

Charity registration number: 1134767

# St Luke's Parochial Church Council

Annual Report and Financial Statements

for the Year Ended 31 December 2019

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# **St Luke's Parochial Church Council**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 20

# St Luke's Church Parkstone

**'To be a Community of Whole-Life Disciples of Jesus Christ  
committed to Worship, Growth, Fellowship and Mission.'**

## **Annual Report and Accounts of the Parochial Church Council 2019**

### **1. Introduction**

This Annual Report is produced by the Parochial Church Council (PCC) for the Annual Meeting of St Luke's Church Parkstone on 29<sup>th</sup> March 2020 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. This report also includes a Financial Statement of the Parochial Church Council for the year ending 31<sup>st</sup> December 2019, independently audited as required and approved by the PCC. The full Financial statement is available from the Honorary Treasurer and is pinned to the notice board at the back of St. Luke's. A shorter and more accessible summary of the Accounts for 2019 is included at the end of this Report.

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 (Leadership 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 7<sup>th</sup> April 2019 to 29<sup>th</sup> March 2020

<b>Incumbent</b>	Revd Canon Christopher Strain*
<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 2020</b>	<i>Steve Blight*</i> , Roger Jones*, Sue Walkden, Anne Roberts
<b>Elected to 2021</b>	Claire Storey, Geoff Sherwood, Martin Holst, Andy Roberts*
<b>Elected to 2022</b>	Kate Giles, Louise Samways, Carole Schouten, Justin Coldstream
<b>Co-opted to 2020</b>	Kate Wyatt, Claire Burgess
<b>LLMs</b>	John Pattison, <i>Justin Coldstream</i> (from 28 <sup>th</sup> September 2019)
<b>Attending:</b>	Christine Gilbert (Secretary) and Alisha Murphy (Youth representative)

The names of those occupying more than one position are in italics on second and subsequent occasions. Members of the Leadership Team/Standing Committee are marked with an asterisk.

St. Luke's Church PCC has the responsibility of co-operating with the incumbent, Revd Canon Christopher Strain 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 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 of people 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, Leading 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>Chris Strain</b>
<b>Fabric Maintenance &amp; Development</b>	<b>Kate Wyatt</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. 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.

On Behalf of the PCC

Date: .....

Chairman

### 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 2019:

- a) The welcoming of new members and the approval of Teams for 2019 – 20
- b) Approval for Steve Blight to be our Honorary Treasurer and Christine Gilbert to continue as PCC Secretary.
- c) Approval of our Mission tithe for the year.
- d) Church Finances; approval of the budget for 2020.
- e) Approval for appointments to the Standing and Finance and other Committees.
- f) **Safeguarding:** is a standing item on the agenda with our safeguarding officer, Julie Murphy attending and advising as necessary. Chris also reported on safeguarding matters from the Diocese.
- g) **Finance:** is also a standing item on the agenda with Steve Blight updating the PCC.
- h) Events taking place: Church Weekend Away at Sidholme, The Flower Festival, Poole Wau Garden Party, Ladies Quiet Day, CAMEO, Autumn Fayre at the Hall, Harvest, Memorial and Remembrance Services, Beetle Drive, Cantabile Concert, Christmas Craft, plans to perform 'Calamity Jane' in 2020.
- i) **Church Hall:** Approval for a new cooker to be installed. Stage curtain track has been replaced and a visit and advice from 'Low Carbon Dorset' with PCC approving a suspended ceiling to be installed in order to reduce heating costs and power output.
- j) **Church Fabric:** Low energy strip lights installed in the Church Room, passing of Health and Safety policy, re-decoration of the Centenary Lounge, new outside noticeboard and outside areas re-seeded, Archdeacon's Visit in July.
- k) Approval of Eucharistic Ministers to help with the distribution of Holy Communion
- l) Updates from all teams
- m) CMS Coffee Morning in May with a visit from our CMS Mission partners the Bennett family.
- n) Children's and Youth Ministry: Maggie has stepped down as Children's and Families Minister, many thanks to her. Thanks to John Parrett for continuing to run Youth Club and teach in Pathfinders. The PCC approved advertising for a full or part time Children's and Families Minister.
- o) Eight people being commissioned as Lay Worship Leaders in May and Justin Coldstream becoming licensed as an LLM (Lay Licensed Minister) in September.

