

Treasurer's Report 2015

(Please see accompanying detail for underlying figures.)

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

Summary

- Total income was £194,144. Committed and regular financial giving by church members continues to be St Luke's largest source of income, supplemented by rent from the church flats and church centre lettings. St Luke's continues to cover its own costs of clergy and central Church of England costs
- Sixty-one households made regular donations to the unrestricted General Fund and/or the cost of employing a Children & Families/Youth worker. In total, including gift aid, St Luke's received £89,609 from regular donations and £5,567 from Sunday service offerings
- Other significant sources of income were rent from Flats 1 and 3, and Church Centre lettings, totalling £30,000 and £31,648 respectively. Lettings include one-off events such as parties and prayer days, and regular use by organisations such as Ashmore Pre-School, Tocoista church and dance/sporting groups
- In addition, St Luke's received grants from the Diocese of £20,000 towards the costs of establishing the post of Children & Families Worker and £2,810 towards replacing an unsafe garden wall with railings. A further £2,000 was received from Westminster Abbey for the PCC to allocate
- Total expenditure was £168,647. The largest item of expenditure was the £75,000 payment to the Diocese of London's Common Fund, the fund that pays for the cost of clergy across London, their housing and other Church of England costs. Other significant categories of expenditure were running and maintenance costs for the Church Centre and Flats of £27,753, and the costs of employing our administrator and Children & Families worker which came to £30,909
- The PCC gave 10% of its general income to Mission. This was added to by some church members making donations for particular Mission Partners, and other money being raised by the community café and various special events/collections. In total £20,053 was donated to 16 different mission and relief causes. This included £1,000 given in memory of Remi Coker for Christian Aid's work combatting malaria in Nigeria which will be doubled by UK government matched funding
- The PCC had previously set an objective of holding one quarter of a year's expenditure in available funds ('Reserves'). On 2015 expenditure this would be £42,162. This was exceeded, with £58,883 in available funds at the end of 2015, up from £36,402 at the end of 2014. It is unlikely that such increases in reserves can be sustained, however (see pIII End of Year Fund Balances for more detail)

2015 Overall Position

- Overall income was £194,144. This exceeded expenditure of £168,647 by £25,497 vs surpluses of £15,380 in 2014 and £213 in 2013. The end of year Reserves position was £58,883
- Income from regular church member donations and Sunday service offerings for general purposes and the Children & Families Worker post was very similar to 2014 at to £95,176 including gift aid. However, this income stream remains vulnerable to significant year-on-year changes, particularly as around a third of total donations came from a small number of households
- Given this, it is helpful that St Luke's has two supplementary sources of income. Rent received for Flats 1 and 3 was £30,000, and income from Church Centre lettings was £31,648, a total of £61,648
- The PCC's strategy of applying for relevant grants is also helpful, with £24,810 received this year. £20,000 of this was part of the 3 year grant for establishing the Children & Families Worker post
- Year-on-year expenditure was £13,317 higher this year at £168,647 vs £155,330, primarily due to the Children & Families Worker being in post for the whole year (vs less than 4 months in 2014), refurbishment of the church centre lounge, hall and toilets, and greater Mission giving. The main areas of expenditure continue to be the Common Fund payment, running and maintaining the Church Centre and flats, and salary costs
- The PCC donated £13,880 to Mission. An additional £2,872 including gift aid was given for particular Mission Partners by some church members. A further £3,301 from church members and the community café was sent to other mission and relief causes

Income trends

- Total giving by members was stable overall across the unrestricted General Fund and Children & Families/Youth worker fund. Less was donated to the Children & Families/Youth worker fund but more to the unrestricted General Fund. Total Sunday Service offerings were also slightly up, but less gift aid was reclaimed due to reaching the limit allowed by HMRC under its Small Donations scheme

Member giving inc gift aid	2015	2014	+/-
	£	£	%
Planned Giving	79,154	77,959	+1.5
Sunday Service Offerings	5,567	5,629	-1.1
Children & Family Worker post	10,455	11,487	-9.0
Total	95,176	95,075	+0.1

