

The Parochial Church Council of St. Luke’s presents its report to members on activities for the year to 31st December 2022, in accordance with the Charities Act 2011 and statement of recommended practice issued by the Charity Commission.

Legal and Administrative Details

St Luke's Church Centre, Fernhead Road, London W9 3EH

GOVERNING DOCUMENTS Parochial Church Council Powers Measure 1956 and the Church Representation Rules 2011

CHARITY REGISTRATION NUMBER 1138030

MEMBERS OF THE PCC

Appointment of PCC members is governed by the ‘Church representation rules’. As applied to St Luke’s this results in a PCC constituted as follows:

- Vicar (Chair)
- Other Parochial Clergy (ex officio members)
- Church Wardens (elected annually at the APCM)
- Deanery Synod representatives (currently 2, elected every three years)
- Up to 12 members elected at the APCM

The PCC has agreed that Church Wardens and PCC members who have served for three years should not stand for re-election for at least one year.

<i>Ex Officio members:</i>	<i>Dates</i>
Incumbent Alastair Thom	from March 2011
Church Wardens Rosalind Okello	from April 2017
Rose Heaney	from October 2020
Associate Vicar Jackie Barry	from March 2011
Curate Katy Hirst	from June 2022
Deanery Synod Alan Tuomey	from April 2017
Wendy Markland	from April 2012 (PCC Secretary until April 2022)

Elected members:

Fiona Hunter	from October 2020
Christina Morris, Michelle Miller, Gill Umpleby	from April 2021
Michael Akeju, Joan Woodall	from June 2021
Margaret Devereux (PCC Secretary from April 2022), Carol Knevelman, Yanki Darling, Sabrina Nelson, Kevin Micklewright	from April 2022

Non-member, elected by and reporting to the PCC
Ashleye Gunn (PCC Treasurer) from January 2014

The PCC meets as a full council approximately 7 times per year, and 6 times a year for task groups. There is a standing committee comprising Vicar, Church Wardens, Treasurer and Secretary.

Report of the Parochial Church Council for the year to 31 December 2022

The PCC has pleasure in submitting the Report and Accounts for the year ended 31 December 2022.

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 Flat 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:

- Offering publicly accessible services of worship according to the liturgy of the Church of England, the main focus being a Sunday morning service each week
- Offering a range of midweek activities for church members and local community including parent & toddler drop in; craft & games sessions; and a youth club
- Agreed to appointment and funding of part time youth worker (12hrs/week)
- Funded 50% costs of new curate – from June 2022
- Agreed to appoint and fund a new administrator, 15hrs/week (from November 2022)
- Enabling the placement of another volunteer for the year from the Berlin Mission
- Supporting the church's mission partners through financial contributions of approximately £15,000
- Supported asylum seekers through assisting with funding to attend local support services
- Supported some parishioners in financial hardship through small grants
- Set up an environmental task group to further the Church's agenda of reducing its environmental impact and promoting awareness of environmental concerns.
- Agreed to hold and support a community Christmas Fair which brought together large numbers of local residents
- Continuing to maintain the church centre, church flats and grounds
- 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, music, 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 £20,962 to £180,888, while expenditure increased by £22,875, to £165,774. Income exceeded expenditure by £15,114. The cash held by the charity increased to £121,137, of which £46,341 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 2022 expenditure this Reserves target is £45,222. At the year end, the charity held unrestricted cash of £46,341. This is £1,119 above the minimum reserves target. In addition, the PCC aims to hold £40,000 in a designated fund at the end of each year. This was originally to support the employment of a Children & Families worker over the following two years. Following a review of St Luke's needs, this fund is now to support the employment of a Youth worker and contribute to the costs for a curate over the following two years. At the end of 2022 the PCC had met its aim to hold £40,000 in this designated fund.

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 of St. Luke West Kilburn and Emmanuel Paddington, the clergy members of the PCC, Alastair Thom and Jackie Barry, are also members of the PCC of Emmanuel Church, 389E Harrow Road W9 3NA. Alastair Thom is also a trustee of the Nigerian Chaplaincy and the Paddington Charities, both UK registered charities.

