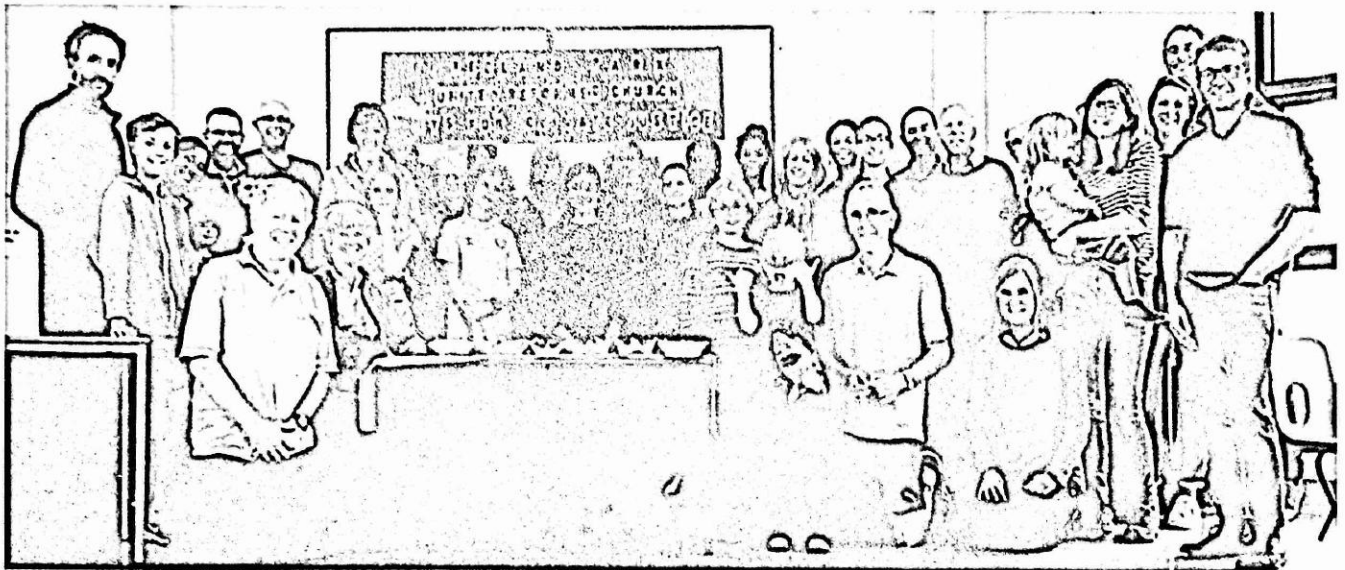
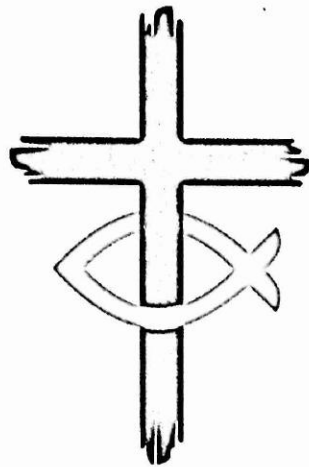


Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
Redland Park United Reformed Church



Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

Redland Park United Reformed Church

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for the Year Ended 31 December 2021

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Redland Park United Reformed Church

Reference and Administrative Details  
for the Year Ended 31 December 2021

**TRUSTEES**

D Burnett (Minister)  
C Fry  
A Hayden (Secretary) (resigned 21.11.21)  
A Hooper Trustee (appointed 1.12.21)  
D Jones (appointed 6.2.22)  
M Jones (appointed 6.2.22)  
L Manyika (resigned 21.11.21)  
T Mutare  
J H C Neugebauer  
J Turner (resigned 21.11.21)  
T Mebrahtu (resigned 21.11.21)  
V Milligan (resigned 21.11.21)  
M A Sims (appointed 5.12.21)  
A Gregson (appointed 21.11.21)  
V Fedrick (appointed 6.2.22)  
A Grand (resigned 21.11.21)  
L Fry Secretary (appointed 21.11.21)  
L Brentley

**PRINCIPAL ADDRESS**

Redland Park United Reformed Church  
Redland Park  
BRISTOL  
BS6 6SA

**REGISTERED CHARITY  
NUMBER**

1131460

**INDEPENDENT EXAMINER**

Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

Redland Park United Reformed Church

Report of the Trustees  
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

This Elders' Report sets out the Objectives, Vision, Mission, and the main activities of Redland Park United Reformed Church during the reporting year.