- St Luke's received £20,000 from the Diocese towards the costs of the Children & Families worker post. This was part of the decreasing three year grant towards establishing the post: 80%/60%/40% of costs. There will be two more payments in 2016 and one in early 2017, after which St Luke's will need to fund 100% of the costs to continue the post
- Two other grants were received: £2,810 from the Diocese towards replacing an unsafe garden wall with railings, and £2,000 from Westminster Abbey for the PCC to allocate
- In the last few years, rent from the flats has provided a useful supplementary income stream which will become more important as the grant for the Children & Families Worker post decreases and then stops altogether in 2017. With flats 1 and 3 fully occupied for almost the whole year with no void periods, the total rental income increased to £30,000
- Income from lettings at the Church Centre has been increasing steadily for the last few years, totalling £31,648 vs £25,317 in 2014. This is due to a combination of some new regular bookings, increased use by some existing regular groups, and Ashmore Pre-school paying their increased rate for the whole year (increased from April 2014)

Rental income	2015	2014	+/-
	£	£	%
Flats 1 & 3	30,000	24,024	+24.9
Church centre lettings	31,648	25,317	+25.0
Total	60,648	49,341	+22.9

Expenditure Trends

- The largest item of expenditure continues to be the Common Fund payment to the Diocese of London. This fund pays for the cost of clergy across London, their housing and other Church of England costs. St Luke's contributed the £75,000 requested by the Diocese; an increase of £2,000 from 2014
- Expenditure on the church centre this year was higher at £25,232 vs £17,825 in 2014.
 - There were two major repairs. A grant of £2,810 from the diocese covered most of the cost of £3283 for replacing the unsafe garden wall on Fernhead Road with railings. Cutting down the tree in the front garden that had become a safety risk, cost £2,624
 - The hall, lounge and toilets were all redecorated and refurbished, increasing the total cost of ordinary repairs plus refurbishment to £7,939 vs £3,118 in 2014. Total utility bills were similar at £4,403 vs £4,540 in 2014, however cleaning costs were up 21% to £4,775 with increases in both the cost of labour and materials
- After significant refurbishment and repairs in the church flats in 2014, this year's running and repair costs were lower at £2,515 vs £5,222 in 2014
- Buildings insurance costs for the church centre and flats were flat overall at £3,589 vs £3,605 in 2014
- Salary costs were higher at £30,909 vs £17,362. This mainly reflects the Children & Families Worker being in post for the full year rather than only 4 months as in 2014, however the cost of the Administrator post was lower at £4,906 vs £8,397 in 2014 as the post was vacant for several months
- After 2014's investments in a new audio-visual system and photocopier, general expenditure on services/music/study material/hospitality, youth work and office support returned to more usual levels at £2,659, £1,169 and £2,112 respectively. The Parish Weekend cost £1,769 more than attendees' payments; this was offset by generous member donations of £1,651

Mission Donations

- The PCC donates 10% of its general income to Mission. This was £13,880 this year, along with a further £2,872 in donations and associated Gift Aid from a small number of individual church members for particular mission partners
- A further £3,301 raised from special events/collections and the community café was sent to other mission and relief causes. An important part of this was the donation of £1,000 (£260 raised this year; £740 in previous years) in memory of Remi Coker made to Christian Aid for their work combatting malaria in Nigeria. This will be doubled by the government under a matched funding scheme
- With the departure of two mission partner families, the PCC decided to donate to a wider range of organisations this year, with the expectation that new mission partners will be found for 2016:

	PCC	Special Events/Cafe	Church Members
	£	£	£
Nigerian Chaplaincy	3,800		375
Friends of Tuimaini	3,000	854.50	
OK Club	3,500		
Church Army women's hostel	1,000		
Christian Aid - refugees	645	545	
Christian Aid - malaria		1,000	
Traidcraft	715		
North Paddington Food Bank		854.50	
British Red Cross floods relief	600		
CPAS	500		
Evangelical Alliance	120		
Crisis Christmas Appeal		48	
MECO			860
OM			1,350
Dee & Hye-Young Jess			100
Natasha & Brandon Butler			187
Total	13,880	3,301	2,872
Grand total		20,053	

- In addition, £325 was raised for the Bishop of London's discretionary fund from the confirmation service he spoke at and £246 spent on bibles presented to St Luke's school Year 6 leavers
- A further £3,125 was given by church members for the vicar's study leave

