

Charity registration number: 1134767

# St Luke's Parochial Church Council

Annual Report and Financial Statements

for the Year Ended 31 December 2021

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

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# Annual Report and Accounts of the Parochial Church Council 2021

## 1. Introduction

This Annual Report is produced by the Parochial Church Council (PCC) for the Annual Meeting of St Luke's Church Parkstone on 4<sup>th</sup> April 2022 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 31<sup>st</sup> December 2021, independently audited as required and approved by the PCC.

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

- A Report on changes in the Electoral Roll since the last Annual Meeting - *to be given by the Electoral Roll Officer.*
- A Report upon the Fabric, Goods and Ordinance of the Church – *Given by the Churchwardens at the APCM*
- A Report on the proceedings of the Deanery Synod
- 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 18<sup>th</sup> April 2021 to 4<sup>th</sup> April 2022

|                        |   |
|------------------------|---|
| <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 2022</b> | Kate Giles, Susan Walkden, Carole Schouten, <b>Claire Burgess (resigned 18<sup>th</sup> April 2021)</b>   |
| <b>Elected to 2023</b> | <i>Steve Blight*</i> , Roger Jones*, Anne Roberts, Janine Newman  |
| <b>Elected to 2024</b> | Martin Holst, Andy Roberts*, Julie Murphy*, Simona Reeves   |
| <b>LLMs</b>            | John Pattison, Justin Coldstream  |
| <b>Attending:</b>      | Christine Gilbert (Secretary to 22nd Nov 2021), Lesley Lockie (Secretary from 17 <sup>th</sup> January 2022) 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 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 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, 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>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: .....

Vice-Chairs of the PCC

*Glenda Hammond C.W.*  
*Virginia Stacey C.W.*



### 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 2021 with meetings taking place on zoom and in person:

- a) The welcoming of new members and the approval of Teams for 2021 – 22
- b) Approval for Steve Blight to be our Honorary Treasurer and Christine Gilbert to continue as PCC Secretary until handover to Lesley Lockie as PCC Secretary in November 2021.
- c) Approval of our Mission tithe for the year.
- d) Church Finances; approval of the budget for 2022.
- e) The PCC approved Glenda Hammond and Virginia Stacey (Churchwardens) to be vice-chairs of the PCC in preparation for Chris Strain standing down as Vicar of St Luke's.
- f) Approval for appointments to the Standing and Finance and other Committees. Julie Murphy was elected to the Standing Committee in November 2021.
- g) **Covid 19: Church Services: We transitioned from online services only to worship within the church building from March 2021 but continue to provide Zoom alongside for those who felt unable to attend in person. Discussion took place regarding service times and midweek services.**
- h) **Safeguarding:** this is a standing item on the agenda with our safeguarding officer, Julie Murphy attending and advising as necessary. Chris also reported on any safeguarding matters from the Diocese.
- i) **Finance:** is also a standing item on the agenda with Steve Blight updating the PCC. The PCC discussed the ending of the furlough scheme, our income being below budget and ways to encourage giving.
- j) **Events taking place:** The Pandemic and subsequent lockdowns have resulted in all events being cancelled. Coffee time have moved successfully onto zoom with coffee/tea in the Vicarage garden when the weather and restrictions allowed.
- k) **Pastoral Care:** The team continued to meet regularly usually via zoom. The contact list was revised and the team have worked hard to support the elderly, vulnerable and those in isolation during the Pandemic.
- l) **Church Hall:** The Hall resumed bookings for regular users from 19<sup>th</sup> May 2021 but it was agreed not to take on any children party bookings because of Covid concerns. All regular users are asked to sanitise touch points within Hall.
- m) **Church Fabric:** A Quinquennial inspection took place November 2021. Work parties have recommenced. A new heater was installed in the Church Rooms, and the Church Roof has been repaired. The garden has been maintained and the toilets cleaned regularly.
- n) Updates from all teams
- o) **Children's and Youth Ministry:** Anna Counsell moved from a temporary contract to a permanent full time role as the Childrens and Families Minister in July 2021. Various events took place including a Light Trail and Campfire Carols. Six young people were confirmed in January 2022.
- p) **Training:** Four people commenced training as LPA's (Lay Pastoral Assistants) and one person commenced LLM (Lay Licensed Minister) in March 2021.
- q) **Staff:** Christine Gilbert retired from the role of Church Administrator in June 2021 and Lesley Lockie was appointed.
- r) **IT:** We have introduced Churchsuite, a church management database, updated our website and email address, and use Mailchimp as a platform to communicate our weekly newssheet to members.