## Redland Park United Reformed Church

### Report of the Trustees for the Year Ended 31 December 2021

## **OBJECTIVES AND ACTIVITIES**

### **Vision and Mission**

#### **1. Objectives**

We are a community of people worshipping in Redland Park URC, Redland Park, Bristol, BS6 6SA, who believe in God: Father, Son and Holy Spirit, as revealed in the Bible, and who accept Jesus as their Lord and Saviour.

Church Elders and Membership approved the following Vision and Mission in 2014 for Redland Park United Reformed Church:

Trusting in God, with Jesus at the centre of our lives, and taking our lead from the Holy Spirit, the congregation and members of Redland Park URC seek to serve our local community and the wider world by being: multi-cultural; caring; and mission-focused disciples of Jesus.

We will continue to:

welcome all, being inclusive of age, disability, ethnicity or sexual orientation;  
harness our skills to spread the Good News of Jesus Christ;  
support, nourish and encourage each other to grow in the Spirit; and  
tend God's creation

so that

Here may Thy glory honoured be,  
Here let us know Thy grace;  
Here may our children's children see  
The beauty of Thy face. (The Reverend Basil Sims, Redland Park Minister, 1948-1960)

#### **2. Organisation**

Redland Park United Reformed Church (the "Church") is part of The United Reformed Church (URC). Further details of the Church can be obtained from United Reformed Church House, web site [www.urc.org.uk](http://www.urc.org.uk).

The URC stands in the reformed tradition of Christian faith, believes in one God, Father, Son and Holy Spirit; finds supreme authority for faith and conduct by the guidance of the Spirit in the Word of God in the Bible.

URC Members serve in the world and through the church, in particular: Ministers of Word and Sacrament, elders, lay preachers, Church related community workers (CRCWs), and workers from partner churches.

In 2021, there were 77 Members, plus regular adherents who are not members. Following application for Membership to the Minister, prospective Members are considered and approved by the church before formally welcomed at Sunday Service.

#### **3. Elders and Church Meetings**

The Members of Church make all key decisions through Church Meeting and elect the Elders. All full Members of Church are eligible to become an Elder at the elections which are held every two years. The Elders' Meeting is currently made up of nine elected Members, the Minister, Church Secretary, and the Church Treasurer who is co-opted. Elders are elected for an initial 4 year term, at the end of which they can either opt to serve for an additional 2 years or retire as an Elder. All retiring Elders must be off the Elders' Meeting for at least 1 year prior to being re-elected.

In addition there are a number of sub committees, which are made up of Elders, Members and adherents to the church as appropriate, which meet to discuss specific areas of responsibility (e.g. Finance, Property Maintenance and Church in Society). These groups report to the Elders' Meeting on a regular basis, and where appropriate, items are taken to the Church Meeting for discussion or approval.

During 2021 the Church Members met 5 times. The Elders met 10 times in the same period.

The Members of the Elders' Meeting as at 21 December 2021 were:

Redland Park United Reformed Church

Report of the Trustees  
for the Year Ended 31 December 2021

The Reverend Douglas Burnett (Minister)  
Les Fry (Church Secretary)  
John Neugebauer (Treasurer)

Alison Hooper  
Angus Gregson  
Carol Fry  
Derek Jones  
Les Brentley  
Matt Sims  
Myra Jones  
Truida Mutare  
Vimbai Fredrick

In 2021, our Church Secretary Andrew Hayden handed over to Les Fry. The Church expressed its gratitude to Andrew for his service as Church Secretary and for agreeing to extend his service during the changes of the pandemic.

## **OBJECTIVES AND ACTIVITIES**

### **Activities in 2021**

#### **Overview**

With continued global disruption of Covid 19, going into 2021 seemed almost the same as coming out of 2020 but with the disappointment of our Christmas celebrations cancelled at the last minute. However, the hope given by the vaccination rollout lifted most people's spirits.

After several more months of church services and meetings on zoom, the easing of lockdown began in Spring and the church building re-opened for a service on Sunday 23 May, which appropriately was Pentecost. The church stayed open every week after that, abiding by all restrictions, and keeping the hybrid model of services so that the people shielding and those far away could continue to worship with us.

