204,509</u>	<u>227,365</u>

All of the charity's activities derive from continuing operations during the above two periods

St Luke's Parochial Church Council

(Registration number: 1134767)

Balance Sheet as at 31st December 2024

		2024		2023	
	Notes	£	£		£
Fixed Assets					
Tangible Fixed Assets	11	83,107		83,306	
Investments	14	<u>108,181</u>	191,288	127,257	210,563
Total Assets					
Current Assets					
Stocks	12	314		559	
Debtors	13	2,760		2,544	
Cash at Bank and in hand	14	<u>10,471</u>		<u>13,699</u>	
Total current assets		13,545		16,802	
Creditors falling due in one year	15	(324)		(–)	
Net Current Assets			<u>13,221</u>		<u>16,802</u>
Total Assets less current liabilities			<u>204,509</u>		<u>227,365</u>
Funds					
General		131,470		130,047	
Designated		70,804		89,323	
Restricted		2,235		<u>7,995</u>	
Total Funds			<u>204,509</u>		<u>227,365</u>

St Luke's Parochial Church Council

Notes to Financial Statements for the Year ended 31st December 2024

1. Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

St Luke's Parochial Church Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Reserves Policy

The trustees have agreed that cash reserves equivalent to six months day to day expenditure should normally be maintained in the General fund as a buffer against loss of income which is almost wholly reliant on donations and legacies which cannot necessarily be relied upon.

St Luke's Parochial Church Council

Notes to Financial Statements for the Year ended 31st December 2024

Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured .

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Other trading activities include events, such as rummage sales, property let income and magazine sales.

Investment income

Bank interest

Charitable activities

Provision of church services and activities for the community.

St Luke's Parochial Church Council

Notes to Financial Statements for the Year ended 31st December 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in its delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Government grants

These are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating to either revenue or assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognized as deferred income.

St Luke's Parochial Church Council

Notes to Financial Statements for the Year ended 31st December 2024

Taxation

The charity is considered to pass the test set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Consecrated and beneficial property is excluded from the accounts by the Charities Act 2011.

Expenditure on tangible fixed assets not owned by the PCC is charged to the Income and Expenditure Accounts when incurred.

Other tangible fixed assets are stated at estimated market value at 1st January 1997 with subsequent additions capitalized and valued at historic cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their useful economic life as follows:

Asset class	Depreciation method and rate
Church hall	1% pa on straight line basis
Furniture and equipment	15% pa on reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

St Luke's Parochial Church Council

Notes to the Accounts for the Year ended 31st December 2024

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees. At the end of 2024 these were £22,867 in Development projects fund and £22,765 in Legacy fund.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. In 2024 these included ACTS Community Theatre Group and Health & Safety Fund, as well as mission societies.

2. Income from donations and legacies

	Unrestricted funds:			Total funds	Total Funds 2023
	General	Designated	Restricted funds		
	£	£	£	£	£
Donations from individuals	116,651	100	12,722	129,774	134,614
Legacies		21,031		21,030	69,750
Gift aid reclaimed	24,584	37	2,575	27,196	23,892
Non recurring grants					1,920
Total	141,235	21,168	15,297	177,700	230,176

3.Charitable Activities

	Unrestricted Funds			Total funds	Total 2023
	General	Designated	Restricted		
	£	£		£	
Bookstall		111			288
Chuch hall lettings		3,782			3,679
Total		3,893		3,893	3,967

St Luke's Parochial Church Council

Notes to the Accounts for the Year ended 31st December 2024

4. Income from other trading activities

	Unrestricted funds:				Total 2023
	General	Designated	Restricted funds	Total funds	
	£	£	£	£	
St Luke,s Community Theatre					1,931
Property rental income		16,977		16,977	18,072
Room hire	2,648			2,648	2,835
Weddings and funerals	534		428	962	3,203
Other	392			392	893
Total	3,574	16,977	428	20,979	28,872

5. Investment income

	Unrestricted Funds			Total funds £	Total 2023
	General	Designated	Restricted Funds		
	£	£			
Interest receivable on bank deposits	3,311	648		3,959	2,288
Total for 2024	3,311	648		3,959	2,288

St Luke's Parochial Church Council

Notes to the Accounts for the Year ended 31st December 2024

6. Cost of generating Funds

	Unrestricted Funds		Restricted	Total Funds	Total 2023
	General	Designated			
	£	£	£	£	£
St Lukes Community Theatre			843	843	459
Total			843	843	459

7. Direct Costs on Charitable Activities

	Note	Unrestricted		Restricted	2024	2023
		General	Designated		£	£
Charitable and Missionary giving	8	12,711		15,171	27,882	26,239
Parish share		88,496			88,496	91,153
Church running cost		21,751		472	22,223	24,384
Hall running costs			15,001		15,001	12,829
Church maintenance and repairs		7,298	412	5,000	12,710	14,730
Hall Maintenance and repairs			12,841		12,841	7,021
Salaries	9	43,490			43,490	42,605
Young people exp		2,086			2,086	1,461
Sundry other minor costs		2,491	924		3,415	426
Total		178,323	29,178	20,643	228,144	220,848

St Luke's Parochial Church Council

Notes to the Accounts for the Year ended 31st December 2024

8. Number of employees and costs

	2024	2023
Average monthly number of employees	4	4
	£	£
Wages and salaries:		
Ministry	29,740	28,970
Non-ministry	13,749	13,635
Total	43,490	42,605

The key management of the church consist of Clergy and the Churchwardens. The Clergy are paid a stipend directly by the Diocese and the Churchwardens are voluntary positions.

