

Annual Report and Financial Statements
for the Year Ended 31 July 2023

The Parkside Evangelical Trust

Charity registration number: 1119811

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

THE PARKSIDE EVANGELICAL TRUST

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THE PARKSIDE EVANGELICAL TRUST
REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Malcolm Hyde Nina Mills David Nickless Paul Burden
Charity Registration Number	1119811
Principal Office	1 St Flora's Road Littlehampton West Sussex BN17 6BD
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

THE PARKSIDE EVANGELICAL TRUST

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2023.

Structure, governance and management

Nature of governing document

The Trust was started by a Deed of Trust dated 5 May 1972. In June 2007 the Church was registered with the Charity Commission and a new Trust Deed dated 10 November 2006 was adopted.

The principal object of the charity is to operate Parkside Evangelical Church as an independent evangelical church in Littlehampton, West Sussex.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure

The Trustees are the employers of staff members. The day-to-day management and running of the Trust was delegated to the Pastor and the Elders of the Church. The Trustees met four times during the year. The Elders met on a regular basis to discuss the ongoing life and work of the Church.

The practical matters relating to the Church were delegated to a Team of Deacons who have the responsibility for maintaining and supervising the use of the Church buildings.

The responsibility for the spiritual life of the Church is vested in the Pastor and Elders.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

1. To advance the cause of the Christian faith both in this country and abroad. This involves supporting those engaged in mission locally, nationally and internationally, either as individuals or working with organisations.
2. To provide help and support, spiritually, financially and emotionally to those in need, whether in the Church or in the local community.
3. To make the premises available, at the discretion of the Elders, to other organisations in the community.
4. To arrange services and events for all age groups - these will have a varied content, which may include spiritual, educational or recreational.

THE PARKSIDE EVANGELICAL TRUST

TRUSTEES' REPORT (CONTINUED)

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

In accordance with the guidelines for the Advancement of Religion for the Public Benefit, the Church engaged in a wide variety of activities, both within the Church, working with other Churches and in the wider community.

The Pastor Rory McClure is now in his eleventh year of ministry. There has been challenging, consecutive Bible teaching throughout the year and the Pastor has continued excellent YouTube services recorded live and posted online. The church has continued to grow as we have been meeting and worshipping together again normally and for most activities to be started again. Financial support for this work has become more of a concern as we are using some reserves to meet our requirements following loss of income from the Preschool which had to cease and the costs of renovating the church cottage ready for renting.

Encouragement in the practice of the Christian faith

During the year existing Church members have been encouraged in the practice of the Christian faith through regular services, good Bible teaching and fellowship meetings. The main services have been held on Sundays. The morning services have attracted a wide age range of people and the average attendance has been over 60 most weeks. The Evening service is regularly attended by 18 to 30 people.

Home Groups also form part of the process of encouraging people in the Christian faith and these continued fortnightly throughout the year. Prayer meetings have taken place on Zoom.

Seeking new followers

One of the ways to advance the Christian faith is to engage in sharing that faith with people of different faiths or none. The posting of our services on YouTube resulted in several new people attending services. There were three baptisms in September 2022. We are pleased that new members integrated into the church well. These folk had been attending the church services regularly. The Tuesday Fellowship afternoon teas have continued and are regularly attended by 20- 25 people. A Saturday afternoon Skills Swap Shop continues to encourage folk to share their skills with others by practical demonstrations and workshops. The church held a service and Community meal for the Kings Coronation and also for our Church's 50th Anniversary. Both were attended by over 90 people.

Missionary and outreach work

During the year members of the Church have been able to maintain support for different Missions and Christian Charities. Church members have been kept informed about these ministries.

THE PARKSIDE EVANGELICAL TRUST

TRUSTEES' REPORT (CONTINUED)

A small team were able to take services in Oakland Grange Care Home. These are well attended and appreciated.

In August, a summer camp in conjunction with other local Churches for children aged 9-11 from local primary schools was again held at Lodge Hill campsite.

Church members through the church's funds made donations to the Operation Romania Trust, the Gideon's, London City Mission, Slavic Gospel Association, Mediaserve, Tearfund, Release International, Wycliffe Bible Translation and local charities Turning Tides Homeless project, and the Littlehampton Food Bank. Coffee mornings were held to raise funds for SGA, Operation Romania Trust and Release International.

The church continues to work with the Littlehampton Churches Together group and pastor McClure chaired this for the year. A combined New year United service and a Pentecost service at the church were both well attended. Members took part in a march of Witness on Good Friday.

The church is a member of the Sussex Gospel Partnership which offers Bible based training courses and conferences for church leaders and members across Sussex.

