

Charity registration number: 1134767

# St Luke's Parochial Church Council

Annual Report and Financial Statements

for the Year Ended 31 December 2022

## St Luke's Parochial Church Council

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# Annual Report and Accounts of the Parochial Church Council 2022

## 1. Introduction

This Annual Report is produced by the Parochial Church Council (PCC) for the Annual Meeting of St Luke's Church Parkstone on 23<sup>rd</sup> April 2023 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 Churchwardens Report as chair of the PCC during this time of vacancy and the Financial Statement of the Parochial Church Council for the year ending 31<sup>st</sup> December 2022, 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 4<sup>th</sup> April 2022 to 23<sup>rd</sup> April 2023

<b>Incumbent</b>	Vacancy
<b>Churchwardens</b>	Glenda Hammond* and Virginia Stacey*
<b>Hon Treasurer</b>	Steve Blight*
<b>Deanery Synod</b>	Brian Finch, <i>Glenda Hammond</i> and Richard Hudson
<b>Elected to 2023</b>	<i>Steve Blight*</i> , Roger Jones*, Anne Roberts, Janine Newman
<b>Elected to 2024</b>	Martin Holst, Andy Roberts*(resigned 06.02.2023), Julie Murphy*, Simona Reeves (resigned 12.11.2022)
<b>Elected to 2025</b>	Kate Giles, Carole Schouten, Lis Cullis, Christine Gilbert (PCC Secretary),
<b>LLMs</b>	John Pattison, Justin Coldstream
<b>Attending:</b>	Lesley Lockie (Administrator) and Anna Counsell (Children's and Families Minister)

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 of co-operating with the churchwardens, Glenda Hammond and Virginia Stacey in promoting 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 churchwardens 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 churchwardens (during this time of vacancy), are 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, 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:

<b>Standing &amp; Finance Committee</b>	<b>Glenda Hammond and Virginia Stacey</b>
<b>Fabric Maintenance &amp; Development</b>	<b>Roger Jones</b>
<b>Church Hall</b>	<b>Anne Roberts</b>

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

Date: 05/04/23

Vice-Chairs of the PCC

V.A. Stacey  
Glenda Hammond

### 3. Reports on the Work of the PCC, Leadership/Standing Committee and Sub-Committees

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 2022 with meetings taking place in the Church Rooms:

- a) The welcoming of new members and the approval of Teams for 2022 – 23
- b) Vote of thanks led by churchwardens for Chris and Maggie as Chris retires as our Vicar. We thank God for all their work after over 21 years and pray God's blessing as they start a new phase of their lives.
- c) Approval for Steve Blight to be our Honorary Treasurer and Christine Gilbert to continue as PCC Secretary.
- d) Approval of our Mission tithe for the year.
- e) Church Finances; approval of the budget for 2023.
- f) The PCC approved Glenda Hammond and Virginia Stacey (Churchwardens) to be vice-chairs of the PCC
- g) Approval for appointments to the Standing and Finance and other Committees.
- h) The Vacancy, Away Days, the appointment of Parish Reps, Virginia Stacey and Roger Jones, producing a Parish Profile and advert, the suspension of the right for CPAS to present a candidate.
- i) **Safeguarding:** this is a standing item on the agenda with our safeguarding officer, Julie Murphy attending and advising. Julie led in house safeguarding training in November and a Domestic Abuse policy was discussed
- j) **Finance:** is also a standing item on the agenda with Steve Blight updating the PCC. The PCC discussed legacies and donations, our income being below budget and ways to encourage giving.
- k) **Pastoral Care:** The team continued to meet regularly, the contact list is revised each meeting and the team continue to support the elderly and vulnerable. Monthly soup lunch starting up in 2023 and coffee has resumed following Sunday services.
- l) **Church Hall:** General maintenance has taken place. All bookings are back including party bookings.
- m) **Church Fabric:** Leaky roof has been looked at. The Quinquennial works currently on hold. Electrics checked and Honour Board now in place. Lightening conductor fixed and discussions on how best to manage the heating in church
- n) Worship and extra church services i.e. Easter, Harvest, Remembrance, Christmas and concerts
- o) **Children's and Youth Ministry:** Lots of activities and events have taken place in 2022. Parents and Toddlers has recommenced along with Messy Church, Youth Club and children's groups. Refurbishing the Church Rooms was approved.
- p) Approval for St. Luke's ACTS to perform a Pantomime at the Church Hall in 2023
- q) Share Account and Deanery plan
- r) Presentation by Lesley Lockie on GDPR

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

*Christine Gilbert – PCC Secretary*

#### 4. Churchwardens Report on 2022

LIVING AND SHARING THE GOOD NEWS OF JESUS CHRIST

**OUR VERSE FOR 2023: 'May the Lord direct your hearts into God's love and Christ's perseverance'**

*2 Thessalonians 3:5 (NIV)*

We start this report by saying that 2022 was certainly a momentous year for St Luke's!