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

*Christine Gilbert – PCC Secretary*

#### 4. Vicar's Report on 2019 for the Church Annual Meeting 2020

***"A community of whole-life disciples committed to worship, growth, fellowship and mission."***

**Verse for 2019 "Seek first the Kingdom of God and his righteousness" Matthew 6:33**

**What are we here for?** This existential question could be answered in a number of ways! I wonder what your personal response would be as an individual, a citizen and as part of the church? As a Parish Church we are guided by a piece of legislation passed in the year I was born! It is called "The Parochial Church Councils (Powers) Measure 1956 as amended." That may not sound gripping, but it does helpfully define the principal functions, or purposes of PCCs as **"co-operation with the minister in promoting in the parish the whole mission of the Church pastoral, evangelistic, social and ecumenical;"** That is quite an exciting mandate for a piece of legislation! We are here for mission! Jesus would have agreed with that.

We are indeed here for mission and service, but as a community of faith, there are other aspects to our being and doing. At St Luke's we have summarised our sense of vocation in our "Purpose Statement" which is ***"to be a community of whole-life disciples committed to worship, growth, fellowship and mission."*** This year I shall consider how we have fulfilled the PCC's missional purpose and more broadly our worship, growth and fellowship, though it is impossible to draw tight distinctions in what we are and do. It all runs together!

**PCC Business:** Thank you to Christine Gilbert, our PCC secretary, who in her report notes the agenda items the PCC has considered in 2019. My own narrative should be set alongside her excellent summary.

**The Pastoral ministry** of St Luke's is most significant and important as we serve the Parish and wider community as well as church members. People come together to meet God and one another, and lives are touched and people restored as they share their stories of joys and sorrows, worship, pray and engage with God's Word. In these days when mental wellbeing and health is such a concern, people meeting together and sharing life is so important.

On Sundays and during the week there are many gatherings: Sunday services, the Wednesday Coffee Hour, the monthly One-to-One lunches and Thursday lunch, Mother's Union (Families First), Oasis, Men's Pub Night and Parents and Toddlers in the Church attended by over 50 children and an equal number of parents/carers each Thursday. The CAMEO three day holiday club for seniors met for the 21<sup>st</sup> time last

August with a reunion in May (well done to that team). We ran quiz evenings, a fish and chips supper, barbecues at the vicarage, youth club on Fridays in term-time and other children's events.

The Pastoral Team members and others demonstrate care through home visits, phone calls and bringing people to events. Our ten Connect Groups are for pastoral care as well as formation and growth in faith, and many people find huge support from these. *Might those not yet part of a group join one?*

We take baptisms, weddings and funerals and value the opportunities for pastoral, evangelistic and social ministry these life events provide. Thank you to Marianne Mutlow for chairing a strong pastoral team and to Sue Walkden our secretary and to all Lay Pastoral Assistants and others. St Luke's is a church which does care, though there is more we can be and do.

These groups are open to all, but we are also very committed to making our **church facilities and premises available** to the parish and community around. The church is used by Bournemouth Collegiate School on a number of occasions for services and concerts. The Cantabile choir performs three excellent concerts each year. Twice in 2019 the church was used as a Polling Station with glowing feedback. Throughout the week our lovely building is kept open as a quiet space for all.

**The Church Hall** all is used for the Rainbows, Brownies, Guides and Rangers, a dance school, Weight Watchers, Pilates, the Women's Institute, a Flower Club, a children's sports group, our church drama group, badminton and very many children's parties and other events throughout the year. The Church of St Luke's, as the Church of England throughout the country, is at the centre of and creating community.

**St Luke's supports a number of local charitable groups** which serve our town. These include Routes to Roots, The Women's Refuge, the local Abbeyfield, Waste not Want not, PACE and the MARS project in schools, Friends International, Refugee ministry, Street Pastors and more. In these we work **ecumenically** and so are often fulfilling the four aspects of mission at the one time.

Further we support mission in the UK and throughout the world as we partner with mission agencies details of which are regularly communicated and displayed around the church building. Thanks to the **World Church and Missions Group** led by Carole Schouten. It is so good that we continue to give 10% of our church income to mission beyond the parish and have extra events to raise awareness and support.