End of Year Fund Balances

- Sums of money are allocated to particular funds for particular purposes. Unrestricted funds are general funds which may be used for ordinary purposes
- The PCC previously set a target of holding one quarter of a year's total expenditure in available funds (General + Flats funds). On 2015 expenditure the Reserves target is £42,162
- This year St Luke's exceeded the target with £58,883 in available funds at the end of the year, up from £36,402 at the end of 2014. However it should be noted that such increases are unlikely to be sustained. The £20,000 grant for the Children & Families Worker post will decrease in 2016-17 then stop altogether. Member giving remains vulnerable to changes, particularly as around one third of donations came from a small number of households. The costs of maintaining/refurbishing the church centre and flats are also vulnerable to substantial emergency 'major repair' needs
- The PCC made a decision to transfer £24,000 from the Centre Flats fund to support the General Fund this year to cover ongoing expenditure

Fund Balances	2015	2014	2013
	£	£	£
General	46,463	27,465	24,481
Flats	12,420	8,937	5,136
Children & Families/Youth work	24,889	20,458	12,128

Giving by St Luke's members

We are very grateful to all church members who made donations to St Luke's over the year, whether through Sunday service offerings, weekly or monthly offering envelopes, standing orders and direct bank transfers or other giving schemes such as the Charities Aid Foundation (CAF).

Sixty-one households made regular donations, and as in previous years there was a wide range of amounts:

	Number of households 2015	Number of households 2014
Up to £250	21	19
£251 - £500	8	10
£501 - £1000	12	7
£1001 - £1500	5	6
£1501 - £2000	6	2
£2001 - £2500	1	3
£2501 - £5000	5	6
Over £5000	3	3
Total	61	56

Overall, the total sum of regular donations from current St Luke's members to the unrestricted General Fund and Children & Families/Youth worker fund remained stable at £89,609 vs £89,446 in 2014.

Thank you

I would like to thank the many people who provided generous and invaluable support to me as Treasurer during 2015.

Mentioning in particular the finance team: Rose Heaney who manages our accounting package including all the data entry; former Treasurer Helen Smale who has generously continued to provide guidance to both me and Rose; Walter Umpleby and Helen Smale for the Gift Aid tax reclaims; Sue Turner for administering PAYE, Stephen Catton our Independent Examiner, and the team of weekly counters: Cheryl Buchanan, Gill Hooper, Rose Heaney, Helen Smale, Ethan Irungu and Eva Micklewright.

Ashleye Gunn, March 2016

St Luke's Church - 1138030
Statement of Financial Activities

For the period from 01 January 2015 to 31 December 2015

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources					
Incoming resources from generated funds					
Voluntary income	88,546	14,169	—	102,715	98,697
Other voluntary income	—	—	—	—	3,000
Investment income	30,130	—	—	30,130	24,152
Incoming resources from charitable activities	39,298	—	—	39,298	30,593
Other incoming resources	2,000	20,000	—	22,000	14,266
Total incoming resources	159,975	34,169	—	194,144	170,710
Resources used					
Charitable Activities - Grants and Donations					
Grants - Overseas Mission	3,854	2,147	—	6,002	4,196
Grants - Relief and Secular Charities	2,814	593	—	3,408	—
Grants - Home Mission	9,492	1,725	—	11,217	11,404
Discretionary Fund	3,567	—	—	3,567	320
Charitable Activities					
Ministry	77,717	—	—	77,717	77,387
Building	27,753	—	—	27,753	25,497
Church Activities	5,583	26,024	—	31,607	21,408
Support Costs	7,023	—	—	7,023	14,764
Governance Costs	350	—	—	350	350
Total resources used	138,156	30,490	—	168,647	155,330
Net incoming / outgoing resources before transfer	21,819	3,678	—	25,497	15,379
Transfers					
Gross transfers between funds - in	24,000	12	—	24,012	21,250
Gross transfers between funds - out	(24,012)	—	—	(24,012)	(21,250)
Net incoming / outgoing before other gains / losses	21,806	3,691	—	25,497	15,379
Other recognised gains / losses					
Gains / losses on investment assets	18,082	—	43	18,125	34,331
Net movement in funds	39,888	3,691	43	43,623	49,710
Reconciliation of funds					
Total funds brought forward	607,601	23,946	3,204	634,752	585,041
Total funds carried forward	647,489	27,637	3,248	678,375	634,752
Represented by					
Unrestricted					
General fund	46,463	—	—	46,463	27,465
Designated					
Centre Flats Fund	12,420	—	—	12,420	8,937
Centre Flats Property Fund	588,604	—	—	588,604	570,522
Community Cafe	0	—	—	0	676
Restricted					
Centre Flats Tenants Deposits	—	1,300	—	1,300	1,300
Children and Families Worker	—	3,017	—	3,017	3,833