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 27 March 2023 and signed on their behalf by Rosalind Okello.

.....

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 Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust'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 the Trust 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 applicable 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.

Anthony Epton BA FCA CTA FCIE
Goldwins
Chartered accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

Parochial Church Council of St Luke's West Kilburn

Receipts and Payments Account

For year ended 31 December 2022

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
<i>Income from:</i>	£	£	£	£	£
Incoming resources from generated funds					
Voluntary income	70,976	2,000	16,572	89,548	83,865
Investment income	645	41,150	—	41,795	35,254
Incoming resources from charitable activities	40,544	362	—	40,907	37,581
Other incoming resources	8,637	—	—	8,637	3,224
Total income	120,803	43,512	16,572	180,888	159,926
<i>Expenditure on:</i>					
Charitable Activities - Grants and Donations					
Grants - Overseas Mission	3,500	—	—	3,500	5,500
Grants - Relief and Secular Charities	1,065	—	997	2,062	1,000
Grants - Home Mission	8,052	—	—	8,052	8,620
Discretionary Fund	455	—	2,000	2,455	1,202
Charitable Activities					
Ministry	105,170	—	—	105,170	87,168
Building	17,423	7,201	—	24,625	21,147
Church Activities	3,769	—	6,350	10,119	8,976
Support Costs	8,788	—	—	8,788	8,285
Governance Costs	1,000	—	—	1,000	1,000
Total expenditure	149,225	7,201	9,347	165,774	142,899
Excess of receipts over payments before transfer	-28,422	36,310	7,225	15,113	17,026
<i>Transfers</i>					
Gross transfers between funds - in	33,000	—	2,576	35,576	37,248
Gross transfers between funds - out	-2,576	-33,000	—	-35,576	-37,248
Net movement in funds	2,001	3,310	9,801	15,113	17,026
<i>Reconciliation of funds</i>					
All assets at 01 January 2022	44,339	43,968	16,516	104,823	87,797
All assets at 31 December 2022	46,341	47,278	26,317	119,936	104,823

There may be minor discrepancies in the totals if the pence are not being shown

Parochial Church Council of St Luke's West Kilburn
Statement of Assets and Liabilities
For the year ended 31 December 2022

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Fixed assets - Investments						
007 : Central Bd of Finance Shares/Covell	—	—	—	4,955.02	4,955.02	5,612.81
Total	—	—	—	4,955.02	4,955.02	5,612.81
Fixed assets - Tangible assets						
017 : Centre Flats Property	—	952,325.00	—	—	952,325.00	833,916.00
Total	—	952,325.00	—	—	952,325.00	833,916.00
Current assets - Cash at bank and in hand						
001 : HSBC (Piccadilly) Current a/c	6,256.16	6,981.77	5,977.84	—	19,215.77	103,612.09
002 : Tenancy Deposit Scheme	—	—	1,200.00	—	1,200.00	600
006 : Central Bd of Finance Deposit	40,085.12	40,296.58	20,340.00	—	100,721.70	1,211.70
Total	46,341.28	47,278.35	27,517.84	—	121,137.47	105,423.79
Current Assets - Debtors						
Gift Aid due to charity	2,368.74	500.00	485.00	—	3,353.74	3,667.05
Total	2,368.74	500.00	485.00	—	3,353.74	3,667.05
Liabilities - Provision for liabilities after one year						
Pastoral Assistant	-1,120.00	—	—	—	-1,120.00	-1,050.00
Independent Examination	-1,000.00	—	—	—	-1,000.00	-1,000.00
Bishop of London discretionary fund	-60.60	—	—	—	-60.60	—
Christmas Fair - Rare Dementia Society	—	—	-76.50	—	-76.50	—
Mission Giving: The Word for the World	—	—	-2,500.00	—	-2,500.00	—
Christmas Offering - Homeless	—	—	-283.69	—	-283.69	-127.08
599 : Tenants deposit liability	—	—	-1,200.00	—	-1,200.00	-600.00
Hardship Fund grant	—	—	—	—	—	-200.00
London Diocese - service fees	—	—	—	—	—	-137.00
Total	-2,180.60	—	-4,060.19	—	-6,240.79	-3,114.08
Net total assets	46,529.42	1,000,103.35	23,942.65	4,955.02	1,075,530.44	945,505.57
Represented by (these assets include the fixed assets and cash stated above but not the debtors, creditors and TDS deposit)						
Unrestricted - General	46,341.28	—	—	—	46,341.28	44,339.94
Designated - MotherUn	—	362.28	—	—	362.28	—
Designated - Ythcmp	—	315.00	—	—	315.00	315.00
Designated - Ywrkcurate	—	40,000.00	—	—	40,000.00	40,000.00
Designated - Reserve	—	2,000.00	—	—	2,000.00	—
Designated - BldRsv	—	3,510.20	—	—	3,510.20	3,510.20
Designated - Flats	—	1,090.87	—	—	1,090.87	142.32
Designated - FlatsPrope	—	952,325.00	—	—	952,325.00	833,916.00
Restricted - YouthWork	—	—	23,075.00	—	23,075.00	14,315.00
Restricted - Hardship	—	—	570.92	—	570.92	1,259.67
Restricted - HomeMissio	—	—	60.60	—	60.60	—
Restricted - OverseasM	—	—	2,500.00	—	2,500.00	—
Restricted - Relief	—	—	—	—	—	941.66
Restricted - Secular	—	—	111.32	—	111.32	—
Endowment - Covell	—	—	—	4,955.02	4,955.02	5,612.81
Total	46,341.28	999,603.35	26,317.84	4,955.02	1,077,217.49	944,352.60