The Bristol Korean Church (BKC), as well as Redland Park (RP), was disappointed to lose their Pastor when the Revd Hyun Kim was appointed General Secretary to the Presbyterian Church of Korea and returned to Seoul with his wife, Eun Joo. We miss their ministry and musical ability. A Korean minister based in Birmingham has been providing services for the church congregation.

Living the Way: the church has followed this URC discipleship course despite lockdown. Members, junior church and parents, together with members of the BKC, wrote out the whole of the Gospel of St Mark including English, Korean, and Tigrinya (from Eritrea) and one in cross-stitch.

New Brunswick URC: our sister church also re-opened in May, and the minister and some members have lead services

The global climate conference [COP 26] was held in Glasgow and Redland Park was involved in various ways. We signed the Climate and Ecological Emergency Bill and encouraged local MP support. A Climate Justice Group was set up to promote green issues and a Prayer Walk instigated by Tearfund was led to a public space, a science centre communications hub. The Young Christian Climate Network walked from St Ives in Cornwall with another group from St David's in Pembrokeshire to Glasgow, via Bristol, where several members of Redland Park and many others joined them to raise awareness of climate change and COP26.

#### **Report 2021**

The Minister of Redland Park Church also has oversight of New Brunswick Church. The Minister and Members of New Brunswick also lead worship at New Brunswick URC on a regular basis.

the Minister:

- work of St John's School (and as Governor);
- in Cotham and Redland Churches Together;
- guides the continued development of the Bristol Korean Church;
- opened the local Cub Scouts Pack
- of the University of Bristol Free Church Chaplaincy Management Committee

Rescoping Exercise for Bristol Ministers was announced, This will lead to changes in the allocation of churches in the Bristol area, including the Minister of Redland Park URC, who will be available to Redland Park for 60% of his time from 2023.

Minister in Clifton, Cotham and Redland organised our usual Lent Conversations over four weeks of Lent, with interesting speakers giving talks online.

The World Day of Prayer in March, focusing on the women of Vanuatu.

Members were encouraged to make small flower arrangements which were photographed and printed in our church magazine the Recorder.

**OBJECTIVES AND ACTIVITIES**

In the summer, a social group known as First Thursday decided to close, as attendance had dwindled, especially in lockdown. They had enjoyed a monthly meeting and chat, with speakers giving talks on many varied topics over the years.

In October, the whole church was invited to a day out at Barton Camp, Somerset, a holiday residential camp set up for underprivileged children of Bristol. The Camp was originally founded by the first minister of Redland Park Church, Revd Urijah Thomas. The morning was spent learning about climate change and preparing paper boats to send to COP26 [the Global Climate Conference in Glasgow], followed by a picnic lunch then various activities from art and cake decorating to den-building, hiking and swimming.

Below, we have included a report from our Junior Church Members on their day at Barton Camp 2021.

*Anna (Mother and Junior Church Leader)*

Barton Camp in early Oct was a huge success and was well attended by all ages from across the Church community. The site itself has an air of tranquillity about it and we found ourselves relaxing from the moment we arrived. RP members put on a wonderful array of activities, from drama, cake decorating and art through to den building, climate change talks and crafts and a walk to Crook Peak. To have the opportunity to socialise at ease, with no time pressures, and be together as one RP family, felt even more special after such a long time for us all. The fact both the children's written contributions (below) make reference to the communal feel of the day is testament to this.

Junior Church members (aged from under 1 to 15!), along with their parents, came to enjoy the day and every child young person interacted and spent time playing, laughing and supporting each other. There were no boundaries between them and it was a joy to see relationships flourish between them all.

Highlight for the 'yongs' was clearly the pool and waterslide and they were treated to this facility not once but every day, thanks to our very own David Hasselhoff, Les Fry! It was so appreciated, by all, thanks Les!

Thanks go to all who put their love and dedication into the day, both in the run up to the event and on the day. We are incredibly blessed to have such a diverse and talented group of people at Redland Park Church, who were able to make Barton Camp a truly memorable day... thank you all!

Expectations for Barton Camp but they were well exceeded! It was really nice to have lots of the Church members as one big family. I think it was nice to have all of my friends from JC there and we had lots of fun. I especially enjoyed the waterslide! We should definitely do it again next year!!

Forward to going to Barton Camp as I remembered how fun it was a few years ago! I like Barton Camp as it gives me a chance to spend more time with people my age group from Church. My favourite thing was the swimming pool and decorating the cupcakes, as well as the communal

Junior Church encouraged everyone to produce a Nativity in a Box, any scene from the Christmas story. These were then displayed on all our window sills.