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

10 February 2016

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Hardship Fund	—	1,100	—	1,100	1,100
Nigerian Chaplaincy Discretionary Fund	—	95	—	95	95
Overseas Mission Fund	—	251	—	251	991
Youth Worker Fund	—	21,872	—	21,872	16,625
Endowment					
Covell Memorial Fund	—	—	3,248	3,248	3,204

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

St Luke's, West Kilburn PCC

Registered Charity Number 1138030

Notes to the Financial Statements for the year ending 31 December 2015

Accounting Policies

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP) 2015. The Financial Statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups, which owe their main affiliation to another body (e.g. Mothers Union) nor those that are informal gatherings of church members.

Funds

Endowment Funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established

Restricted Funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object, or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of year must be carried forward as a balance on that fund. The PCC does not normally invest separately for each fund.

Unrestricted Funds are general funds which can be used for Parochial Church Council (PCC) ordinary purposes. Funds designated for a particular purpose by the PCC are also unrestricted.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources used

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The contribution to the London Diocesan Fund is accounted for when due. Amounts received specifically for mission are treated as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated land and beneficed property is not included in the accounts in accordance with s96(2)(a) of the Charities Act 1993. 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 in the Statement of Financial Activities (SOFA) and separately disclosed.

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £2000 or less are written off when the asset is acquired. (In practice at St Luke's this means that no assets are recorded in the accounts.)

Investments are valued at market value at 31 December. The Centre Flats block has been included at the current insurance rebuilding cost valuation. Flat 1 was occupied by the Children & Families Worker sharing with one other tenant; Flat 2 by the curate and his family; Flat 3 was occupied by a tenant. There is no intention to sell this property, and the PCC endorsed the recommendation that insurance valuation rather than current market value was appropriate.

Current Assets

Amounts owing to the PCC at 31 December 2015 in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove not collectable.

Short term deposits include cash held on deposit either with the Central Board of Finance of the Church of England or at HSBC.

Transfers between Funds

Transfers agreed by the PCC:

- From Centre Flats Fund (Unrestricted Designated) to General Fund (Unrestricted) £24,000

Revaluations

	2015	2014
Gain on revaluation of shares in Covell Memorial Fund (Endowment Fund)	£44	£162
Gain on revaluation of property (Centre Flats Property Fund – Unrestricted Designated Fund)	£18,082	£34,169

Staff costs declaration

During 2015 the PCC employed a full-time Children & Families Worker and a part-time office assistant (post vacant April-August). One of these posts has an annual salary of more than £25,000. No other members received any salary from the PCC.

St Luke's Church - 1138030

Balance sheet (Church of England)

As at: 31 December 2015

	As at 31/12/2015	As at 31/12/2014
	£	£
Fixed assets		
Tangible assets	588,604	570,522
Investments	3,248	3,204
	<u>591,852</u>	<u>573,726</u>
Current assets		
Debtors	10,182	11,593
Cash at bank and in hand	77,802	49,985
	<u>87,984</u>	<u>61,578</u>
Liabilities		
Creditors: Amounts falling due in one year	1,461	553
Net current assets less current liabilities	<u>86,523</u>	<u>61,025</u>
Total assets less current liabilities	<u>678,375</u>	<u>634,752</u>
Total net assets less liabilities	<u>678,375</u>	<u>634,752</u>
Represented by		
Unrestricted		
Unrestricted - General fund	46,463	27,465
Designated		
Designated - Ruby Pasong BMS Mission Fund	—	—
Designated - Community Cafe	0	676
Designated - Reserve Fund	—	—
Designated - Building Reserve Fund	—	—
Designated - Fairtrade Cafe	—	—
Designated - Centre Flats Fund	12,420	8,937
Designated - Centre Flats Property Fund	588,604	570,522
Restricted		
Restricted - Children and Families Worker	3,017	3,833
Restricted - Secular Charities Fund	—	—
Restricted - Mapping Project	—	—
Restricted - Sunday Club	—	—
Restricted - Nigerian Chaplaincy Discretionary Fund	95	95
Restricted - Suspense Account	—	—
Restricted - Paddington Festival	—	—
Restricted - Youth Worker Fund	21,872	16,625
Restricted - Hardship Fund	1,100	1,100
Restricted - Centre Flats Tenants Deposits	1,300	1,300
Restricted - 3Psalmple Project	—	—
Restricted - Home Mission Fund	—	—
Restricted - Overseas Mission Fund	251	991
Restricted - Relief Fund	—	—
Endowment		