In all we do **Safeguarding** is something we take very seriously. This matter is a standing item on PCC, and youth and pastoral team agendas. This year we have updated our web site and noticeboards to comply with national requirements. We have sent out the National Safeguarding Policy to all members of the church and responded to the Bishop's Past Historic cases directive and the delegation requirement. Many people have attended training and completed or renewed DBS checks. Safer recruitment is applied to all relevant positions. Thanks to Kate Wyatt and Julie Murphy for their help.

**St Luke's is committed to working ecumenically** and we take part in Churches Together initiatives. 2019 has seen an increasing commitment to working together in the town. We also value being part of the Deanery of Poole and North Bournemouth and the Diocese of Salisbury.

**We are very conscious of our duties as trustees** as set out by the Charity Commissioners, namely,

1. *To ensure our charity is carrying out its purposes for the public benefit,*
2. *To comply with our charity's governing document and the law,*
3. *To act in our charity's best interests,*
4. *To manage our charity's resources responsibly,*
5. *To act with reasonable care and skill,*
6. *To ensure our charity is accountable,*

**The PCC** meets six times a year and its Standing and Finance Committee meet between each PCC meeting. Agendas and accompanying papers are sent out in good time. The PCC follows the agenda, and minutes are sent out soon after the meetings. The Fabric Team and the Hall Team are other sub-committees of the PCC and meet at least quarterly. The Vicar and churchwardens keep the PCC advised of any concerns.

**I am extremely grateful to all PCC members for their commitment and support.** I am especially grateful to our secretary for many years, Christine Gilbert and to our excellent churchwardens, Glenda Hammond and Virginia Stacey. They are always encouraging and diligent in all they do, especially in these days when compliance and good governance have rightly become more important. They undertake much of which most

people are unaware in overseeing the life of the church. We are always looking out for more people to come alongside us and assist with some of the roles and tasks. We would like to have a volunteer vergger, even though Richard Hudson continues to do so much, and to him we are ever so grateful. Thanks to those who help clean parts of the church and toilets, who put up the splendid new noticeboard, who cut the hedges and bushes, look after the flowerbeds etc. We appreciate what you do.

*If you are not that involved could you partner with us more fully and offer some practical assistance?*

**Finance:** The church as an organisation cannot operate without finance! Thank you very much to Steve Blight for being a superb treasurer who combines efficiency with a deep faith and love for God and others. Clear financial statements are provided for all PCC and Standing Committee meetings and questions are answered. Thank you too to Liz Cotterell for managing the Hall finances, Glenda again for all her help and to Justin Coldstream for looking after Gift-Aid.

**Please do look at the Financial pages and summaries in the 2019 Accounts.** Once again we budgeted very tightly last year. Both income and expenditure were below budget but expenditure more so; this meant a surplus of £12,000. However, this was mainly due to the drop in salaries with Maggie moving from two days a week to one in 2018 and standing down completely at the end of July 2019 and no children's minister. As we appoint a new person this year (see below) we **need to increase our giving as a church by about 10%.** We also need to build up some funds for the next five-yearly inspection work to be done on the church building and capital replacements.

Many people are giving very generously, but in spite of much communication the reality is that we do not have sufficient regular givers from those in the younger age bracket. We invite all our members to give generously and invest into the future of our church. Please see the new **Giving to Grow** leaflet which sets out the how and why of Christian Giving. *Could you consider setting up a Standing Order please and put this in place at this time?*

**Sunday Worship:** It is very good that we continue to have three Sunday Services. Numbers at 9am remain at around 35 – 40. Numbers at 10.30 have dropped a little mainly as people attend less frequently, but we are seeing some new people joining us and this is most encouraging.

*Might we each consider whether we prioritise Sunday worship adequately and come?*

In our mains services we used the lectionary for most of the year but studied Old Testament characters in the summer. On Sunday evenings we are normally around 10-12 and appreciate a variety of styles of worship. "Jesus the Game-Changer" at a Café Church on the 2<sup>nd</sup> Sunday of each month has been excellent.

**Midweek Meetings for Worship and Growth:** Most of the Connect Groups enjoyed and learnt much from the excellent **Alpha Course** Film series in the Spring. In the autumn we used the **Bible Society's Bible Course** and this was received with great appreciation.

Thank you to all who lead in worship or assist in anyway with music, readings and prayers. We are very pleased to have the Revd Andrew Cullis join us and his ministry and that of Lis is much appreciated, and a great help to me. We are also thankful for the ministry of John, Justin, Roy and Ruth, our Licensed Lay Ministers and of our new Lay Worship leaders. And thanks to our Prayer Ministry team co-ordinated by Ruth Greig.