Chris announced his retirement as our vicar at the end of October 2021 and the beginning of 2022 was spent planning a farewell party to acknowledge his and Maggie's faithful service over twenty-one years. A fish and chip party saw one hundred and fifty, past and present, members of our church family gather to say goodbye. Although it was a fitting tribute, the weekend of 11th and 12th February was tinged with great sadness for us all, especially as Chris preached his last sermon on Sunday 12th.

As far as he was able, Chris left us in a good position to begin the process of moving forward. It has been, and still is, a huge learning curve but (because) the Lord has put so many people in place to support, encourage and steer us through this period of interregnum. We have, therefore, been journeying together under Christ's Overshadowing throughout this time.

We decided quite early on in the year to try and do a few things well rather than attempting to extend ourselves beyond what was possible with the resources/personnel already in place. We have continued with a 10.30 a.m. service in church each Sunday, which is also 'Zoomed', with Holy Communion every third Sunday. There is also the popular Zoom service every Wednesday with communion in church on the first of every month. Very often during a period of vacancy attendance numbers drop but we have maintained a strong congregation in church of up to 100 adults with up to 15 on Zoom every Sunday and between 15 -20 children attending the Groups in church. Like many churches, some have not returned to worship with us post Covid, but we have seen a number of new worshippers joining our church. A huge thank you to our Tech. Team for all the work they do to enable us to have everything on the overhead screen, for recording the services and for Zooming on Wednesdays and Sundays.

An enormous thank you goes to Andrew Cullis for leading us with the themes for our weekly worship and for producing excellent booklets for studying in our Connect Groups. These have been very helpful and well received. We thank our dedicated LLMs, Roy Stacey, Ruth Greig, John Pattison and Justin Coldstream as well as Carole Schouten, Martin Holst and John Bassett who have all worked tirelessly to keep both of our weekly services going. We also thank Jean Holt, Justin Coldstream and our singers who bring much joy every week with the music.

Most of our Connect Groups managed to keep meeting on Zoom during Covid but 2022 marked the return of joining up in person either weekly or fortnightly. These groups have been so helpful in deepening people's faith, for sharing in times of sadness or difficulty and for growing friendships. They have been especially helpful in making new members feel part of the St Luke's Family.

We are immensely grateful to Lesley Lockie and Christine Gilbert for their work in the office. Lesley has been a 'Tour de Force' as our administrators helping us accomplish so much which usually would be done by an incumbent. As the year progressed she was instrumental in designing our beautifully presented Parish Profile and updating our website ready for our advertisement for a new vicar. We are also so blessed that Christine agreed to stay on as our PCC secretary. A laborious and rather thankless task! Her knowledge of what we needed to do as custodians of St Luke's has proved to be absolutely invaluable. Thank you Christine for keeping us on track.

In order to produce a Parish Profile, in August the PCC appointed Roger Jones and Virginia Stacey as our Parish Representatives. Following some away days and then some smaller group discussions the content for the Profile was produced. Then with the help of Carole Schouten typing and editing and Lesley transferring the script, a draft Profile was completed, overseen by Roger and Virginia. After a number of draft versions and consultations and the PCC's approval, the document was produced. This now appears on our website and gives an overview of who we are and the God we serve.

After a few months of standing empty it was decided by the Diocese that the vicarage at Birchwood Road would either be sold or renovated and let out. With the Lord's provision and timing we then learnt that the diocese had purchased a new property and we have now collected the keys for our new vicarage at 2 Wellington Road. A beautiful four bedroom house located next door to the church!

We are pleased to report that Anna Counsell as our children's and families minister has been joined at St Luke's by husband Ben. They are a great team and a real asset for the church. They are supported brilliantly by John Parrett who helps with All Age services, the older children on Sundays and running the Friday night youth club. Anna still heads up the very popular Parents & Toddlers group on a Thursday. Thank you to all the helpers especially Harriet Sturgess and Linda Jones, it is a big commitment with every increasing numbers. 2022 was an exceptionally busy year for Anna. With a well-attended service for Bournemouth Collegiate College, a very successful Light Trail experience (Halloween alternative) Christingle and many other events for families when an amazing number of parents and children came through our church doors.