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

10 February 2016

	As at 31/12/2015	As at 31/12/2014
	£	£
Endowment - Covell Memorial Fund	3,248	3,204
Funds of the church	678,375	634,752

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

Analysis of income and expenditure
Selected period: 01 January 2015 to 31 December 2015

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Incoming resources						
Incoming resources from generated funds						
Voluntary income						
101 - Planned Giving Schemes	66,422	2,500	—	—	68,922	65,420
106 - Tax refund on Planned Giving	12,732	625	—	—	13,357	12,539
108 - Offerings	4,539	—	—	—	4,539	4,347
111 - Donations - Anonymous	371	—	—	—	371	310
118 - Gift Aid Small Donations Scheme (HMRC)	1,028	—	—	—	1,028	1,282
511 - Donations - Building Reserve Fund	—	—	—	—	—	400
601 - Planned Giving - Youth Workers (inc S/O)	—	—	9,290	—	9,290	10,110
603 - Planned Giving - Tax refund	—	—	1,165	—	1,165	1,377
628 - Dee & Hye Young Jess -Support	—	—	100	—	100	26
671 - Donations - Hardship fund	—	—	—	—	—	250
705 - Middle East Christian Outreach - inc	—	—	860	—	860	870
719 - Remi Coker Foundation	—	—	260	—	260	—
747 - Other Societies	—	—	175	—	175	—
751 - Christian Aid	—	—	545	—	545	—
801 - Nigerian Chaplaincy (Home Missions Fund)	—	—	375	—	375	412
813 - Bishop of London's Discretionary Fund	325	—	—	—	325	—
819 - OM Turning Point - Mission Partners Supp	—	—	1,350	—	1,350	1,350
858 - Christmas Offering - Crisis	—	—	48	—	48	—
Voluntary income Sub-totals	85,421	3,125	14,169	—	102,715	98,697
Other voluntary income						
121 - Legacies (Income)	—	—	—	—	—	3,000
Other voluntary income Sub-totals	—	—	—	—	—	3,000
Investment income						
136 - Interest - CB of Deposit	6	—	—	—	6	5
137 - Interest - CB of Shares (Covell)	124	—	—	—	124	121
138 - Interest - HMRC	—	—	—	—	—	1
521 - Rent - Flat 1	—	17,400	—	—	17,400	5,800
523 - Rent - Flat 3	—	12,600	—	—	12,600	18,224
Investment income Sub-totals	130	30,000	—	—	30,130	24,152
Incoming resources from generated funds Totals	85,552	33,125	14,169	—	132,846	125,850