For Christian charity, we come across many projects and work programmes that are worthy of the support of our support.



## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

**Church Charities:** The Church supports two chosen charities. Toilet Twinning, our overseas charity - we sent £611.97 in 2020 and collected a further £168 in 2021 which we have carried forward to 2022. Caring for Bristol, our local charity - we collected £580.51 in 2020 and a further £168 total £748.51 (which has been paid over in 2022). In addition, nearly £1000 from our Christmas collections was sent to the Bristol Churches Winter Night Shelter.

**Christian Aid:** Redland Park has been a strong supporter of Christian Aid for many years. This year, because of restrictions, the house-to-house collection was delivery only, but church members managed to deliver 1000 envelopes. Donations went directly to Christian Aid. As Christian Aid have always said, it is not just one week each year, so our Fair, usually held in May, was held on 4 September and raised nearly £500. The Junior Church held a Big Brekkie the following morning and raised over £100.

**Zimbabwe church:** Verenga Mukoko church was our overseas charity for 2018/2019 and the funds raised have gradually gone to Zimbabwe for the construction of the church.

**Bristol churches:** Bristol Churches Winter Night Shelter (comprising 12 churches and over 80 volunteers) supported a shelter for up to seven homeless people from January to March 2021. Due to Covid-19 restrictions, the guests were housed in en suite rooms in a small hotel (instead of church halls as had been the case in earlier years), and they were all helped to move on to more permanent accommodation with a befriending/mentoring scheme from April onwards.

In addition to our Christian Aid collection and Fair, fundraising in 2021 has included online quizzes for our church charities and Tearfund.

**Church Music:** In June, our organist for the past 33 years, Michael Kearley, retired and a presentation was made to him of a gift, and a plaque to be set on the organ console with (socially distanced!) tea and cakes. The choir arranged a separate retirement party, but after many years faithful service supporting Redland Park music, they decided to hang up their gowns and stand down the choir. We thank Michael, and the Church Choir, for their service of so many years.

## Redland Park United Reformed Church

### Report of the Trustees for the Year Ended 31 December 2021

#### **FINANCIAL REVIEW**

##### **Financial Resources**

For the second year of the Covid pandemic, Redland Park URC has had the resources to continue operations. But it has been a difficult and challenging year

In the commentary below, comparisons are made with 2019, since 2020 was again heavily affected by Covid disruptions

Normal Church Income ('Business as usual'), excluded transfers from reserves, grants, and insurance payment) was substantially reduced. This especially reflected the covid-related reduction in Lettings income, down to £23,468 (2019: £51,593)

However, the Church was very fortunate to benefit from:

A Synod grant of £10,000 towards the £25,903 of a new gas boiler for the Church;

Drawdown of £10,000 from our Deposit Account;

Sale of investments of £66,000 to underpin weakened cash flow and pay towards major refurbishment to the top floor flat;

A stage 1 insurance payment of £14,000 from Congregational Insurance for lost income

Church costs were £161,293 (2019 £204,442). Substantial efforts were made to contain costs, balanced against the opportunity to do routine maintenance in the Church which would otherwise be highly disruptive to Church use;

Heating failure in late spring 2021 led to the installation of a gas - hydrogen enabled boiler (cost £25,902.60 less Synod grant £10,000)

Refurbishment work at 1 Redland Park is expected to cost approximately £46,000, spread over the 2021 and 2022 reporting years.

In conclusion, Redland Park URC is more fortunate than many Churches in having facilities and resources to support its Christian mission. However, two years of disruption from the Covid pandemic has weakened and exposed the Church's financial position, particularly over-reliance on donations from an ageing Church Membership, and a substantial reduction in the reserves now held by the Church.

In 2022, Finance and Property will review premises use and finance, and church giving. The aim will be to identify longer term risks and opportunities for Redland Park URC.

##### **Investment policy and objectives**

Investments are stated at their market value at 31 December 2021.

The ethical policy of Redland Park Church in respect of its investments is fully in line with that of the United Reformed Church and our current portfolio meets their criteria.

##### **Reserves policy**

The Church's preferred policy on spending on property and maintenance is to use current year income, without access to reserves. However, where additional spending on property and maintenance is required, use of reserves is considered a legitimate source for reinvesting Church reserves.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The governing document trusts were distilled from the United Reformed Church Acts of Parliament (1972 and 1982) and the Scheme of Union (1972).

