

# PCC of St Luke's West Kilburn Report and Accounts

year ended 2019

**stewardship<sup>®</sup>**

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**PAROCHIAL CHURCH COUNCIL OF ST LUKE'S WEST KILBURN**

**LEGAL & ADMINISTRATIVE DETAILS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

ST LUKE'S CHURCH CENTRE, FERNHEAD ROAD, LONDON W9 3EH

GOVERNING DOCUMENTS	PCC Powers Measure 1956 and the Church Representation Rules 2011	
CHARITY REGISTRATION NUMBER	1138030	
MEMBERS OF THE PCC	<i>Ex Officio members:</i>	
(from March 2011)	Alastair Thom	(incumbent)
(from April 2016)	Eva Micklewright	(church warden)
(from October 2013)	Rosalind Okello	(church warden)
(from March 2011)	Jackie Barry	(associate vicar)
(from September 2017)	Emmie Walford	(curate)
(from April 2017)	Alan Tuomey	(deanery synod)
	<i>Elected members</i>	
(until April 2019)	Fiona Hunter, Gill Hooper, Salome Irungu, Michelle Miller, Richard Alexander, Pepe Mykoo	
(from October 2013)	Wendy Markland (PCC secretary April 2018-19)	
(from April 2017)	Carol Knevelman	
(from April 2018)	Joshua Hunter, Charles Onyekwere, Emily Tonkyn (PCC secretary from April 2019)	
(from April 2019)	Rob Stewart, Susan Turner, Liz Hepple, Jacky Newby	
(from January 2014)	<i>Non-member, elected by and reporting to the PCC</i> Ashleye Gunn (PCC Treasurer)	
INDEPENDENT EXAMINER	Lisa Darby Stewardship 1 Lamb's Passage LONDON EC1Y 8AB	

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## **PAROCHIAL CHURCH COUNCIL OF ST LUKE'S WEST KILBURN**

### **REPORT OF THE PAROCHIAL CHURCH COUNCIL**

#### **FOR THE YEAR ENDED 31 DECEMBER 2019**

The PCC has pleasure in submitting the Report and Accounts for the year ended 31 December 2019.

#### **Objects of the charity**

The charity is responsible for co-operating with the incumbent, in promoting in the ecclesiastical parish, the whole mission of the Church be it pastoral, evangelistic, social or ecumenical. The PCC is also responsible for maintaining certain church property situated within the parish, namely St Luke's Church Centre and Flats 1-3 Fernhead Road, London W9 3EH.

#### **Summary of the charity's main activities and achievements**

To further the above objects and vision, the charity's main activities and achievements were as follows:

- Supporting the employment of the children and families worker
- Enabling the placement of another volunteer for the year from the Berlin Mission
- Supporting the running of a holiday club during February half term
- Agreeing to the introduction of 'churchsuite' database program to enhance church administration
- Supporting the church's mission partners through financial contributions of approximately £15,000
- Maintaining the church centre, church flats and grounds through renewing of gutters, floors and some electrical wiring, and removal of japanese knotweed and a damaged tree.
- Supporting the Parish weekend away in September
- Supporting the North Westminster foodbank through regular collections and the Westminster night shelter.
- In addition the PCC continued to support St Luke's C of E Primary School through the appointment of school governors and providing church facilities for the school in worship, concerts, music, cooking and gardening, the summer fayre, as well as facilities for the school to work with parents.

Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

In planning the activities the PCC has applied the guidance on public benefit issued by the Charity Commission.

#### **Financial review**

During the year income increased by £4,597, to £180,832, and expenditure increased by £20,028, to £189,731. As a result the cash held by the charity decreased by £8,916, to £96,264, of which £42,491 is unrestricted and can be used for any charitable purpose.

## **Reserves policy**

The PCC has determined that the charity should aim to hold unrestricted cash of no less than one quarter of a year's total expenditure so that the charity could continue to operate should income and/or expenditure vary adversely. On 2019 expenditure this Reserves target is £47,433. At the year end, the charity held unrestricted cash of £42,491. Following four years of above target reserves this is £4,942 short of the reserves target. The PCC is taking action with the aim of meeting the reserves target. This includes a review of day to day expenditure to identify savings, reviewing and increasing Lettings rates, and taking an active approach to encourage church members to review and increase their giving. In addition the PCC aims to hold £40,000 in a designated fund at the end of each year to support the employment of a Children & Families worker over the following two years. This target has been met.

## **Governance**

The charity is registered with the Charity Commission and operates under the Charities Act 2011. The governing documents for the charity are the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules 2011.

The appointment of PCC members is governed by, and set out in, the Church Representation Rules. The PCC comprises ex-officio members (which includes clergy and churchwardens), elected members and co-opted members. The PCC organises elections annually before the Annual Parochial Church Meeting (APCM) to fill vacancies. The members of the PCC are the charity's trustees for the purposes of charity law.