At St Luke's we have always been blessed with a dedicated Pastoral Team, mainly made up of Lay Pastoral Assistants. Their work during Covid was invaluable in keeping people connected and providing vital support where it was necessary. Now that we are

out of lockdown this ministry continues to serve those in need and also offers Home Communion to those unable to attend church in person. We thank Marianne Mutlow and the whole team for everything that they do.

The church continues to support both local and international missions. We thank Carole Schouten for stepping back into the role of Mission Chair and all the reps who work hard to update us with news and keep us connected with their particular mission. Our list includes giving to the Pains in Japan via OMF, the Cables in Israel under CMS, Tearfund, Christian Aid, the Deanery South Sudan partnership, Open Doors and the Bible Society. We also give to PACE as it shares the Gospel with pupils and supports pastoral carers in schools, Friends International and the vital work of The Food Bank, the Domestic Abuse Refuge, Routes to Roots, clothes for the homeless and much more. This Christmas we saw the largest number of Shoe Boxes being sent from us to the Samaritan's Purse appeal. Thanks to Julie Murphy for organising this and also to Roger and Linda Jones for transporting the Food Bank Collections each week.

Our sincere thanks also go to Roger Jones and the Fabric team who look after all aspects of the building. Maintaining an older building with a rather leaky roof and an elderly heating system to start with, is always going to be a challenge but on the whole the church is in fairly good order. As always we extend our heartfelt thanks to Richard Hudson for all the time he spends keeping things shipshape! We certainly would not be managing nearly so well without him. Also we must mention Margaret Lloyds, Alan Cotterell and Greg Robson who faithfully clean the church and all members of the flower team headed by Pam Gallop who never fail to gladden our hearts with their wonderful displays.

As always we thank Anne Roberts, Claire Storey, Liz Cotterell and Frank Westfield for all the work they do at the church hall. It is well run and beautifully maintained and remains a well-used community space.

For everyone at the moment money is rather tight. It is the same for most Churches but with God's provision, through some legacies, some wonderful donations, and a good number of very generous givers we have come through another year. Though our income continues to be below budget we have managed to keep expenditure down and with Steve Blight negotiating contracts and careful handling of resources we remain in a better position than many other churches. We thank Steve for all his hard work as our treasurer. We also thank Justin Coldstream, and Liz Cotterell who assist on the Finance team.

With all exciting and positive things that have happened in 2022 it has also been a year tinged with enormous sadness. At the end of the summer we lost Jo Haslam-Jones whose witness as a follower of Christ was an example to us all. Shortly after this her faithful friend Lorna Coombes also died - another good and faithful servant taken home. Then at the end of the year after returning to her house from church, one Sunday, we learnt that Sue Walkden had also gone to be with the Lord. Sue's passion and dedication to supporting Wau, South Sudan and her heart for pastoral care leaves an enormous hole. These wonderful members of our church family are all greatly missed.

The Lord has richly blessed us in every way during this time without a vicar to lead us. He has surrounded us with a wonderful team who have used all their gifts in His service. With grateful thanks to all who have seen us through this challenging period.

St Luke's remains a friendly, welcoming Spirit filled church. We thank God for you all and for His faithfulness.

*Virginia Stacey and Glenda Hammond  
Churchwardens*

## St Luke's Parochial Church Council

### Statement of Trustees' Responsibilities

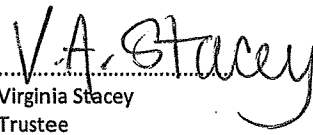
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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; and
- 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 20/03/23 and signed on its behalf by:

  
.....  
Virginia Stacey  
Trustee

## St Luke's Parochial Church Council

### Independent Examiner's Report to the trustees of St Luke's Parochial Church Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 17.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of St Luke's Parochial Church Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

#### Independent examiner's statement

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 St Luke's Parochial Church Council as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and 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 to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
Sue Wintle  
Association of Accounting Technicians

27 Bascott Road  
Wallisdown  
Bournemouth  
Dorset  
BH11 8RJ

Date:.....