**Children and Young People:** I do want to thank the marvellous team of leaders and helpers amongst all the groups – Crèche/ Scramblers, Climbers, Explorers and Pathfinders. The Friday Youth Club is nearly two years old and numbers around 15. Thanks to John Parrett and the small team for their commitment and enthusiasm. Though it is unlikely that our children will be reading this (!) we do thank God for them and value their presence. May they always be welcome.

As I write in early February, I am now able to say how very pleased that we have just appointed a new **children's and families minister** following much thought and prayer. Anna Stainer is to join us in March and will bring much blessing to the church. Please receive her warmly and let us all work well with her as we disciple our precious children and their families. We ask for your partnering, prayer and financial support (see above).

### **Remembering 2019 – Some Highlights!**

This is how I reflected in our Christmas Newsletter (some already mentioned) - **Creation Praise** our amazing Flower Festival, Wind in the Willows, Houseparty at Sidholme, The Bible Course, 8 new LWLs, 3 new LPAs, 9 Confirmed, 21<sup>st</sup> CAMEO, new people joining, Church a Polling Station x2, fish & chips supper, craft evenings, Jesus the Game-Changer, Alpha, great worship, helpful teaching, Justin licensed as a LLM, prayers and £25,000 given to mission, new babies, growing faith, school links, PCC advertising for children's and families worker, YOU! **Give thanks!**

### **Hall Developments**

Have you seen the new cooker, noticed the rehung stage curtains and newish cupboards. Next year we hope to replace all the electrics and improve insulation in the roof to increase efficiency as part of our environmental commitment. The Hall is in use most days serving the community and church. Well done all! More details can be found in Anne Roberts report. Thank you to the Hall team she chairs

### **Church Improvements this year**

The exterior area at the west end of the church looks so much better. The old bushes have been removed and the grassed area almost looks like a lawn. The two old noticeboards have been replaced as noted above with one new smart one, the heater inside is quieter, there are new curtains in the kitchen room and a number of people are helping keep the church clean (though more are needed). A couple of mornings of work were successful. The Archdeacon's visit raised a few minor items which we are attending to. Thank you to Kate Wyatt, Glenda and all who contribute in this area. *Again might others help us here?*

**Communications:** We need to develop our media and communications further and need some help in this area as in others. Offers are welcome! I do feel hard pressed at times, and sharing together is how we should operate.

**Personally,** my personal deep thanks again to Maggie for all she does in supporting me and many in the life of St Luke's. Beyond St Luke's I am involved in various ways with the Diocese and Deanery. I am a trustee of the Poole-Wau (South-Sudan) Partnership and of PACE, a governor at St Edward's School, help with assemblies and services for Bournemouth Collegiate, and am involved in Churches Together.

Finally, **thank you for being part of St Luke's** and for all you do publicly and especially privately. It is a privilege to be your vicar, and usually a joy! The pace of change is fast and the culture is challenging, but we rejoice in the Lord, his love and salvation, his presence in our lives and the faith, hope and love which are his gift to us. **May we continue to fix our eyes on Christ as his followers and children, to go out with the good news to all we meet and know that he is with us to the very end of the age.**

2019 was a good year and we look forward to the years to come. Please do join with us. With every blessing and love,

**Revd Canon Chris Strain**  
February 2020

## **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 ..... and signed on its behalf by:

.....  
Rev Canon Christopher Strain  
Trustee

## St Luke's Parochial Church Council

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

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 9 to 20.

#### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### 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 Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