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

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Incoming resources from charitable activities						
Incoming resources from charitable activities						
146 - Lettings - Overeaters Anon	458	—	—	—	458	—
147 - Lettings - Cheale Tutoring	985	—	—	—	985	—
148 - Lettings - Capoeira (Filhos de Angola)	1,217	—	—	—	1,217	—
149 - Lettings - Nar Anon	—	—	—	—	—	416
150 - Lettings - Little Kickers	1,992	—	—	—	1,992	808
151 - Lettings - Narcotics Anonymous	620	—	—	—	620	726
153 - Lettings - Angola Fellowship (Tocoista)	3,505	—	—	—	3,505	1,055
154 - Lettings - Ashmore Pre-School	11,400	—	—	—	11,400	10,494
155 - Lettings - Brownies/Rainbows	420	—	—	—	420	420
156 - Lettings - AA Group	1,091	—	—	—	1,091	1,071
157 - Lettings - Scouts/Cubs/Beavers	570	—	—	—	570	570
158 - Lettings - LEB Electricity Sub-Station	25	—	—	—	25	25
161 - Lettings - Perform	—	—	—	—	—	100
162 - Lettings - Tap	360	—	—	—	360	320
164 - Lettings - Sundry	5,941	—	—	—	5,941	7,870
165 - Lettings - Ballet	3,064	—	—	—	3,064	1,440
166 - Bookstall Sales (incl Bible Notes)	495	—	—	—	495	504
167 - Parish Weekend Receipts	1,651	—	—	—	1,651	—
171 - Refreshments Contributions (inc lunches)	152	—	—	—	152	82
173 - Photocopy Contributions	197	—	—	—	197	323
174 - Other Contributions	145	—	—	—	145	122
178 - Community Cafe Receipts	—	1,033	—	—	1,033	640
181 - Youth Work - Camp Fees & Donations	—	—	—	—	—	597
186 - Service Fees - to PCC	1,163	—	—	—	1,163	456
514 - Grants (Bld Reserve Fund)	—	2,810	—	—	2,810	—
541 - Deposits Received	—	—	—	—	—	2,550
Incoming resources from charitable activities Sub-totals	35,454	3,843	—	—	39,298	30,593
Incoming resources from charitable activities Totals	35,454	3,843	—	—	39,298	30,593
Other incoming resources						
Other incoming resources						
515 - Grants	2,000	—	20,000	—	22,000	14,266
Other incoming resources Sub-totals	2,000	—	20,000	—	22,000	14,266
Other incoming resources Totals	2,000	—	20,000	—	22,000	14,266
Incoming resources Grand totals	123,007	36,968	34,169	—	194,144	170,710

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

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Resources used						
Charitable Activities - Grants and Donations						
Grants - Overseas Mission						
203 - Middle East Christian Outreach	—	—	—	—	—	3,300
629 - Dee & Hye Young Jess - Support	—	—	100	—	100	26
706 - Middle East Christian Outreach - exp	—	—	860	—	860	870
710 - Tumaini Orphanage, Nairobi - Ben Muya	3,000	854	—	—	3,854	—
720 - Remi Coker Foundation - exp	—	—	1,000	—	1,000	—
748 - Other Societies - exp	—	—	187	—	187	—
Grants - Overseas Mission Sub-totals	3,000	854	2,147	—	6,002	4,196
Grants - Relief and Secular Charities						
752 - Christian Aid	645	—	545	—	1,190	—
798 - Other - Relief Societies Fund	1,315	854	48	—	2,217	—
Grants - Relief and Secular Charities Sub-totals	1,960	854	593	—	3,408	—
Grants - Home Mission						
231 - Nigerian Chaplaincy	3,800	—	—	—	3,800	3,800
232 - Church Pastoral Aid Society	500	—	—	—	500	500
233 - Oxford-Kilburn (OK) Club	3,500	—	—	—	3,500	500
235 - Church Army - Marylebone Hostel	1,000	—	—	—	1,000	500
238 - OM Turning Point - Mission Partners Supp	—	—	—	—	—	3,800
246 - Evangelical Alliance	120	—	—	—	120	120
247 - St Luke's School	246	—	—	—	246	301
802 - Nigerian Chaplaincy - Home Missions Fund	—	—	375	—	375	412
814 - Bishop of London's Disc Fund	325	—	—	—	325	—
820 - OM Turning Point- Mission Partner Suppor	—	—	1,350	—	1,350	1,350
862 - Donations to Societies	—	—	—	—	—	120
Grants - Home Mission Sub-totals	9,492	—	1,725	—	11,217	11,404
Discretionary Fund						
252 - Christmas Gifts (Missionary)	—	—	—	—	—	50
253 - Discretionary Payments	—	—	—	—	—	4
254 - Presentations	442	3,125	—	—	3,567	65
672 - Grants - Hardship Fund	—	—	—	—	—	200
Discretionary Fund Sub-totals	442	3,125	—	—	3,567	320
Charitable Activities - Grants and Donations Totals	14,895	4,834	4,466	—	24,196	15,921