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

*Christine Gilbert/Lesley Lockie – PCC Secretary*



#### 4. Vicar's Report on 2021 to be presented to the Annual Meeting 4<sup>th</sup> April 2022

**"A Christian community committed to worship, growth, partnership and mission."**

**Verse for 2021** *"May the God of hope fill you with all joy and peace as you trust in Him, so that you may overflow with hope by the power of the Holy Spirit"* Romans 15:13

I began my report last year writing, "2020 was a year like none other as the Covid19 pandemic took hold and changed the life of all nations...." I am sure that most of us thought that Covid would be behind us by the end of 2021, but that has not been so and we are likely to be living with the virus for some time. **Let us pray for God to lead us into a better future for all.**

**Patterns of Worship:** The early months of 2021 were bleak with many more people becoming ill with an increase in hospitalisations and deaths. The optimism and resilience of 2020 was absent and the winter was hard. As regards worship we moved all our services to zoom only until Palm Sunday, 28<sup>th</sup> March, when we moved back into the church + zoom on Sunday mornings. We also had a Sunday at 5pm and Wednesday at 9.30am service on zoom apart from some very good occasional evening services outside the church. In the autumn we moved to a pattern of Sunday at 10.30am in church + zoom, with Sunday evenings and Wednesday mornings alternating between in person and zoom with some mixed mode when we could. The decision was taken not to try and reintroduce a 9.00am service as many of that former congregation would no longer attend, many had moved to the 10.30am which had become rather more traditional with an older congregation, and simply we were stretched in terms of present and future resources. This means we do not now have a weekly Holy Communion though there are many local churches that people can attend for a Eucharist. The present pattern will need reviewing in due course but seems to work well for now.

**In spite of the challenges St Luke's has kept in good heart.** Well done to everyone for your commitment through the year. On Sundays our adult attendance averaged at just under 100 adults + 15 children in person plus 15 by zoom. Some of the older people have not returned to worship, but most have and are very appreciative and supportive. The greatest loss has been in the under 60s. This seems to be common to many churches. People feel they are associated with St Luke's, but attendance is often less than monthly and participation is limited— this is a huge challenge to the Church which Covid has exacerbated and accelerated. However, Sunday attendance should not be seen as the only measure of the growth of God's Kingdom!

Every year we have run **Alpha** or **Christianity Explored**. In the January lockdown we became part of a **Poole Alpha online zoom Course**. It was small but good and one person has joined St Luke's as a result.

**Anna Counsell has now been with us for nearly two years as our children's and families minister.** She has been brilliant showing great perseverance and faith in these difficult times, along with great creativity and excellent organisational and leadership skills. She has led the under 11s ministry very well and worked with our wonderful John Parrett in leading the small Friday night youth club. She also helps lead the popular Parents & Toddlers with Harriet Sturgess (to whom many thanks); this restarted in late September. The "Light Trail" on All Saints Eve, run with Ben, was stunning with 100 coming along. The "Campfire Carols" was a great success. It seems God is leading us into some new initiatives through these times. Please do really support and work with Anna.

The other excellent appointment we have made was of **Lesley Lockie** to be our new Administrator, building on the excellent work of Christine Gilbert over the previous 12 years. Lesley has helped us develop our communications and organisational capacity and we are delighted she has joined us. Thank you to Christine and Lesley.