Parochial Church Council Of St Luke's West Kilburn

Notes To The Accounts For The Year Ended 31 December 2022

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 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.

Funds

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.

Fixed Assets

Consecrated land and beneficed property is not included in the accounts in accordance with Section 10(2) (a) and (c) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected (at any reasonable time). All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure.

Investment Assets

Investments Fund Shares are valued at market value at 31 December.

The Centre Flats block has been included at the current insurance rebuilding cost valuation. There is no intention to sell this property, and the PCC has endorsed the recommendation that insurance valuation rather than current market value is appropriate.

Transactions with Related Parties

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 2022.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors.

Short term deposits include cash held on deposit either with CCLA Investment Management (manager of the Central Board of Finance of the Church of England's funds) or at HSBC.

Transfers between Funds

Transfer agreed by the PCC:

- From Centre Flats Fund (Unrestricted Designated) to General Fund (Unrestricted) £33,000 to cover ongoing expenditure

Revaluations

	2022	2021
Gain/loss on revaluation of shares in Covell Memorial Fund (Endowment Fund)	£658-	£705
Balance of Covell Memorial Fund at 31 Dec 2022	£4,955	
Gain on revaluation of property (Centre Flats Property Fund – Unrestricted Designated Fund)	£118,409	£56,740
Balance of Centre Flats Property Fund at 31 Dec 2022	£952,325	

Staff costs declaration

During 2022 the PCC employed a part-time cleaner, a part-time office assistant and a part-time youth worker. None of these posts has an annual salary of more than £25,000. No other members received any salary from the PCC.

Alastair Thom and Katy Hirst (from June 2022), clergy members of the PCC, received a stipend from the Diocese. The cost of these stipends is not included in the staff costs however it should be noted that some of the Parish share is used to help pay Mr Thom's stipend. Ms Hirst as Curate is a 'locally supported minister' and St Luke's is responsible for the housing and stipend costs. There is a grant from National Church which is claimed by the Diocese for 50% of the costs. For Ms Hirst's stipend the Diocese charges St Luke's for 50% of the costs and the London Diocesan Fund uses an element of the grant to cover the other 50%.

Mr Thom and Ms Hirst were provided with accommodation (which is customary for clergy) and the PCC covers upkeep and repair costs of this accommodation. The Diocese pays St Luke's 50% of the costs for the estimate rental income lost on Ms Hirst's housing, council tax and water rates.

Mr Thom incurred expenses whilst serving as clergy of £350 and Ms Hirst of £78. The expenses payments were made with the legal authority of the PCC Powers Measure 1956.