Redland Park United Reformed Church

Report of the Trustees

for the Year Ended 31 December 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are appointed in accordance with the Governing Document and Charitable Objects. Trustees of the Charity are appointed at the Church Meeting. The Elders Committee meets monthly.

There are sub-committees set up to manage specific areas of the charity, which are made up of Elders, Members and adherents to the church as appropriate, which meet to discuss specific areas of responsibility (e.g. Finance, Property Maintenance and Church in Society). These groups report to the Elders' Meeting on a regular basis, and where appropriate, items are taken to the Church Meeting for discussion or approval.

The trustees of the charity shall appoint a new Church Secretary and Treasurer if required and any other key personnel. If appointed they may also be removed by them.

**Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity often having utilised some of the services or having been involved with the delivery via the church meetings.

Additionally, new trustees are encouraged to familiarise themselves with the charity and the context within which it operates. The specific focus being on:

The obligations of Elders and Elders' meetings

The main documents which set out the operational framework for the charity including the Governing document and Charitable objects.

Resourcing and the current financial position as set out in the latest published accounts.

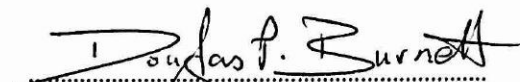
Future plans and objectives.

Various Charity Commission publications signposted through the Commission's guide (the Essential Trustee).

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 15 May 2022 and signed on its behalf by:

  
D Burnett (Minister) - Trustee

Independent Examiner's Report to the Trustees of  
Redland Park United Reformed Church

**Independent examiner's report to the trustees of Redland Park United Reformed Church**

I report to the charity trustees on my examination of the accounts of Redland Park United Reformed Church (the Trust) for the year ended 31 December 2021.

**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 Act and in carrying out my examination I have followed all 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.



Mr C N Hall-Tomkin FCA  
Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

Date: .....

19 May 2022.

Redland Park United Reformed Church

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	74,010	3,217	77,227	67,569
Other trading activities	3	37,553	-	37,553	48,314
Investment income	4	<u>1,218</u>	<u>93</u>	<u>1,311</u>	<u>15,003</u>
<b>Total</b>		<b>112,781</b>	<b>3,310</b>	<b>116,091</b>	<b>130,886</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
URC Ministry & Mission fund		47,185	-	47,185	47,328
Ministerial costs		11,089	-	11,089	6,992
Costs of church activities		93,992	-	93,992	62,754
Grants payable & restricted donations passed on		-	3,477	3,477	3,747
Manse costs		<u>5,550</u>	<u>-</u>	<u>5,550</u>	<u>5,782</u>
<b>Total</b>		<b>157,816</b>	<b>3,477</b>	<b>161,293</b>	<b>126,603</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(45,035)</b>	<b>(167)</b>	<b>(45,202)</b>	<b>4,283</b>
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		<u>33,946</u>	<u>4,760</u>	<u>38,706</u>	<u>18,365</u>
<b>Net movement in funds</b>		<b>(11,089)</b>	<b>4,593</b>	<b>(6,496)</b>	<b>22,648</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>295,231</b>	<b>36,564</b>	<b>331,795</b>	<b>309,147</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>284,142</u></b>	<b><u>41,157</u></b>	<b><u>325,299</u></b>	<b><u>331,795</u></b>

The notes form part of these financial statements

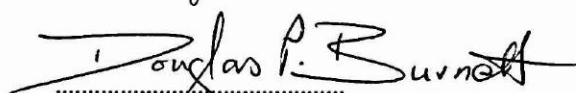
Redland Park United Reformed Church

Balance Sheet  
31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	35,584	-	35,584	29,350
Investments	11	<u>201,660</u>	<u>40,823</u>	<u>242,483</u>	<u>269,944</u>
		237,244	40,823	278,067	299,294
<b>CURRENT ASSETS</b>					
Debtors	12	11,000	-	11,000	11,406
Cash at bank		<u>38,253</u>	<u>3,150</u>	<u>41,403</u>	<u>27,194</u>
		49,253	3,150	52,403	38,600
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>(2,355)</u>	<u>(2,816)</u>	<u>(5,171)</u>	<u>(6,099)</u>
<b>NET CURRENT ASSETS</b>		<u>46,898</u>	<u>334</u>	<u>47,232</u>	<u>32,501</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>284,142</u>	<u>41,157</u>	<u>325,299</u>	<u>331,795</u>
<b>NET ASSETS</b>		<u>284,142</u>	<u>41,157</u>	<u>325,299</u>	<u>331,795</u>
<b>FUNDS</b>	14				
Unrestricted funds:					
General fund				264,843	278,703
Organ fund				<u>19,299</u>	<u>16,528</u>
				<u>284,142</u>	<u>295,231</u>
Restricted funds:					
The Home Mission fund				<u>41,157</u>	<u>36,564</u>
<b>TOTAL FUNDS</b>				<u>325,299</u>	<u>331,795</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