As noted, St Luke's is not simply defined by our Sunday worship. **We are a community seeking to grow in faith, to partner with others and to serve and care for the community.** During the week nine Connect Groups are continuing to meet in person and/or by zoom. A great deal of pastoral care takes place both through the Pastoral Team and less formally. I am always amazed at the practical support that is offered to friends and neighbours through visits, phone calls, practical help, lifts, listening etc. Thank you to Marianne Mutlow who leads the Pastoral Team, to all LPAs and everyone. The ministry of Families First, the One-to-one lunch, special events etc has been limited due to Covid, but we hope for more activities in 2022. Thank you too to the Prayer Team led by Ruth Greig.

The church supports mission and we have continued to give away 10% of our income and have a successful Gift Day each July. Overseas we give to OMF (with the Pains in Japan), CMS (with the Cables in Israel), Tearfund, Christian Aid, the Deanery South Sudan partnership, Open Doors, the Bible Society and Samaritan's Purse Shoe Box appeal. 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 Women's Refuge, Routes to Roots, clothes for the homeless and much more.



**Community Use:** The church and the hall are well used by the community for Guides, Brownies and Rainbows, a Dance School, activities for children, pilates, the flower club, a new bridge club, local groups etc. In these and other ways the church is benefitting the parish and wider area.

**The building:** The Church's architect undertook the Quinquennial Inspection on the building in early December. We are glad to report that the church is in good order though there are a number of minor issues to attend to. The gas heating system will be something that will need addressing in the next few years due to its age and efficiency, and also most importantly due to its impact on the environment. Thank you to Roger Jones and the Fabric Team for their good work. We could do with some more younger people with practical skills to help look after the premises, and to assist in other areas such as projection and the PA system. Our ongoing thanks to Richard Hudson who, though no longer verger, continues to serve with great devotion. Thank you too to Margaret Lloyds, Alan Cotterell, Greg Robson and others for cleaning help! **The Church Hall** is also in good order thanks to Anne Roberts, Claire Storey and Liz Cotterell especially. The two small rooms are now much more serviceable. In the next two or three years there are plans to update the heating system and decorate.

**Church Finances** are always tight but we thank God for bringing us through another testing year. Though our income continues to be below budget we have managed to keep expenditure down too. The furlough system helped but we no longer have that benefit. We participated in the Diocesan Stewardship campaign in the autumn. We are ever so grateful to a good number of very generous givers and for those who have recently joined us, but some of our senior members are no longer with us and 2022 is going to be very difficult. We need to further explore more modern means of giving as cash is less used. We are extremely grateful to Steve Blight for his work as treasurer undertaken with great efficiency, deep faith and grace. Thank you too to Glenda Hammond and Justin Coldstream and others.

**We are very well served by our worship ministry team.** It is a delight to share with Revd Andrew Cullis and the LLM team of John Pattison, Justin Coldstream, Roy Stacey and Ruth Greig, and the Lay Worship Leaders. Thank you too to Jean Holt and Justin Coldstream for the musical lead they provide, to those who sing and assist with the technology.

Personally I have found this past year to be testing and experienced some burnout and health issues. The prospect of retirement from St Luke's has not been something we have found easy as you have all become dear to us and our life has been entwined with the church here. At the end of October I announced my retirement. The recent weeks have been ones of tidying up some of the past, engaging in the present and preparing for the future for the church and ourselves. Thank you for your prayers, love and friendship.