## St Luke's Parochial Church Council

### Statement of Financial Activities for the Year Ended 31 December 2022

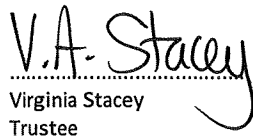
	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies		167,033	18,279	185,312	177,757
Charitable activities		5,895	720	6,615	4,102
Other trading activities		21,837	2,467	24,304	11,392
Investment income	4	<u>570</u>	<u>-</u>	<u>570</u>	<u>18</u>
<b>Total Income</b>		<u>195,335</u>	<u>21,466</u>	<u>216,801</u>	<u>193,269</u>
<b>Expenditure on:</b>					
Raising funds		(11,491)	-	(11,491)	(11,194)
Charitable activities		<u>(167,032)</u>	<u>(22,057)</u>	<u>(189,089)</u>	<u>(186,284)</u>
<b>Total Expenditure</b>		<u>(178,523)</u>	<u>(22,057)</u>	<u>(200,580)</u>	<u>(197,478)</u>
Net income/(expenditure)		16,812	(591)	16,221	(4,209)
Gross transfers between funds		<u>(25)</u>	<u>25</u>	<u>-</u>	<u>-</u>
Net movement in funds		16,787	(566)	16,221	(4,209)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>160,986</u>	<u>5,980</u>	<u>166,966</u>	<u>171,175</u>
Total funds carried forward	17	<u>177,773</u>	<u>5,414</u>	<u>183,187</u>	<u>166,966</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 31 December 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	84,948	86,432
<b>Current assets</b>			
Stocks	12	559	685
Debtors	13	2,162	2,211
Cash at bank and in hand	14	<u>96,068</u>	<u>78,236</u>
		98,789	81,132
<b>Creditors: Amounts falling due within one year</b>	15	<u>(550)</u>	<u>(598)</u>
<b>Net current assets</b>		<u>98,239</u>	<u>80,534</u>
<b>Net assets</b>		<u>183,187</u>	<u>166,966</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	17	5,414	5,980
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>177,773</u>	<u>160,986</u>
<b>Total funds</b>	17	<u>183,187</u>	<u>166,966</u>

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 05/04/23 and signed on their behalf by:

  
 Virginia Stacey  
 Trustee

## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 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 recognised 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.

##### **Income and endowments**

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 the Financial Statements for the Year Ended 31 December 2022

#### **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 the 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**

Government grants 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 either to revenue or to 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 recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests 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 £100.00 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 capitalised and valued at historic cost.

## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 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 expected 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 the 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.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's 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.

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.

#### 2 Income from donations and legacies

	Unrestricted funds		Restricted funds	Total funds
	Designated	General		
	£	£	£	£
Donations and legacies;				
Donations from individuals	1,001	117,508	16,144	134,653
Legacies	-	24,898	-	24,898
Gift aid reclaimed	-	23,626	2,135	25,761
	<u>1,001</u>	<u>166,032</u>	<u>18,279</u>	<u>185,312</u>
<b>Total for 2022</b>	<u>1,001</u>	<u>166,032</u>	<u>18,279</u>	<u>185,312</u>
<b>Total for 2021</b>	<u>5,348</u>	<u>153,221</u>	<u>19,188</u>	<u>177,757</u>

#### 3 Income from other trading activities

	Unrestricted funds		Restricted funds	Total funds
	Designated	General		
	£	£	£	£
Events income;				
Other events income	-	448	2,467	2,915
Property rental income	18,738	2,651	-	21,389
	<u>18,738</u>	<u>3,099</u>	<u>2,467</u>	<u>24,304</u>
<b>Total for 2022</b>	<u>18,738</u>	<u>3,099</u>	<u>2,467</u>	<u>24,304</u>
<b>Total for 2021</b>	<u>10,447</u>	<u>958</u>	<u>(13)</u>	<u>11,392</u>

## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 4 Investment income

	Unrestricted funds		Total
	Designated	General	funds
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	95	475	570
<b>Total for 2022</b>	95	475	570
<b>Total for 2021</b>	2	16	18

#### 5 Expenditure on raising funds

##### a) Costs of trading activities

		Unrestricted funds		Total
	Note	Designated	General	funds
		£	£	£
Trading subsidiary costs		-	243	243
Property rental income costs		11,248	-	11,248
<b>Total for 2022</b>		11,248	243	11,491
<b>Total for 2021</b>		11,194	-	11,194

## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 6 Grant-making

##### Analysis of grants

	Grants to institutions	
	2022	2021
	£	£
<b>Analysis</b>		
Bible Society	2,365	2,548
OMF Pains	7,850	8,412
CMS	4,696	3,556
CPAS	3,285	3,427
Poole WAU Sudan	4,061	4,934
Christian Aid	2,851	2,557
Open Doors	2,121	2,159
Tear Fund	1,616	3,899
Routes to Roots	490	500
Evangelical Alliance	250	250
DEC for Ukraine	145	-
Poole Foodbank	678	256
PACE	440	500
Friends International	223	250
Churches Together	48	50
Poole Street Pastors	90	100
	31,209	33,398

#### 7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	1,485	1,515

## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

**Richard Hudson**

£400 (2021: £280) of expenses were reimbursed to Richard Hudson during the year.