16 May 2022

  
D Burnett (Minister) - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- 20% on reducing balance
Motor vehicles	- 33% on reducing balance

**Church Buildings**

The church buildings, fixtures and fittings, including the organ, are not capitalised in the accounts as under the trust document of the URC the beneficial ownership of these remains with the Synod. Redland Park is required under the terms of this document to maintain the buildings and such expenditure is reflected within the accounts.

The church and adjoining premises of No 1 Redland Park, a former house now used as church rooms and flats, are insured as one for £6,926,364 (including fixtures, fitting and the organ). The reinstatement value of the buildings is as recommended by the Congregational Insurance.

The Club Rooms, Hurle Road are insured for their reinstatement value recommended by Congregational and General Insurance of £369,735.

The Manse is insured at an estimate of its historical value of £369,873.

Other Fixtures, Fitting and Office Equipment.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Individual items of equipment purchased by the church, which are not considered to be part of the buildings, are capitalised at their cost net of any grants received for the purchase of the asset and depreciation over the expected life of the asset. Depreciation is included in the Statement of Financial Activities as Cost of Church Activities.

Individual items of equipment with a purchase price of £10,000 or less are written off in the period the asset is acquired.

**Motor Vehicles**

The Minister's car is capitalised at the cash value which was paid, net of any capital contribution made by the Minister.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Gifts	45,487	-	45,487	44,033
Donations	2,133	3,217	5,350	11,048
Gift aid	12,390	-	12,390	12,488
Loss of income claim	14,000	-	14,000	-
	<u>74,010</u>	<u>3,217</u>	<u>77,227</u>	<u>67,569</u>



Redland Park United Reformed Church

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Church & Club Rooms, Hurle Road	23,468	-	23,468	29,250
Rent of flat	12,000	-	12,000	16,900
EDF solar panel refund	<u>2,085</u>	<u>-</u>	<u>2,085</u>	<u>2,164</u>
	<u>37,553</u>	<u>-</u>	<u>37,553</u>	<u>48,314</u>

**4. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Fixed asset investments	1,217	-	1,217	14,907
Deposit account interest	1	-	1	3
Other interest	<u>-</u>	<u>93</u>	<u>93</u>	<u>93</u>
	<u>1,218</u>	<u>93</u>	<u>1,311</u>	<u>15,003</u>

**5. GRANTS PAYABLE**

	31.12.21 £	31.12.20 £
Grants payable & restricted donations passed on	<u>3,477</u>	<u>3,747</u>
The total grants paid to institutions during the year was as follows:		
	31.12.21 £	31.12.20 £
Commitment for life	-	900
Home Mission fund	1,301	1,298
Verenga-Mukoko Church, Zimbabwe	447	-
Tyndale circle	-	238
Christian Aid	1,288	85
Toilet Twinning	612	-
Christmas Charities	<u>987</u>	<u>-</u>
	<u>4,635</u>	<u>2,521</u>

**6. SUPPORT COSTS**

	Governance costs £ <u>11,354</u>
Costs of church activities	

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**8. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>31.12.21</b>	<b>31.12.20</b>
Caretaker	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	64,083	3,486	67,569
Other trading activities	48,314	-	48,314
Investment income	<u>14,910</u>	<u>93</u>	<u>15,003</u>
<b>Total</b>	127,307	3,579	130,886
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
URC Ministry & Mission fund	47,328	-	47,328
Ministerial costs	6,992	-	6,992
Costs of church activities	62,754	-	62,754
Grants payable & restricted donations passed on	-	3,747	3,747
Manse costs	<u>5,782</u>	<u>-</u>	<u>5,782</u>
<b>Total</b>	<u>122,856</u>	<u>3,747</u>	<u>126,603</u>
<b>NET INCOME/(EXPENDITURE)</b>	4,451	(168)	4,283
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets	<u>16,345</u>	<u>2,020</u>	<u>18,365</u>