The church continues to be a member of the Evangelical Alliance.

Pastoral Care

During the year the pastoral care of Church members has continued to be a priority. Home visiting and care home and hospital visits continue. Members make regular phone calls, help with practical issues when needed, provide lifts to hospital appointments and the Pastor offers support and counselling to those in need. The Church has been able to help members in several ways, for example, financial matters, and links with the local authority and supporting families in the community. The church is continuing to try and support those that are in great need.

Use of the buildings

The buildings continued to be used by groups from the local community. Slimming World continues to meet every week on the premises.

The following groups Arcade Knitters, Littlehampton Flower group and the Beaumont Flower group and the Littlehampton WI are open to members of the local community and provide opportunities for meeting together.

It is clear from the above report that Parkside Church Trust has demonstrated during the year ending 31st July 2023 that their work in the advancement of the Christian faith has been for the public benefit

Financial review

The principal funding of the Church is provided by members donations which are given under Gift Aid whenever possible. Income in the year increased by £3,978 to £74,271. Loss on investments amounted to £2,754 (2022 - loss £5,081). Expenditure has increased in the year by £30,399 to £121,003. The deficit for the year amounts to £49,486 (2022 - deficit £25,392) and the reserves to carry forward amount to £413,113.

THE PARKSIDE EVANGELICAL TRUST

TRUSTEES' REPORT (CONTINUED)

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Statement of 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 Charities (Accounts and Reports) Regulations 2008, 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.

The annual report was approved by the Trustees of the charity on 15 January 2024 and signed on its behalf by:


.....
Malcolm Hyde
Trustee


.....
David Nickless
Trustee

THE PARKSIDE EVANGELICAL TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PARKSIDE EVANGELICAL TRUST

I report to the Trustees on my examination of the accounts of The Parkside Evangelical Trust for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity Trustees of The Parkside Evangelical 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 The Parkside Evangelical 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 Parkside Evangelical 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 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.


.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
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PO18 8NF

15 January 2024

THE PARKSIDE EVANGELICAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	60,463	5,522	65,985	52,566
Investment income	3	143	-	143	25
Other income	4	<u>8,143</u>	<u>-</u>	<u>8,143</u>	<u>17,702</u>
Total income		<u>68,749</u>	<u>5,522</u>	<u>74,271</u>	<u>70,293</u>
Expenditure on:					
Charitable activities	5	<u>115,481</u>	<u>5,522</u>	<u>121,003</u>	<u>90,604</u>
Total expenditure		115,481	5,522	121,003	90,604
Gains/losses on investment assets		<u>(2,754)</u>	<u>-</u>	<u>(2,754)</u>	<u>(5,081)</u>
Net expenditure		<u>(49,486)</u>	<u>-</u>	<u>(49,486)</u>	<u>(25,392)</u>
Net movement in funds		(49,486)	-	(49,486)	(25,392)
Reconciliation of funds					
Total funds brought forward		<u>462,599</u>	<u>-</u>	<u>462,599</u>	<u>487,991</u>
Total funds carried forward	14	<u><u>413,113</u></u>	<u><u>-</u></u>	<u><u>413,113</u></u>	<u><u>462,599</u></u>


The notes on pages 9 to 18 form an integral part of these financial statements.

THE PARKSIDE EVANGELICAL TRUST

BALANCE SHEET AS AT 31 JULY 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	<u>333,774</u>	<u>345,284</u>
		<u>333,774</u>	<u>345,284</u>
Current assets			
Debtors	10	3,672	2,817
Investments	11	61,505	76,152
Cash at bank and in hand		<u>16,300</u>	<u>40,593</u>
		81,477	119,562
Creditors: Amounts falling due within one year	12	<u>(2,138)</u>	<u>(2,247)</u>
Net current assets		<u>79,339</u>	<u>117,315</u>
Net assets		<u>413,113</u>	<u>462,599</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>413,113</u>	<u>462,599</u>
Total funds	14	<u>413,113</u>	<u>462,599</u>

The financial statements on pages 7 to 18 were approved by the Trustees, and authorised for issue on 15 January 2024 and signed on their behalf by:



 Malcolm Hyde
 Trustee



 David Nickless
 Trustee

THE PARKSIDE EVANGELICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Parkside Evangelical Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

THE PARKSIDE EVANGELICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023 (CONTINUED)

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.

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.