.....  
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 2019

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Income and Endowments from:</b>					
Donations and legacies		142,382	15,510	157,892	159,780
Charitable activities		9,453	14,106	23,559	8,689
Other trading activities		18,748	-	18,748	18,020
Investment income	4	<u>267</u>	<u>-</u>	<u>267</u>	<u>162</u>
Total Income		<u>170,850</u>	<u>29,616</u>	<u>200,466</u>	<u>186,651</u>
<b>Expenditure on:</b>					
Raising funds		(16,172)	-	(16,172)	(28,477)
Charitable activities		<u>(143,413)</u>	<u>(26,068)</u>	<u>(169,481)</u>	<u>(166,764)</u>
Total Expenditure		<u>(159,585)</u>	<u>(26,068)</u>	<u>(185,653)</u>	<u>(195,241)</u>
Net movement in funds		11,265	3,548	14,813	(8,590)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>166,963</u>	<u>4,759</u>	<u>171,722</u>	<u>180,312</u>
Total funds carried forward	15	<u><u>178,228</u></u>	<u><u>8,307</u></u>	<u><u>186,535</u></u>	<u><u>171,722</u></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 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	11	89,499	91,120
<b>Current assets</b>			
Stocks	12	729	290
Debtors	13	3,344	3,366
Cash at bank and in hand		<u>94,076</u>	<u>77,617</u>
		98,149	81,273
<b>Creditors: Amounts falling due within one year</b>	14	<u>(1,113)</u>	<u>(671)</u>
<b>Net current assets</b>		<u>97,036</u>	<u>80,602</u>
<b>Net assets</b>		<u>186,535</u>	<u>171,722</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		8,307	4,759
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>178,228</u>	<u>166,963</u>
<b>Total funds</b>	15	<u>186,535</u>	<u>171,722</u>

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Rev Canon Christopher Strain  
Trustee

## **St Luke's Parochial Church Council**

### **Notes to the Financial Statements for the Year Ended 31 December 2019**

#### **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.

##### ***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 2019

#### **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.

#### **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.

#### **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:

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

# St Luke's Parochial Church Council

## Notes to the Financial Statements for the Year Ended 31 December 2019

### 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			Total 2019	Total 2018
	Designated £	General £	Restricted funds £	£	£
Donations and legacies;					
Donations from individuals	90	118,276	13,332	131,698	132,453
Legacies	-	-	-	-	1,000
Gift aid reclaimed	7	24,009	2,178	26,194	26,327
	<u>97</u>	<u>142,285</u>	<u>15,510</u>	<u>157,892</u>	<u>159,780</u>

### 3 Income from other trading activities

	Unrestricted funds		Total 2019	Total 2018
	Designated £	General £	£	£
Property rental income	<u>15,750</u>	<u>2,998</u>	<u>18,748</u>	<u>18,020</u>

### 4 Investment income

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>232</u>	<u>232</u>	<u>144</u>

# St Luke's Parochial Church Council

## Notes to the Financial Statements for the Year Ended 31 December 2019

### 5 Expenditure on raising funds

#### a) Costs of trading activities

	Unrestricted funds		
	Designated £	Total 2019 £	Total 2018 £
Property rental income costs	16,172	16,172	28,477
	<u>16,172</u>	<u>16,172</u>	<u>28,477</u>

### 6 Grant-making

#### Analysis of grants

	Grants to institutions	
	2019 £	2018 £
<b>Analysis</b>		
OMF Pains	9,182	9,212
CMS	4,247	3,834
Bible Society	2,403	2,197
CPAS	2,893	2,775
Poole WAU Sudan	2,754	2,332
Christian Aid	1,535	1,536
Tear Fund	2,707	2,480
Open Doors	2,882	1,674
Routes to Roots	250	297
Evangelical Alliance	250	375
ICN Refugees	-	188
Hope in the Community	-	188
Poole Foodbank	493	31
Lewis Manning Hospices	-	225
PACE	562	188
Poole Refugees	250	-
Friends International	250	-
International Care Network	63	-
	<u>30,721</u>	<u>27,532</u>

The support costs associated with grant-making are £Nil (31 December 2018 - £Nil).

## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2019

#### 7 Net incoming/outgoing resources

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

	2019 £	2018 £
Depreciation of fixed assets	<u>1,621</u>	<u>1,715</u>

#### 8 Trustees remuneration and expenses

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

##### Rev Canon Christopher Strain

£1,529 (2018: £1,588) of expenses were reimbursed to Rev Canon Christopher Strain during the year.

Reasonable expenses on behalf of the work of the PCC

##### Richard Hudson

Richard Hudson received remuneration of £Nil (2018: £1,710) during the year.

##### Claire Storey

Claire Storey received remuneration of £4,954 (2018: £4,720) during the year.