Redland Park United Reformed Church

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	20,796	1,852	22,648

**RECONCILIATION OF FUNDS**

Total funds brought forward	274,435	34,712	309,147
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>295,231</u>	<u>36,564</u>	<u>331,795</u>

**10. TANGIBLE FIXED ASSETS**

	Equipment £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2021	53,985	15,638	69,623
Additions	<u>15,903</u>	<u>-</u>	<u>15,903</u>
At 31 December 2021	<u>69,888</u>	<u>15,638</u>	<u>85,526</u>
<b>DEPRECIATION</b>			
At 1 January 2021	29,269	11,004	40,273
Charge for year	<u>8,124</u>	<u>1,545</u>	<u>9,669</u>
At 31 December 2021	<u>37,393</u>	<u>12,549</u>	<u>49,942</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>32,495</u>	<u>3,089</u>	<u>35,584</u>
At 31 December 2020	<u>24,716</u>	<u>4,634</u>	<u>29,350</u>

**11. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2021	269,944
Disposals	(66,000)
Revaluations	<u>38,539</u>
At 31 December 2021	<u>242,483</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>242,483</u>
At 31 December 2020	<u>269,944</u>

There were no investment assets outside the UK.

**Redland Park United Reformed Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**11. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £
Valuation in 2021	69,651
Cost	<u>172,832</u>
	<u>242,483</u>

The investments are made up of the COIF Ethical Investments Fund Income Units as follows:

	2021	2020
General (886140092AA)	-	159,465
Contingency General Reserve (886140002AB)	182,404	57,763
Organ Fund (886140005AB)	19,256	16,485
Home Mission Fund (886140093AA)	39,992	35,232
Home Mission Fund (C0070021188)	831	998
	<u>242,483</u>	<u>269,944</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Other debtors	11,000	11,000
Prepayments and accrued income	<u>-</u>	<u>406</u>
	<u>11,000</u>	<u>11,406</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Other creditors	<u>5,171</u>	<u>6,099</u>

**14. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	278,703	(13,403)	(457)	264,843
Organ fund	16,528	2,771	-	19,299
Junior church designated fund	<u>-</u>	<u>(457)</u>	<u>457</u>	<u>-</u>
	295,231	(11,089)	-	284,142
<b>Restricted funds</b>				
The Home Mission fund	36,564	4,593	-	41,157
	<u>331,795</u>	<u>(6,496)</u>	<u>-</u>	<u>325,299</u>
<b>TOTAL FUNDS</b>				

Redland Park United Reformed Church

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	112,781	(157,359)	31,175	(13,403)
Organ fund	-	-	2,771	2,771
Junior church designated fund	-	(457)	-	(457)
	112,781	(157,816)	33,946	(11,089)
<b>Restricted funds</b>				
The Home Mission fund	(167)	-	4,760	4,593
Charitable collections (redistributed)	3,477	(3,477)	-	-
	3,310	(3,477)	4,760	4,593
<b>TOTAL FUNDS</b>	<u>116,091</u>	<u>(161,293)</u>	<u>38,706</u>	<u>(6,496)</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	212,437	20,280	45,986	278,703
Organ fund	61,998	1,452	(46,922)	16,528
Junior church designated fund	-	(936)	936	-
	274,435	20,796	-	295,231
<b>Restricted funds</b>				
The Home Mission fund	34,712	1,852	-	36,564
<b>TOTAL FUNDS</b>	<u>309,147</u>	<u>22,648</u>	<u>-</u>	<u>331,795</u>

Redland Park United Reformed Church

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	127,264	(121,920)	14,936	20,280
Organ fund	43	-	1,409	1,452
Junior church designated fund	-	(936)	-	(936)
	127,307	(122,856)	16,345	20,796
<b>Restricted funds</b>				
The Home Mission fund	(168)	-	2,020	1,852
Charitable collections (redistributed)	3,747	(3,747)	-	-
	3,579	(3,747)	2,020	1,852
<b>TOTAL FUNDS</b>	<u>130,886</u>	<u>(126,603)</u>	<u>18,365</u>	<u>22,648</u>

The charity has the following designated fund:

Organ fund - For the upkeep of the organ.