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the PCC which meets regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a team led by the incumbent.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (which sets out the PCC's obligations to safeguard children and vulnerable adults).

## **Relationships with other charities and related parties**

As part of the United Benefice the clergy members of the PCC, Alastair Thom, Jackie Barry and Emmie Walford, are also trustees of Emmanuel Church, 389E Harrow Road W9 3NA.

**Responsibilities of trustees**

Charity law requires the PCC to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees on 23 April 2020 and signed on their behalf by:

EVA MICKLEWRIGHT, Church Warden

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**PAROCHIAL CHURCH COUNCIL OF ST LUKE'S WEST KILBURN**

I report to the trustees on my examination of the accounts of the Parochial Church Council of St Luke's West Kilburn ('the charity') for the year ended 31 December 2019 on pages 6 to 11 following.

**Responsibilities and basis of report**

As the trustees of the charity, the members of the PCC are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Lisa Darby ACA  
Stewardship  
1 Lamb's Passage  
LONDON EC1Y 8AB

Date: 27th April 2020

PAROCHIAL CHURCH COUNCIL OF ST LUKE'S WEST KILBURN

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted Funds				2019 £	2018 £
		General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £		
<b>Income receipts</b>							
Voluntary receipts	2(a)	79,836	-	15,026	-	94,862	101,422
Fundraising income	2(b)	-	11,925	-	-	11,925	2,854
Church activities	2(c)	40,580	-	-	-	40,580	41,154
Investment income	2(d)	143	29,850	-	-	29,993	30,805
		<u>120,559</u>	<u>41,775</u>	<u>15,026</u>	<u>-</u>	<u>177,360</u>	<u>176,235</u>
<b>Other receipts</b>							
Insurance claim		-	3,472	-	-	3,472	-
		<u>120,559</u>	<u>45,247</u>	<u>15,026</u>	<u>-</u>	<u>180,832</u>	<u>176,235</u>
<b>Payments</b>							
Church activities							
Parish share		83,000	-	-	-	83,000	81,000
Clergy and staffing costs	3(a)	20,811	1,923	29,250	-	51,984	45,731
Church Centre running expenses	3(b)	25,242	-	-	-	25,242	19,923
Property rental costs (Church Flats)	3(c)	135	1,829	515	-	2,479	4,608
		<u>129,188</u>	<u>3,752</u>	<u>29,765</u>	<u>-</u>	<u>162,705</u>	<u>151,262</u>
Fundraising expenses	4	1,459	6,811	-	-	8,270	405
Mission giving and donations	5	15,942	-	288	-	16,230	18,036
Purchase of office equipment		2,526	-	-	-	2,526	-
		<u>149,115</u>	<u>10,563</u>	<u>30,053</u>	<u>-</u>	<u>189,731</u>	<u>169,703</u>
Net of receipts / (payments) before transfers							
		(28,555)	34,684	(15,027)	-	(8,899)	6,532
Transfers between funds - in							
		28,960	13,266	29,250	-	68,975	67,846
Transfers between funds - out							
		(13,266)	(42,266)	(15,944)	-	(68,975)	(67,846)
		<u>(12,861)</u>	<u>5,684</u>	<u>(1,721)</u>	<u>-</u>	<u>(8,899)</u>	<u>6,532</u>
<b>Net movement in funds</b>							
Cash funds as at last year end		55,352	45,073	3,237	-	103,662	97,131
		<u>42,491</u>	<u>50,757</u>	<u>1,516</u>	<u>-</u>	<u>94,764</u>	<u>103,662</u>

The notes on pages 8 - 11 form part of these accounts.

PAROCHIAL CHURCH COUNCIL OF ST LUKE'S WEST KILBURN

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

	Unrestricted Funds		Restricted funds	Endowment funds	2019	2018
	General funds	Designated funds				
	£	£	£	£	£	£
<b>A Cash funds (includes Agency collection where relevant)</b>						
Cash at bank with immediate access	42,421	50,460	676	-	93,557	102,482
Central Board of Finance Deposit	70	297	840	-	1,206	1,197
	<u>42,491</u>	<u>50,757</u>	<u>1,516</u>	-	<u>94,764</u>	<u>103,679</u>
Tenancy Deposit Scheme	-	-	1,500	-	1,500	1,500
	<u>42,491</u>	<u>50,757</u>	<u>3,016</u>	-	<u>96,264</u>	<u>105,179</u>
<b>B Other monetary assets</b>						
Gift aid due to charity	2,324	138	214	-	2,675	3,317
Other debtors	1,136	-	-	-	1,136	-
	<u>3,460</u>	<u>138</u>	<u>214</u>	-	<u>3,811</u>	<u>3,317</u>
<b>C Liabilities falling due in 2020</b>						
Christmas Offering - Homeless	-	-	(295)	-	(295)	(188)
Community Café donation - Friends of Tuimaini	-	(128)	-	-	(128)	-
Harvest Offering - North Paddington Food Bank	-	-	(42)	-	(42)	-
Pastoral Assistant	(1,050)	-	-	-	(1,050)	(1,650)
Fee for Independent Examination	(960)	-	-	-	(960)	(750)
Tenants deposit liability	-	-	(1,500)	-	(1,500)	(1,500)
Agency collections	-	-	-	-	-	(16)
	<u>(2,010)</u>	<u>(128)</u>	<u>(1,837)</u>	-	<u>(3,975)</u>	<u>(4,104)</u>