The support staff to the Clergy and Churchwardens are paid.

No employee received emoluments of more than £60,000 during the year.

9. Trustees

During the year, the charity was under the control of the trustees. None of the trustees (nor any persons connected with them) received any remuneration. However, Richard Hudson was reimbursed £220 for assistance at funerals and weddings.

No other trustees have received any other benefits from the charity during the year or were reimbursed expenses (2023: none)

10. Support Costs (all in General)

	2024	2023
	£	£
Governance – Independent Examiner	400	–
Total	400	–

St Luke's Parochial Church Council

Notes to the Accounts for the Year ended 31st December 2024

11. Tangible fixed assets

	Freehold Property	Freehold Property improvements	Fixtures and fittings	Equipment	Total
	£	£	£	£	£
Cost at 1 January 2024	114,000	2,137	15,503	17,223	148,863
Additions during the year				3,072	3,072
Cost at 31 December 2024	114,000	2,137	15,503	20,295	151,935
Depreciation at 1 January 2024	32,490	2,137	14,778	16,153	65,558
Charge for the year	1,311	–	641	1,234	3,186
Write off			84		84
At 31 December 2024	33,801	2,137	15,503	17,387	68,828
Net Book Value at 31 December 2024	80,199	–	–	2,908	83,107

12 Stocks and works in progress

	2024	2023
	£	£
Greeting cards and booklets	<u>314</u>	<u>559</u>

13. Debtors

	2024	2023
	£	£
Tax recoverable	2,059	2,134
Pre payments and accrued income	701	411
Total	<u>2,760</u>	<u>2,544</u>

St Luke's Parochial Church Council

Notes to the Accounts for the Year ended 31st December 2024

14. Cash at Bank and in hand

	2024 £	2023 £
Deposit Accounts		
CCLA	30,034	28,520
Church Gold Account CAF	57,480	71,711
Hall Gold Account CAF	20,667	27,026
Total Deposits = Investments	108,181	127,257
Current Accounts		
Church CAF	7,368	9,538
Hall and Theatre	3,058	4,161
Cash in hand	45	-
Total cash at bank and in hand	10,471	13,699

15. Creditors : Amounts falling due in one year

	2024 £	2023 £
Agency collections	(76)	-
Independent examiner	400	-
Total	324	-

St Luke's Parochial Church Council

Notes to the Accounts for the Year ended 31st December 2024

16. Movement I Funds

Fund	Brought Forward £	Incoming resources £	Resources Expended £	Transfers	Carried forward £
Restricted Funds					
OMF	-	1,831	1,818		13
CPAS	-	1,081	1,081		-
CMS	-	2,476	2,476		
Bible Society	-	731	731		-
Tearfund	-	647	641		6
Christian Aid	-	1,230	1,217		13
Open-Doors	-	1,773	1,949		(176)
Poole - WAU		3,193	3,181		12
Weddings/funerals	-	428	472		(44)
Routes to Roots	-	790	783		7
Health - SAF		455			455
Poole Foodbank	-	523	542		(19)
FaithWorks	-	570	753		(183)
Community	2,995		844		2151
Theatre					
Roof	5,000		5,000		-
Total Restricted	7,995	15,728	21,488		2,235
Designated Funds					
Bookstall	1,533	110	924		719
Development	26,050	137	412		25,775
Church Hall	28,006	21,406	27,841	(25)	21,546
Legacies	33,734	21,030		(32,000)	22,764
Total Designated	89,323	42,683	29,177	(32,025)	70,804
Total General Fund	130,048	148,121	178,724	32,025	131,470
Total Funds	227,366	206,535	229,392	-	204,509

St Luke's Parochial Church Council

Notes to the Accounts for the Year ended 31st December 2024

17 Church Hall account for the year to 31st December 2024

	2024	2023
	£	£
Income		
Use of hall		
Regular users	16,977	18,072
Parties & others	<u>3,782</u>	<u>3,679</u>
	20,759	21,751
Bank Interest	<u>648</u>	<u>354</u>
Total Income	21,407	22,105
Expenditure		
Admin	7,887	6,828
Heating and lighting	4,474	2,901
Insurance	1,440	1,420
Resources	351	235
Telephone and water	789	1,185
Maintenance, Cleaning & repairs	12,841	7,021
Bank charges	<u>60</u>	<u>-</u>
Total Expenditure	27,842	19,590
Surplus/ (Deficit)	(6,435)	2,515
Transfers	(25)	(2,873)
Balance brought forward	28,006	28,364
Carry forward	21,546	28,006

18. Bookstall Account for the year to 31st December 2024

	2024	2023
Income		
Receipts	111	288
Expenditure		
Purchases	<u>924</u>	<u>259</u>
Surplus/(Deficit) over Expenditure	(813)	29
Transfers		1,313
Brought forward	1,533	191
Carry forward	720	1533

St Luke's Parochial Church Council

Notes to the Accounts for the Year ended 31st December 2024

19 Taxation

The charity is a registered charity and therefore is exempt from taxation.

END OF DOCUMENT