Though we shall say some more few words as we leave, **Maggie, Ben, Anna and Helen and I thank you so much for the life and journey we have shared over the past 21½ years.** It has been a privilege to be your vicar and partner with you. It has not always been easy, but we thank God for his faithfulness, love and work over the years. The success of a ministry is not for us to assess, and we must leave that with the Lord, but we shall leave with so many happy memories. These include Holiday Clubs, nine weekends at Sidholme, New Wine weeks, annual Alpha or Christianity Explored Courses, Flower Festivals, Shows at the hall and in church, great children's workers and ministry, an amazing curate in Kevin Rogers, meaningful Baptisms and Confirmations, joyful weddings, sad and yet hope-filled funerals, times with friends who have gone to be with the Lord over nearly a generation, Rogation walks, Carol Services, Uplands /BCS services and assemblies, barbecues in the great vicarage garden, children's parties, CAMEO, One-to-One lunches, Abbeyfield events, thousands of jars of Judy's jams, mission events, planning and developing the premises in the early years, moving from square box TVs for all-age services to screens, youtube and zoom, Home Communion walking up and down Wellington Road, 130 PCC meetings and much more! Then there have been the other relationships and ministries beyond the parish. There is so much to be thankful. We offer it all up to God. Thank you for your grace when I made mistakes and I apologise for my failings and for what could have been better.

**As St Luke's moves into a new chapter I am sure it will bring much blessing as people take on new responsibilities.** Do please know that each person is a member of the family of God, is loved, valued for who they are, and has a part to play. We belong rather than just attend. Through the vacancy and onwards it will be important to be reminded of who we are, the values of the Kingdom of God that we share, the Purposes to which we are called and the Vision God has for St Luke's. Only as we are led by God will our the shape of our common life and plans be well formed and prevent us from simply trying to



keep the church going and managing programmes. **Values are Vision are key.** These will enable the church to know what it is for, and what part each can play, including a new vicar at the right time.

My thanks to our **churchwardens**, Glenda and Virginia for all their commitment and hard work, as well as to all who have been churchwardens over the years.

And lastly, my deep gratitude to my family, to **Maggie** for all she is and all she has contributed to the life of St Luke's and to me personally over the time here often at cost to herself. Thank you too to Ben, Anna and Helen whose home this place has been for such a long time.

May the Lord richly bless you all in the days and years to come. He is faithful and good, and his love endures for ever. In Him we trust.

**Revd Canon Chris Strain**     January 2022

## **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 to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 8 to 18.

#### **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 2021

|                                    | Note | Unrestricted<br>£     | Restricted<br>£     | Total<br>2021<br>£    | Total<br>2020<br>£    |
|------------------------------------|------|-----------------------|---------------------|-----------------------|-----------------------|
| <b>Income and Endowments from:</b> |      |                       |                     |                       |                       |
| Donations and legacies             |      | 158,569               | 19,188              | 177,757               | 163,230               |
| Charitable activities              |      | 2,921                 | 1,168               | 4,089                 | 3,127                 |
| Other trading activities           |      | 11,405                | -                   | 11,405                | 7,318                 |
| Investment income                  | 4    | <u>18</u>             | <u>-</u>            | <u>18</u>             | <u>151</u>            |
| Total Income                       |      | <u>172,913</u>        | <u>20,356</u>       | <u>193,269</u>        | <u>173,826</u>        |
| <b>Expenditure on:</b>             |      |                       |                     |                       |                       |
| Raising funds                      |      | (11,194)              | -                   | (11,194)              | (14,619)              |
| Charitable activities              |      | <u>(167,103)</u>      | <u>(19,181)</u>     | <u>(186,284)</u>      | <u>(174,566)</u>      |
| Total Expenditure                  |      | <u>(178,297)</u>      | <u>(19,181)</u>     | <u>(197,478)</u>      | <u>(189,185)</u>      |
| Net movement in funds              |      | (5,384)               | 1,175               | (4,209)               | (15,359)              |
| <b>Reconciliation of funds</b>     |      |                       |                     |                       |                       |
| Total funds brought forward        |      | <u>166,370</u>        | <u>4,805</u>        | <u>171,175</u>        | <u>186,535</u>        |
| Total funds carried forward        | 17   | <u><u>160,986</u></u> | <u><u>5,980</u></u> | <u><u>166,966</u></u> | <u><u>171,176</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 2021**

