

St Luke & St John Ecclesiastical Charity (St Luke's Church Hall)

Annual Report by the Trustees for 2022

Legal and Administrative Information

This report is produced in accordance with the Charity Commission guidelines on the Charities Act 2011.

Name of Charity: The St Luke & St John Ecclesiastical Charity
Registered No: 1078441
Registration Date: 2 December 1999
Governing Document: Charity Commission Scheme CD(T1)101,673 sealed 29 March 1994 – Amended on 10 Dec 2021
HMRC ref (Gift Aid): ZD10194 charitable company
HMRC ref (UTR): 88777 27575

Charitable Trading Subsidiary: PLC 12897513, registered address: St Luke's Church Hall St. Lukes Place Cheltenham GL53 7HP, was purchased in December 2022

Charitable Objects: The Managing Trustees shall apply the income of the Charity to further the religious and other charitable work of the Church of England in the Ecclesiastical Parish, including the provision and maintenance of a Parish Hall.

Classification of Charity on the Register of Charities:

Topic (What does your charity set out to do?)
 General Charitable Purposes
 Religious Activities
 Beneficiaries (Who does your charity help?)
 Children/Young people
 Elderly/Old people
 Other charities/voluntary bodies
 Method of operation (How does your charity operate?)
 Makes grants to organisations (schools, charities, etc)
 Provides buildings/facilities/open space

Property: The property of the Charity is vested in the Gloucester Diocesan Trust Ltd, being the Custodian Trustee of the Charity.

Managing Trustees:

Ex-officio	The Revd Patrick Wheaton
Ex-officio	Terry Howard and (from May 2022) Ben Harris Churchwardens
Nominated	Margaret Bristol (2019), Simon Barton (2021) and Lisa Campbell (2022) - appointed by the St Luke & St John Parochial Church Council (PCC) for a 4 year term.

Secretary: Mary Chatterley

Hall Coordinators: Sylvia Lauder, Bookings Manager, 07792 567189
 Lesley Thomas, Facilities Manager, 07942 965981

e-mail: info@stlukes-hall.org.uk

Website: www.stlukes-hall.org.uk

St Luke & St John Ecclesiastical Charity

Trustees' Report

The Managing Trustees main policies to achieve the charity's aims are:

- To maintain St Luke's Church Hall and take action to improve its facilities
- To make the Hall available for the purpose of furthering the religious and charitable work of the Church of England in the Parish
- To apply a proportion of the income towards the religious and charitable work of the Church of England in the Parish
- To let the Hall for other secular and social purposes
- To let parking spaces in the car park during the working day to produce additional income

Trustee Business: The Trustees met four times in the year, with a special meeting in November.

Lisa Campbell was appointed trustee and took over from Margaret Bristol as Chairman following the May meeting. Robert Bolton, a former trustee, was invited to attend and advise at meetings.

Grants were made to support ministers in training in the parish and to St Luke's Church to fund an arrangement with Youth for Christ Gloucestershire for a Youth Worker to develop ministry amongst children, youth and families. Grants were made to Saint John's School to fund a new library and to support music in the school.

The trustees continued to explore options for reducing the carbon footprint of the hall building. A grant was received from Target 2030 towards the cost of insulating the roof above the small hall. In their first year of operation, the solar panels donated by Margaret and the late John Bristol generated over 9,000 kWhs of electricity. Only about a third of this was consumed on site and the trustees are seeking to increase this ratio. To this end an electric heater was installed in the Committee Room,

The trustees decided to purchase, as a "Charitable Trading Subsidiary", the company that had formerly operated the FireTruck Espresso at the church. Reverend Patrick Wheaton, Mr Simon Costa and Mrs Linda Pitchford were appointed directors.

There were extended difficulties with the drains. An initial repair in August proved unsuccessful and the replacement of a stretch of drain was required. This was not completed until 2023.

A revised scheme for hire charges was introduced in September. This reflected 5.3% inflation over the period 2018-2021. Parking charges were held at the old rate.

HMRC requested a Corporation Tax Return for 2021. This was submitted, but no response received.

Financial Report and Notes to the Accounts

A formal statement of accounts prepared by Mr Simon Sheldon FCA of Harper Sheldon Limited is attached.

Income from lettings includes: Morea Performing Arts: £21,327; Momentum Pole and Aerial: £6,437; AA Groups: £2,909; Royal Scottish Country Dance Society: £1,826; SCWC: £1,720; Oficina da Capoeira, England: £1,575; Performance Workshop: £1,355; AT Soccercamps: £1,336; Parkinson's Table Tennis: £1,272. Momentum acquired their own premises and terminated their letting arrangement at the end of the year. Cheltenham Senior Citizens Welfare Committee reduced their arrangement to one day a week. They also sold their bus which had been parked regularly at the Hall.

Reserves Policy: Unrestricted funds are needed: (a) to provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice and (b) to cover the maintenance and running costs of the Church Hall, and other administration and support costs without which the charity could not function. The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission and consider it prudent that unrestricted reserves should be sufficient to cover 6 months maintenance and running costs and administration and support costs. Unrestricted reserves at end 2022 were **£16,939**. This approximates to **6** months running costs. The level of reserves is monitored and reviewed by the trustees annually.