**D Investment assets**

	Fund to which asset belongs	Current value
		£
Investment property - Flats 1-3 , Fernhead Road W9 3EH	FlatsProperty - Designated	777,176
Investment Fund Shares	Covell Shares - Endowment	4,590
		<u>781,766</u>

The accounts were approved by the trustees and signed on their behalf

by \_\_\_\_\_ date 23 April 2020

EVA MICKLEWRIGHT, Church Warden

The notes on pages 8 - 11 form part of these accounts.



PAROCHIAL CHURCH COUNCIL OF ST LUKE'S WEST KILBURN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

	<u>Unrestricted Funds</u>				Total 2019 £	Total 2018 £
	General funds £	Designated funds £	Restricted Funds £	Endowment Funds £		
<b>2 a) Voluntary income</b>						
Planned giving	51,436	-	10,070	-	61,506	70,763
Collections at services	5,697	-	266	-	5,963	5,583
Legacies	9,000	-	-	-	9,000	-
Other donations	553	-	2,700	-	3,253	9,752
Gift aid recovered	13,149	-	1,990	-	15,140	15,324
	<u>79,836</u>	<u>-</u>	<u>15,026</u>	<u>-</u>	<u>94,862</u>	<u>101,422</u>
<b>b) Fundraising income</b>						
Parish weekend donations	-	1,943	-	-	1,943	39
Church Plant donations	-	9,565	-	-	9,565	2,300
Youth camps donations	-	290	-	-	290	-
Community café	-	127	-	-	127	515
	<u>-</u>	<u>11,925</u>	<u>-</u>	<u>-</u>	<u>11,925</u>	<u>2,854</u>
<b>c) Church activities</b>						
Fees for weddings and funerals	451	-	-	-	451	204
Bookstall sales	175	-	-	-	175	308
Refreshments & Church Lunches contributions	590	-	-	-	590	425
Playgroup receipts	398	-	-	-	398	-
Other contributions	791	-	-	-	791	1,462
Lettings for community use	38,176	-	-	-	38,176	38,755
	<u>40,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,580</u>	<u>41,154</u>
<b>d) Investment income</b>						
Property rental income	-	29,850	-	-	29,850	30,669
Interest from cash deposits	9	-	-	-	9	6
Dividends from CBF investment funds	134	-	-	-	134	130
	<u>143</u>	<u>29,850</u>	<u>-</u>	<u>-</u>	<u>29,993</u>	<u>30,805</u>

	<u>Unrestricted Funds</u>				Total 2019 £	Total 2018 £
	General funds £	Designated funds £	Restricted Funds £	Endowment Funds £		

PAROCHIAL CHURCH COUNCIL OF ST LUKE'S WEST KILBURN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

3 a) Clergy and staffing costs

Cost of payroll	18,888	-	29,250	-	48,137	43,953
Running costs for clergy accommodation		1,923	-	-	1,923	1,378
Major repairs to clergy accommodation	1,609	-	-	-	1,609	-
Clergy expenses	315	-	-	-	315	375
Staff expenses	-	-	-	-	-	25
	<u>20,811</u>	<u>1,923</u>	<u>29,250</u>	<u>-</u>	<u>51,984</u>	<u>45,731</u>

Alastair Thom and Emmie Walford (who are clergy members of the PCC) receive a stipend from the Diocese; the cost of these stipends is not included in the above payroll cost however it should be noted that some of the Parish share is used to help pay the stipends. Mr Thom and Ms Walford were provided with accommodation (which is customary for clergy) and the cost of this accommodation is disclosed in the above note. Mr Thom incurred expenses whilst serving as clergy and these costs are also disclosed in the above note. The expenses payments were made with the legal authority of the PCC Powers Measure 1956

b) Church & Church Centre running costs

Organ and other music costs	573	-	-	-	573	289
Cost of services	70	-	-	-	70	171
Children and youth ministry	3,007	-	-	-	3,007	2,273
Other ministry expenses	335	-	-	-	335	821
Bookstall purchases	137	-	-	-	137	205
Insurance	2,043	-	-	-	2,043	2,029
Independent examiner's fee	780	-	-	-	780	750
Other legal and professional fees	-	-	-	-	-	-
Refreshments & Church lunches	951	-	-	-	951	1,516
Printing, postage and stationery	1,826	-	-	-	1,826	1,438
Telephone, internet and IT	821	-	-	-	821	566
Church light, heat and water	4,530	-	-	-	4,530	4,863
Routine church maintenance	5,321	-	-	-	5,321	3,303
Major repairs to church centre	4,849	-	-	-	4,849	1,700
	<u>25,242</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,242</u>	<u>19,924</u>

c) Property rental costs (Church Flats)