|   | Note | 2021<br>£      | 2020<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 11   | 86,432         | 87,948         |
| <b>Current assets</b>                                 |      |                |                |
| Stocks  | 12   | 685            | 722            |
| Debtors   | 13   | 2,211          | 3,215          |
| Cash at bank and in hand                              | 14   | <u>78,236</u>  | <u>79,892</u>  |
|   |      | 81,132         | 83,829         |
| <b>Creditors: Amounts falling due within one year</b> | 15   | <u>(598)</u>   | <u>(601)</u>   |
| <b>Net current assets</b>                             |      | <u>80,534</u>  | <u>83,228</u>  |
| <b>Net assets</b>                                     |      | <u>166,966</u> | <u>171,176</u> |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Restricted income funds</b>                        |      |                |                |
| Restricted funds                                      | 17   | 5,980          | 4,805          |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>160,986</u> | <u>166,371</u> |
| <b>Total funds</b>                                    | 17   | <u>166,966</u> | <u>171,176</u> |

The financial statements on pages 8 to 18 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 2021**

#### **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 2021**

#### **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.

#### **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:

## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2021

| 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<br>£    | General<br>£   | £                | £              |
| Donations and legacies;           |                    |                |                  |                |
| Donations from individuals        | -                  | 121,590        | 16,599           | 138,189        |
| Gift aid reclaimed                | -                  | 21,567         | 2,589            | 24,156         |
| Grants, including capital grants; |                    |                |                  |                |
| Government grants                 | 5,348              | 10,064         | -                | 15,412         |
| <b>Total for 2021</b>             | <u>5,348</u>       | <u>153,221</u> | <u>19,188</u>    | <u>177,757</u> |
| <b>Total for 2020</b>             | <u>8,894</u>       | <u>139,181</u> | <u>15,155</u>    | <u>163,230</u> |

#### 3 Income from other trading activities

|                        | Unrestricted funds |              | Total funds   |
|------------------------|--------------------|--------------|---------------|
|                        | Designated<br>£    | General<br>£ | £             |
| Property rental income | 10,447             | 958          | 11,405        |
| <b>Total for 2021</b>  | <u>10,447</u>      | <u>958</u>   | <u>11,405</u> |
| <b>Total for 2020</b>  | <u>6,918</u>       | <u>400</u>   | <u>7,318</u>  |



# St Luke's Parochial Church Council

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 4 Investment income

|   | Unrestricted funds<br>Designated<br>£ | General<br>£ | Total<br>funds<br>£ |
|---|---------------------------------------|--------------|---------------------|
| Interest receivable and similar income;<br>Interest receivable on bank deposits | 2                                     | 16           | 18                  |
| <b>Total for 2021</b>   | <u>2</u>                              | <u>16</u>    | <u>18</u>           |
| <b>Total for 2020</b>   | <u>17</u>                             | <u>134</u>   | <u>151</u>          |

### 5 Expenditure on raising funds

#### a) Costs of trading activities

|                              | Note | Unrestricted<br>funds<br>Designated<br>£ | Total<br>funds<br>£ |
|------------------------------|------|--|---------------------|
| Property rental income costs |      | 11,194                                   | 11,194              |
| <b>Total for 2021</b>        |      | <u>11,194</u>                            | <u>11,194</u>       |
| <b>Total for 2020</b>        |      | <u>14,619</u>                            | <u>14,619</u>       |

# St Luke's Parochial Church Council

## Notes to the Financial Statements for the Year Ended 31 December 2021

Total  
costs  
£

### 6 Grant-making

#### Analysis of grants

|                       | Grants to institutions |               |
|-----------------------|------------------------|---------------|
|                       | 2021<br>£              | 2020<br>£     |
| <b>Analysis</b>       |                        |               |
| OMF Pains             | 8,412                  | 8,657         |
| CMS                   | 3,556                  | 4,475         |
| Bible Society         | 2,548                  | 2,598         |
| CPAS                  | 3,427                  | 3,318         |
| Poole WAU Sudan       | 4,934                  | 2,690         |
| Christian Aid         | 2,557                  | 1,595         |
| Open Doors            | 2,159                  | 2,483         |
| Tear Fund             | 3,899                  | 2,127         |
| Routes to Roots       | 500                    | 750           |
| Evangelical Alliance  | 250                    | 250           |
| Poole Foodbank        | 256                    | 1,595         |
| PACE                  | 500                    | 500           |
| Friends International | 250                    | 250           |
| Churches Together     | 50                     | -             |
| Poole Street Pastors  | 100                    | 100           |
|                       | <u>33,398</u>          | <u>31,388</u> |