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 £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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:

Asset class	Depreciation method and rate
Land and buildings	2% on cost
Building improvements and fixtures	2% on cost
Furniture and equipment	20% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

THE PARKSIDE EVANGELICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023 (CONTINUED)

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.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

THE PARKSIDE EVANGELICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	60,463	5,522	65,985	52,566
	<u>60,463</u>	<u>5,522</u>	<u>65,985</u>	<u>52,566</u>

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	143	-	143	25
	<u>143</u>	<u>-</u>	<u>143</u>	<u>25</u>

4 Other income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Rental income	8,143	-	8,143	17,702
	<u>8,143</u>	<u>-</u>	<u>8,143</u>	<u>17,702</u>

THE PARKSIDE EVANGELICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023 (CONTINUED)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Events and activities costs		1,153	-	1,153	491
Worship and book expenses		1,075	-	1,075	948
Gifts to speakers		175	-	175	100
Youth and children's work		-	-	-	8
Outreach		481	-	481	854
Advertising		178	-	178	130
Telephone and internet		764	-	764	688
Repairs and maintenance		42,552	3,925	46,477	13,746
Utilities		2,702	-	2,702	3,245
Insurance		3,316	-	3,316	2,878
Printing and stationery		1,405	-	1,405	1,286
Training/travel		-	-	-	188
Financial services		183	-	183	201
Independent examination		1,380	-	1,380	1,380
Depreciation, amortisation and other similar costs		11,510	-	11,510	11,509
Grant funding of activities	6	2,121	1,597	3,718	8,363
Staff costs	8	46,486	-	46,486	44,589
		<u>115,481</u>	<u>5,522</u>	<u>121,003</u>	<u>90,604</u>

THE PARKSIDE EVANGELICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023 (CONTINUED)

6 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2023	2022	2023	2022
	£	£	£	£
Grants paid	<u>3,718</u>	<u>8,213</u>	<u>-</u>	<u>150</u>

7 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	45,549	43,694
Pension costs	<u>937</u>	<u>895</u>
	<u>46,486</u>	<u>44,589</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Staff	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

THE PARKSIDE EVANGELICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023 (CONTINUED)

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Building improvements and fixtures £	Total £
Cost					
At 1 August 2022	400,000	8,905	4,237	15,797	428,939
At 31 July 2023	400,000	8,905	4,237	15,797	428,939
Depreciation					
At 1 August 2022	64,000	5,343	2,824	11,488	83,655
Charge for the year	8,000	1,781	1,413	316	11,510
At 31 July 2023	72,000	7,124	4,237	11,804	95,165
Net book value					
At 31 July 2023	328,000	1,781	-	3,993	333,774
At 31 July 2022	336,000	3,562	1,413	4,309	345,284

The Church revalued its freehold property many years ago and has elected to use this valuation as the deemed cost of the property under the transitional provisions for the adoption of Charities SORP FRS102. The Church building in St Flora's Road, Littlehampton is included at a value of £340,000, and the Church cottage is shown at it's valuation of £60,000.

10 Debtors

	2023 £	2022 £
Prepayments	2,889	2,496
Accrued income	783	321
	<u>3,672</u>	<u>2,817</u>

11 Current asset investments

	2023 £	2022 £
Listed other shares	<u>61,505</u>	<u>76,152</u>

THE PARKSIDE EVANGELICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023 (CONTINUED)

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	643	699
Accruals	<u>1,495</u>	<u>1,548</u>
	<u><u>2,138</u></u>	<u><u>2,247</u></u>

13 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £937 (2022 - £895).

THE PARKSIDE EVANGELICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023 (CONTINUED)

14 Funds

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	462,599	65,995	(115,481)	413,113
Restricted funds				
Building fund	-	3,925	(3,925)	-
Specific gifts fund	-	1,597	(1,597)	-
	<u>-</u>	<u>5,522</u>	<u>(5,522)</u>	<u>-</u>
Total funds	<u>462,599</u>	<u>71,517</u>	<u>(121,003)</u>	<u>413,113</u>
	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	487,991	63,442	(88,834)	462,599
Restricted funds				
Specific gifts fund	-	1,770	(1,770)	-
	<u>-</u>	<u>1,770</u>	<u>(1,770)</u>	<u>-</u>
Total funds	<u>487,991</u>	<u>65,212</u>	<u>(90,604)</u>	<u>462,599</u>

THE PARKSIDE EVANGELICAL TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023 (CONTINUED)

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 July 2023 £
Tangible fixed assets	333,774	333,774
Current assets	81,477	81,477
Current liabilities	<u>(2,138)</u>	<u>(2,138)</u>
Total net assets	<u>413,113</u>	<u>413,113</u>
	Unrestricted funds General £	Total funds at 31 July 2022 £
Tangible fixed assets	345,284	345,284
Current assets	119,562	119,562
Current liabilities	<u>(2,247)</u>	<u>(2,247)</u>
Total net assets	<u>462,599</u>	<u>462,599</u>