Upkeep and repairs	-	786	-	-	786	2,242
Insurance	-	1,043	-	-	1,043	916
Deposits repaid	135	-	515	-	650	1,450
	<u>135</u>	<u>1,829</u>	<u>515</u>	<u>-</u>	<u>2,479</u>	<u>4,608</u>

PAROCHIAL CHURCH COUNCIL OF ST LUKE'S WEST KILBURN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

**4 Fundraising expenses**

Parish Weekend	1,459	1,965	-	-	3,424	104
Church Plant	-	4,846	-	-	4,846	286
Community Café	-	-	-	-	-	15
	<u>1,459</u>	<u>6,811</u>	<u>-</u>	<u>-</u>	<u>8,270</u>	<u>405</u>

**5 Mission giving and donations**

Mission elsewhere in UK and overseas						
BMS World Mission	4,000	-	-	-	4,000	4,020
Love Made Visible	4,030	-	-	-	4,030	4,030
Friends of Tuimaini	730	-	-	-	730	2,230
VOS Foundation	730	-	-	-	730	-
Nigerian Chaplaincy	1,000	-	-	-	1,000	2,000
Church Pastoral Aid Society	1,000	-	-	-	1,000	1,000
Oxford-Kilburn Youth Trust (OK Club)	2,008	-	-	-	2,008	2,000
Relief of poverty						-
North Paddington Foodbank	1,000	-	-	-	1,000	842
West London Mission	-	-	188	-	188	263
Church Army - Marylebone Project	1,000	-	-	-	1,000	1,000
Grant - Hardship Fund	-	-	100	-	100	20
Education and training						
Evangelical Alliance	120	-	-	-	120	120
Bibles for Year 6, St Luke's School	324	-	-	-	324	511
	<u>15,942</u>	<u>-</u>	<u>288</u>	<u>-</u>	<u>16,230</u>	<u>18,036</u>

**6 Transactions with related parties**

Included within Notes 3a)-c) above are amounts totalling £3,848.06 paid to a church member for repair work on the Church Centre, church flats and vicarage. This church member is connected to a member of the PCC.

Disclosure note: the vicar of St Luke's is also a trustee of the Nigerian Chaplaincy, which received a £1,000 Mission Giving donation from St Luke's PCC in 2019.

Disclosure note: St Luke's trustees Susan Turner and Emmie Walford are also trustees of the Oxford Kilburn Youth Trust (which received a £2,008 Mission Giving donation from St Luke's PCC in 2019).

PAROCHIAL CHURCH COUNCIL OF ST LUKE'S WEST KILBURN

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

7 Movement on designated, restricted and endowment funds

	Balance at 31.12.18 £	Change of basis (revaluation) £	Receipts £	Payments £	Transfers In £	Transfers Out £	Balance at 31.12.19 £
<b>Designated funds</b>							
Children & Family Worker post	40,000	-	-	-	13,266	(13,266)	40,000
Community Cafe	1	-	127	-	-	-	128
Emmanuel Church Plant	2,014	-	9,565	(4,846)	-	-	6,733
Youth Camps	-	-	290	-	-	-	290
Reserve	22	-	1,943	(1,964)	-	-	-
Building Reserve	-	-	3,472	-	-	-	3,472
Flats	3,037	-	29,850	(3,752)	-	(29,000)	134
FlatsProperty	757,480	19,696	-	-	-	-	777,176
	<u>802,553</u>	<u>19,696</u>	<u>45,247</u>	<u>(10,563)</u>	<u>13,266</u>	<u>(42,266)</u>	<u>827,933</u>
<b>Restricted funds</b>							
Youth Work	1,421	-	14,523	-	-	(15,944)	-
Children & Family Worker post	-	-	-	(29,250)	29,250	-	-
Hardship	1,146	-	200	-	-	-	1,346
Flats Deposit	515	-	-	(515)	-	-	-
Relief	5	-	30	-	-	-	35
Secular	151	-	274	(288)	-	-	136
	<u>3,237</u>	<u>-</u>	<u>15,026</u>	<u>(30,053)</u>	<u>29,250</u>	<u>(15,944)</u>	<u>1,516</u>
<b>Endowment funds</b>							
Covell Shares	£ 3,876	715	-	-	-	-	4,590
	<u>3,876</u>	<u>715</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,590</u>