St Luke & St John Ecclesiastical Charity

Accounts for the Year Ended 31st December 2022

Registered Charity Number 1078441

St Luke & St John Ecclesiastical Charity

Statement of Financial Activities

For the Year Ended 31st December 2022

	General Fund	Property Fund	Endowment Fund	Total 2022	Total 2021
	£	£	£	£	£
Income and Expenditure					
Incoming Resources					
Regular Lettings	55,380	0	0	55,380	37,627
Casual Lettings	0	0	0	0	0
Parking Rents	14,096	0	0	14,096	11,674
Garage rents	0	0	0	0	0
CBF Interest & Dividend	894	0	0	894	422
Miscellaneous	0	0	0	0	0
Donations	1,039	0	0	1,039	8,120
Total Incoming Resources	71,409	0	0	71,409	57,843
Resources Expended					
Charitable grants	11,360	0	0	11,360	7,000
Water, Heating & Lighting	5,806	0	0	5,806	2,850
Telephone & Internet	447	0	0	447	407
Insurance	1,643	0	0	1,643	1,478
Cleaner	8,429	0	0	8,429	5,767
Projects & Improvements	10,937	0	0	10,937	11,652
Furniture & Equipment	0	0	0	0	934
Maintenance	5,193	0	0	5,193	2,741
Coordinator Pay	12,686			12,686	11,686
Administration	1,671	0	0	1,671	1,550
Provision for Doubtful Debt	0	0	0	0	40
Total Resources Expended	58,172	0	0	58,172	46,105
Net Incoming Resources	13,237	0	0	13,237	11,738
<i>Gains on Investment Assets</i>					
Realised	0	0	0	0	0
Unrealised	0	0	-1,911	-1,911	2,032
Net Movement in Funds	13,237	0	-1,911	11,326	13,770
 Fund Balances Brought Forward at the Start of the Year	 88,652	 155,050	 16,232	 259,934	 246,164
 Fund Balances Carried Forward at the End of the Year	 101,889	 155,050	 14,321	 271,260	 259,934

The notes on page 3 form part of these accounts.

St Luke & St John Ecclesiastical Charity

Balance Sheet as at 31st December 2022

	General Fund £	Property Fund £	Endowment Fund £	Total 2022 £	Total 2021 £
Fixed Assets					
Freehold Property (note 2)	54,950	155,050	0	210,000	210,000
Current Assets					
CBF Deposit Fund	21,397	0	0	21,397	29,003
CBF Investment Fund		0	14,321	14,321	16,232
Cash at Bank	4,363	0	0	4,363	5,697
Cash & Stamps in Hand	94	0	0	94	93
Debtors and Prepayments	1,458	0	0	1,458	198
Investment in Trading Subsidiary	30,000			30,000	0
	57,312	0	14,321	71,633	51,223
Liabilities Due Within One Year					
Creditors & Accruals	373	0	0	373	1,139
Security Deposits	0			0	150
Promissory Note re Trading Subsidiary	10,000			10,000	
	10,373	0	0	10,373	1,289
Net Current Assets	46,939	0	14,321	61,260	49,934
Total Assets Less Current Liabilities	101,889	155,050	14,321	271,260	259,934
Net Assets	101,889	155,050	14,321	271,260	259,934
Funds					
General Fund	101,889			101,889	88,652
Property Fund (note 2)		155,050		155,050	155,050
Endowment Fund			14,321	14,321	16,232
	101,889	155,050	14,321	271,260	259,934

The notes on page 3 form part of these accounts.

Approved by the Board of Trustees and signed on its behalf by: -

Trustee: 

Date: 23rd April 2023

Trustee: 

Date: 23 April 2023

St Luke & St John Ecclesiastical Charity

Notes to the Accounts.

1. Accounting Policies

These accounts have been prepared under the historical cost convention as modified by the inclusion of the freehold property at valuation and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities.

The Trustees consider all expenses constitute direct charitable expenditure.

2. Freehold Property

The property, St Luke's Church Hall, was substantially refurbished during 2000 at a cost of £54,950. As the property is owned by the charity, the trustees decided to introduce it into the accounts at a valuation to reflect the refurbishment. It has been included in the accounts at a site value of £210,000 as provided by Kirkham Pryer, Chartered Surveyors, Estate Agents & Valuers on 11th January 2001.

The valuation has been used for an impairment review under the transitional provisions of FRS11 "Impairment of Fixed Assets and Goodwill" and a Property Fund established to reflect the difference between the valuation and the refurbishment costs of £155,050.

As the site value is essentially the value of the land no depreciation will be provided.

St Luke & St John Ecclesiastical Charity

Independent Examiner's Report to the Trustees of St Luke & St John Ecclesiastical Charity

I report on the accounts of St Luke & St John Ecclesiastical Charity for the year ended 31st December 2021, which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes as set out on pages 1 to 3, respectively.

Respective Responsibilities of the Trustees and Independent Examiner

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

It is my responsibility to:

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

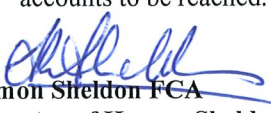
Basis of Independent Examiner's Report

My examination was carried out in accordance with 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 the 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 statement below.

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 record in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.


Simon Sheldon FCA
Director of Harper Sheldon Limited
Chartered Accountants
Midway House
Staverton Technology Park
Herrick Way
Cheltenham
GL50 1UA

Date: 24/4/23