### 7 Net incoming/outgoing resources

Net outgoing resources for the year include:

|                              | 2021<br>£    | 2020<br>£    |
|------------------------------|--------------|--------------|
| Depreciation of fixed assets | <u>1,515</u> | <u>1,552</u> |

## St Luke's Parochial Church Council

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 8 Trustees remuneration and expenses

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

**Rev Canon Christopher Strain**

£Nil (2020: £1,016) of expenses were reimbursed to Rev Canon Christopher Strain during the year.

Reasonable expenses on behalf of the work of the PCC

**Richard Hudson**

£280 (2020: £120) of expenses were reimbursed to Richard Hudson during the year.

Funds received for vergers duties

**Claire Storey**

Claire Storey received remuneration of £5,086 (2020: £5,117) 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:

|  | 2021<br>£     | 2020<br>£     |
|--|---------------|---------------|
| <b>Staff costs during the year were:</b> |               |               |
| Wages and salaries                       | <u>42,706</u> | <u>33,733</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 2021

### 11 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|------------|
| <b>Cost</b>           |                            |                                 |            |
| At 1 January 2021     | 114,000                    | 34,875                          | 148,875    |
| At 31 December 2021   | 114,000                    | 34,875                          | 148,875    |
| <b>Depreciation</b>   |                            |                                 |            |
| At 1 January 2021     | 28,557                     | 32,370                          | 60,927     |
| Charge for the year   | 1,311                      | 205                             | 1,516      |
| At 31 December 2021   | 29,868                     | 32,575                          | 62,443     |
| <b>Net book value</b> |                            |                                 |            |
| At 31 December 2021   | 84,132                     | 2,300                           | 86,432     |
| At 31 December 2020   | 85,443                     | 2,505                           | 87,948     |

### 12 Stock

|        | 2021<br>£ | 2020<br>£ |
|--------|-----------|-----------|
| Stocks | 685       | 722       |

### 13 Debtors

|               | 2021<br>£ | 2020<br>£ |
|---------------|-----------|-----------|
| Prepayments   | 410       | 409       |
| Other debtors | 1,801     | 2,806     |
|               | 2,211     | 3,215     |

### 14 Cash and cash equivalents

|              | 2021<br>£ | 2020<br>£ |
|--------------|-----------|-----------|
| Cash on hand | 40        | 40        |
| Cash at bank | 78,196    | 79,852    |
|              | 78,236    | 79,892    |

# St Luke's Parochial Church Council

## Notes to the Financial Statements for the Year Ended 31 December 2021

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

|                 | 2021<br>£  | 2020<br>£  |
|-----------------|------------|------------|
| Other creditors | (2)        | 1          |
| Accruals        | 600        | 600        |
|                 | <u>598</u> | <u>601</u> |

### 16 Analysis of net assets between funds

|                       | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total funds at 31<br>December<br>2021<br>£ |
|-----------------------|---------------------------------------|--------------------------|--|
| Tangible fixed assets | 86,432                                | -                        | 86,432                                     |
| Current assets        | 75,152                                | 5,980                    | 81,132                                     |
| Current liabilities   | (598)                                 | -                        | (598)                                      |
| Total net assets      | <u>160,986</u>                        | <u>5,980</u>             | <u>166,966</u>                             |