Funds received for vergger duties

No trustees have received any other benefits from the charity during the year.

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>40,440</u>	<u>42,706</u>

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

#### 10 Taxation

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



## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2022	<u>114,000</u>	<u>34,875</u>	<u>148,875</u>
At 31 December 2022	<u>114,000</u>	<u>34,875</u>	<u>148,875</u>
<b>Depreciation</b>			
At 1 January 2022	29,868	32,575	62,443
Charge for the year	<u>1,311</u>	<u>173</u>	<u>1,484</u>
At 31 December 2022	<u>31,179</u>	<u>32,748</u>	<u>63,927</u>
<b>Net book value</b>			
At 31 December 2022	<u>82,821</u>	<u>2,127</u>	<u>84,948</u>
At 31 December 2021	<u>84,132</u>	<u>2,300</u>	<u>86,432</u>

#### 12 Stock

	2022 £	2021 £
Stocks	<u>559</u>	<u>685</u>

#### 13 Debtors

	2022 £	2021 £
Prepayments	410	410
Other debtors	<u>1,752</u>	<u>1,801</u>
	<u>2,162</u>	<u>2,211</u>

#### 14 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	10	40
Cash at bank	<u>96,058</u>	<u>78,196</u>
	<u>96,068</u>	<u>78,236</u>

## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	-	(2)
Accruals	550	600
	550	598

#### 16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 31 December 2022 £
	General £	Designated £		
Tangible fixed assets	84,948	-	-	84,948
Current assets	78,392	14,983	5,414	98,789
Current liabilities	(550)	-	-	(550)
Total net assets	162,790	14,983	5,414	183,187

#### 17 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	160,986	195,335	(178,523)	(15,008)	162,790
<i>Designated</i>					
Legacy	-	-	-	14,983	14,983
<b>Total unrestricted funds</b>	160,986	195,335	(178,523)	(25)	177,773
<b>Restricted funds</b>					
Missions	98	16,175	(16,261)	25	37
Development Project	2,737	-	(38)	-	2,699
Flowers	73	-	(68)	-	5
St Lukes Community Theatre	1,836	1,767	(1,082)	-	2,521
Weddings and Funerals	406	720	(974)	-	152
Leaving gift donations	830	2,805	(3,635)	-	-
<b>Total restricted funds</b>	5,980	21,467	(22,058)	25	5,414
<b>Total funds</b>	166,966	216,802	(200,581)	-	183,187

## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2022

The specific purposes for which the funds are to be applied are as follows:

Development project - chairs are held as fixed assets and are being depreciated yearly, the remainder of the fund is held in the bank for development in line with the purposes of the donations.

Missions - represents donations given for specific mission projects, only to be spent on those projects.

Flowers - funds received to be spent flowers in church.

ACTS Community theatre - reserved for the St Luke's Community Theatre group.

The wedding & funeral fund - money received which is payable to an organist, a vergier, and the presiding minister.

Leaving gift donations - monies collected for leaving gifts, the balance being those not yet distributed.

**ST LUKE'S CHURCH, PARKSTONE**

**Church Hall Account**

**For the Year Ended 31st December 2022**

<b><u>Income</u></b>	<b><u>2022</u></b>		<b><u>2021</u></b>
	<b>£</b>		<b>£</b>
<b><u>Use of Hall -</u></b>			
Regular users	19,573	10,642	
Parties & others	2,295	150	
Booking deposits	140	-60	
	22,008		10,732
Fund Raising	-		-
Grants & donations	1,001		5,178
Bank Interest received	96		2
	<u>23,105</u>		<u>15,912</u>
<b><u>Expenditure</u></b>			
Lighting & Heating	- 825	3,180	
Telephone	415	384	
Water	103	100	
Insurance	1,320	1,320	
Maintenance, Cleaning & Repairs	9,975	10,093	
New equipment	35	-	
Fabric and Buildings	-	-	
Admin	144	60	
Bank charges	81	96	
Miscellaneous	2	22	
	<u>11,250</u>	<u>15,255</u>	
Surplus of Income over Expenditure	11855		657
Transfer to Church Funds	2500		2000
Income from casual hires	1908		
	<u>7447</u>		<u>-1343</u>

**ST LUKE'S CHURCH, PARKSTONE**

**Bookstall Account**

**For the Year Ended 31st December 2022**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>£</b>	<b>£</b>
<b><u>Income</u></b>		
Receipts	246	496
<b><u>Expenditure</u></b>		
Purchases	485	457
	<hr/>	<hr/>
	485	457
	<hr/>	<hr/>
Surplus/-deficit of Income over Expenditure	-239	39