Claire is paid as the hall caretaker

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

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>21,815</u>	<u>26,212</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 2019

### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2019	114,000	34,875	148,875
At 31 December 2019	114,000	34,875	148,875
<b>Depreciation</b>			
At 1 January 2019	25,935	31,820	57,755
Charge for the year	1,311	310	1,621
At 31 December 2019	27,246	32,130	59,376
<b>Net book value</b>			
At 31 December 2019	86,754	2,745	89,499
At 31 December 2018	88,065	3,055	91,120

### 12 Stock

	2019 £	2018 £
Stocks	729	290

### 13 Debtors

	2019 £	2018 £
Trade debtors	129	-
Prepayments	410	407
Other debtors	2,805	2,959
	3,344	3,366

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

	2019 £	2018 £
Other taxation and social security	69	71
Other creditors	444	-
Accruals	600	600
	1,113	671

# St Luke's Parochial Church Council

## Notes to the Financial Statements for the Year Ended 31 December 2019

### 15 Funds

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General	166,182	170,753	(158,804)	(6,500)	171,631
<i><b>Designated</b></i>					
Legacy	781	-	(781)	-	-
Youth Work Reserve	-	97	-	6,500	6,597
	<u>781</u>	<u>97</u>	<u>(781)</u>	<u>6,500</u>	<u>6,597</u>
<b>Total unrestricted funds</b>	<u>166,963</u>	<u>170,850</u>	<u>(159,585)</u>	<u>-</u>	<u>178,228</u>
<b>Restricted funds</b>					
Missions	172	15,101	(15,028)	-	245
Development Project	3,750	-	(917)	-	2,833
Flowers	426	409	(762)	-	73
Sidholme Weekend	411	8,525	(8,936)	-	-
St Lukes Community Theatre	-	4,916	-	-	4,916
Weddings and Funerals	-	665	(425)	-	240
	<u>4,759</u>	<u>29,616</u>	<u>(26,068)</u>	<u>-</u>	<u>8,307</u>
<b>Total restricted funds</b>	<u>4,759</u>	<u>29,616</u>	<u>(26,068)</u>	<u>-</u>	<u>8,307</u>
<b>Total funds</b>	<u>171,722</u>	<u>200,466</u>	<u>(185,653)</u>	<u>-</u>	<u>186,535</u>

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.

Sidholme - funds received for the Sidholme weekend.

Youth Work Reserve - designated for the employment of a youth minister.

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 vergers, and the presiding minister.

# St Luke's Parochial Church Council

## Notes to the Financial Statements for the Year Ended 31 December 2019

### 16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		
	£	£	£	£
Tangible fixed assets	89,499	-	-	89,499
Current assets	83,245	6,597	8,307	98,149
Current liabilities	(1,113)	-	-	(1,113)
Total net assets	<u>171,631</u>	<u>6,597</u>	<u>8,307</u>	<u>186,535</u>

**ST LUKE'S CHURCH, PARKSTONE**

**Church Hall Account**

**For the Year Ended 31st December 2019**

<b><u>Income</u></b>	<b><u>2019</u></b>		<b><u>2018</u></b>
	<b>£</b>		<b>£</b>
<b><u>Use of Hall -</u></b>			
Regular users	16,126		16,923
Parties & others	4,313		2,631
Booking deposits	-49		120
St Luke's Pre School	-		-
	<u>20,390</u>		<u>19,674</u>
Fund Raising	700		1,030
Grant	-		5,000
Bank Interest received	<u>35</u>		<u>18</u>
	21,125		25,722
<b><u>Expenditure</u></b>			
Lighting & Heating	3,268	A	443
Telephone	564		538
Water	91		96
Insurance	1,212		1,326
Maintenance, Cleaning & Repairs	10,018		6,473
New equipment	2,262		36
Fabric and Buildings	2,775		24,219
Bank charges	60		60
Miscellaneous	<u>5</u>		<u>11</u>
	20,256		33,202
Surplus of Income over Expenditure	869.75		-7480.23
Transfer to Church Funds	C <u>2000.00</u>		B <u>2000.00</u>
	<u>-1130.25</u>		<u>-9480.23</u>

Notes: A - includes £3866.19 rebate from Electricity

B - from 2017 surplus

C - from 2018

**ST LUKE'S CHURCH, PARKSTONE**

**Bookstall Account**

**For the Year Ended 31st December 2019**

	<b><u>2019</u></b> <b>£</b>	<b><u>2018</u></b> <b>£</b>
<b><u>Income</u></b>		
Receipts	771	837
<b><u>Expenditure</u></b>		
Purchases	649	1,338
	<hr/>	<hr/>
	649	1,338
Surplus/-deficit of Income over Expenditure	<hr/> 122	<hr/> -501