### 17 Funds

|                                 | Balance at 1<br>January 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at 31<br>December<br>2021<br>£ |
|---------------------------------|-----------------------------------|----------------------------|----------------------------|----------------|--|
| <b>Unrestricted funds</b>       |                                   |                            |                            |                |  |
| <i>General</i>                  |                                   |                            |                            |                |  |
| General                         | 165,871                           | 172,913                    | (178,298)                  | 500            | 160,986                                |
| <i>Designated</i>               |                                   |                            |                            |                |  |
| Legacy                          | <u>500</u>                        | <u>-</u>                   | <u>-</u>                   | <u>(500)</u>   | <u>-</u>                               |
| <b>Total unrestricted funds</b> | <u>166,371</u>                    | <u>172,913</u>             | <u>(178,298)</u>           | <u>-</u>       | <u>160,986</u>                         |
| <b>Restricted funds</b>         |                                   |                            |                            |                |  |
| Missions                        | 50                                | 17,546                     | (17,498)                   | -              | 98                                     |
| Development Project             | 2,833                             | -                          | (96)                       | -              | 2,737                                  |
| Flowers                         | 73                                | -                          | -                          | -              | 73                                     |
| St Lukes Community Theatre      | 1,849                             | -                          | (13)                       | -              | 1,836                                  |
| Weddings and Funerals           | -                                 | 1,181                      | (775)                      | -              | 406                                    |
| Leaving gift donations          | <u>-</u>                          | <u>1,639</u>               | <u>(809)</u>               | <u>-</u>       | <u>830</u>                             |
| <b>Total restricted funds</b>   | <u>4,805</u>                      | <u>20,366</u>              | <u>(19,191)</u>            | <u>-</u>       | <u>5,980</u>                           |
| <b>Total funds</b>              | <u>171,176</u>                    | <u>193,279</u>             | <u>(197,489)</u>           | <u>-</u>       | <u>166,966</u>                         |

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

### **Notes to the Financial Statements for the Year Ended 31 December 2021**

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 2021**

| <b><u>Income</u></b>               | <b><u>2021</u></b> | <b><u>2020</u></b> |
|------------------------------------|--------------------|--------------------|
|                                    | <b>£</b>           | <b>£</b>           |
| <b><u>Use of Hall -</u></b>        |                    |                    |
| Regular users                      | 10,642             | 7,400              |
| Parties & others                   | 150                | 209                |
| Booking deposits                   | -60                | 60                 |
|                                    | 10,732             | 7,699              |
| Fund Raising                       | -                  | 83                 |
| Grants                             | 5,178              | 8,026              |
| Bank Interest received             | 2                  | 18                 |
|                                    | <hr/> 15,912       | <hr/> 15,795       |
| <b><u>Expenditure</u></b>          |                    |                    |
| Lighting & Heating                 | 3,180              | 3,213              |
| Telephone                          | 384                | 338                |
| Water                              | 100                | 98                 |
| Insurance                          | 1,320              | 1,320              |
| Maintenance, Cleaning & Repairs    | 10,093             | 7,197              |
| New equipment                      | -                  | 532                |
| Fabric and Buildings               | -                  | 3,629              |
| Admin                              | 60                 | -                  |
| Bank charges                       | 96                 | 60                 |
| Miscellaneous                      | 22                 | 5                  |
|                                    | <hr/> 15,255       | <hr/> 16,391       |
| Surplus of Income over Expenditure | 657                | -596               |
| Transfer to Church Funds           | <hr/> 2000         | <hr/> 2000         |
|                                    | <hr/> -1343        | <hr/> -2596        |

**ST LUKE'S CHURCH, PARKSTONE**

**Bookstall Account**

**For the Year Ended 31st December 2021**

|  | <b><u>2021</u></b><br><b>£</b> | <b><u>2020</u></b><br><b>£</b> |
|--|--------------------------------|--------------------------------|
| <b><u>Income</u></b>                           |                                |                                |
| Receipts                                       | 496                            | 489                            |
| <b><u>Expenditure</u></b>                      |                                |                                |
| Purchases                                      | 457                            | 640                            |
|  | <hr/>                          | <hr/>                          |
|  | 457                            | 640                            |
|  | <hr/>                          | <hr/>                          |
| Surplus/-deficit of Income over<br>Expenditure | 39                             | -151                           |