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

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Charitable Activities						
Ministry						
301 - London Diocese Common Fund -Parish Share	75,000	—	—	—	75,000	73,000
302 - Vicar's Expenses	260	—	—	—	260	286
303 - Other Clergy Expenses	364	—	—	—	364	337
304 - Visiting Speakers	50	—	—	—	50	—
305 - Vicarage Upkeep	—	—	—	—	—	2,122
306 - Pastoral Assistant	2,042	—	—	—	2,042	1,641
Ministry Sub-totals	77,717	—	—	—	77,717	77,387
Building						
321 - Insurance	2,208	—	—	—	2,208	2,306
323 - Water Charges	668	—	—	—	668	565
324 - Heating & Lighting	3,735	—	—	—	3,735	3,975
341 - Building - Upkeep and Repairs	640	—	—	—	640	2,491
346 - Cleaning - Labour	4,160	—	—	—	4,160	3,597
347 - Cleaning - Equipment & Material	615	—	—	—	615	360
352 - Building - Major Repair	3,097	2,810	—	—	5,907	3,900
356 - Building - Redecorate/Refurbish	7,183	—	—	—	7,183	532
358 - Upkeep of Church Grounds	116	—	—	—	116	95
531 - Insurance - Centre Flats	—	1,381	—	—	1,381	1,299
532 - Water Rates - Centre Flats	—	146	—	—	146	—
533 - Upkeep and Repairs (Centre Flats)	—	988	—	—	988	2,673
534 - Refurbishment	—	—	—	—	—	1,250
542 - Deposits Repaid	—	—	—	—	—	2,450
Building Sub-totals	22,426	5,326	—	—	27,753	25,497
Church Activities						
361 - Music, Worship & Sound System	769	—	—	—	769	8,454
362 - Communion Wine	76	—	—	—	76	—
372 - Bookstall Purchases (incl Bible Notes)	480	—	—	—	480	339
380 - Community Cafe Exp	—	—	—	—	—	263
381 - Youth & Children's Work	650	—	—	—	650	2,308
382 - Visual Aids and Study Material	226	—	—	—	226	263
383 - Advertising	434	—	—	—	434	96
385 - Parish Weekend	1,769	—	—	—	1,769	—
388 - Hospitality and Refreshments	674	—	—	—	674	91
390 - Homeless Night Shelter	—	—	—	—	—	47
391 - Youth Camp - Fees & Expenses	173	—	—	—	173	966
396 - Youth Refreshments	326	—	—	—	326	169
621 - Salary Costs	—	—	26,003	—	26,003	8,397
622 - Expenses	—	—	20	—	20	9
Church Activities Sub-totals	5,583	—	26,024	—	31,607	21,408
Charitable Activities Totals	105,726	5,326	26,024	—	137,077	124,294

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

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
Support Costs						
Support Costs						
401 - Administrative Support	4,906	—	—	—	4,906	8,965
402 - Telephone & Broadband	850	—	—	—	850	777
403 - Printing & Photocopying	556	—	—	—	556	4,146
404 - Stationery	487	—	—	—	487	529
405 - Postage	66	—	—	—	66	12
406 - Office Equipment	24	—	—	—	24	—
409 - Staff Recruitment Costs	—	—	—	—	—	97
416 - Computer Software	129	—	—	—	129	236
Support Costs Sub-totals	7,023	—	—	—	7,023	14,764
Support Costs Totals	7,023	—	—	—	7,023	14,764
Governance Costs						
Governance Costs						
415 - Independent Examination	350	—	—	—	350	350
Governance Costs Sub-totals	350	—	—	—	350	350
Governance Costs Totals	350	—	—	—	350	350
Resources used Grand totals	127,995	10,160	30,490	—	168,647	155,330

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

Independent Examiner's Report to the PCC of St Luke's, West Kilburn
on the accounts for the year ended 31 December 2015, as set out on the above pages.

Respective responsibilities of trustees and examiner

The PCC, as charity trustees, consider that an audit is not required for this year under Section 43(2) of the Charities Act 1993 (the Act) and that an Independent Examination is needed

It is my responsibility to

- examine the accounts under section 43 of the Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiners statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 I do not express an audit opinion on the accounts.

Independent examiner's statement

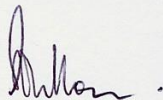
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with Section 41 of the Act; and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date: 5 March 2016

Mr S Catton, ACA
25 Belmont Rd
Harrogate
HG2 0LR