The charity also has the following restricted funds:

Home mission - To spread the Good News of Jesus Christ

Charitable collections - To provide grants to selected organisations

**15. CAPITAL COMMITMENTS**

	31.12.21 £	31.12.20 £
Contracted but not provided for in the financial statements	-	-

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

Redland Park United Reformed Church

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Gifts	45,487	-	45,487	44,033
Donations	2,133	3,217	5,350	11,048
Gift aid	12,390	-	12,390	12,488
Loss of income claim	<u>14,000</u>	<u>-</u>	<u>14,000</u>	<u>-</u>
	74,010	3,217	77,227	67,569
<b>Other trading activities</b>				
Church & Club Rooms, Hurle Road	23,468	-	23,468	29,250
Rent of flat	12,000	-	12,000	16,900
EDF solar panel refund	<u>2,085</u>	<u>-</u>	<u>2,085</u>	<u>2,164</u>
	37,553	-	37,553	48,314
<b>Investment income</b>				
Fixed asset investments	1,217	-	1,217	14,907
Deposit account interest	1	-	1	3
Other interest	<u>-</u>	<u>93</u>	<u>93</u>	<u>93</u>
	<u>1,218</u>	<u>93</u>	<u>1,311</u>	<u>15,003</u>
<b>Total incoming resources</b>	<b>112,781</b>	<b>3,310</b>	<b>116,091</b>	<b>130,886</b>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Wages	10,162	-	10,162	9,305
Social security	-	-	-	20
Pensions	118	-	118	227
Insurance	8,347	-	8,347	3,738
Light, heat & water	8,645	-	8,645	14,755
Telephone, printing and postage	-	-	-	506
URC ministry & mission fund	47,185	-	47,185	48,378
Manse expenses	5,660	-	5,660	5,782
Music	4,320	-	4,320	2,400
Other ministerial costs	6,769	-	6,769	3,542
Property maintenance	51,924	-	51,924	18,575
Equipment purchase	-	-	-	549
Other church activity expenses	3,332	-	3,332	5,047
Grants to institutions	<u>-</u>	<u>3,477</u>	<u>3,477</u>	<u>3,747</u>
	146,462	3,477	149,939	116,571
<b>Support costs</b>				

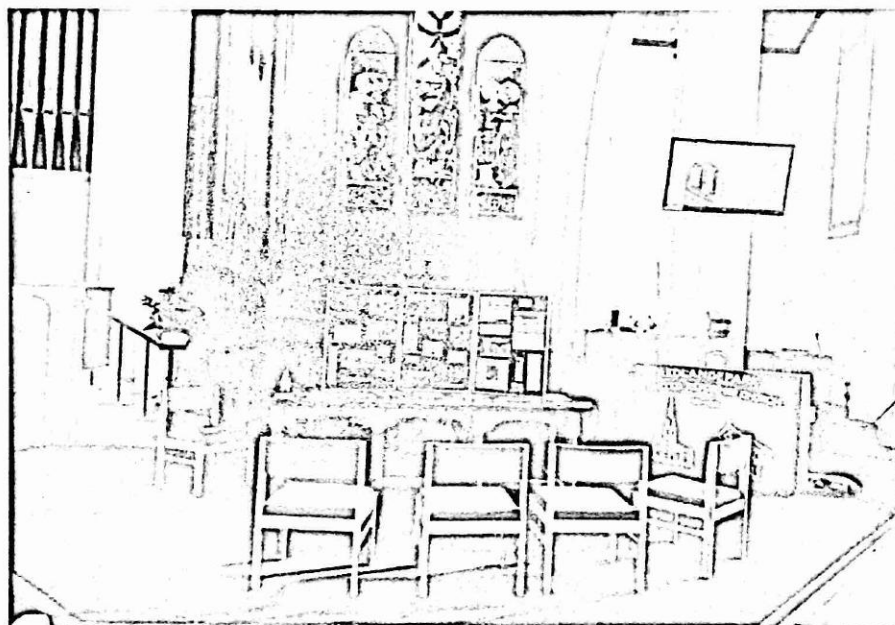
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Redland Park United Reformed Church

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>Support costs</b>				
<b>Governance costs</b>				
Auditors' remuneration for non audit work	1,685	-	1,685	1,536
Depreciation of tangible fixed assets	<u>9,669</u>	<u>-</u>	<u>9,669</u>	<u>8,496</u>
	<u>11,354</u>	<u>-</u>	<u>11,354</u>	<u>10,032</u>
 Total resources expended	 <u>157,816</u>	 <u>3,477</u>	 <u>161,293</u>	 <u>126,603</u>
 Net income	 <u>(45,035)</u>	 <u>(167)</u>	 <u>(45,202)</u>	 <u>4,283</u>

**OUR YEAR IN PICTURES;**

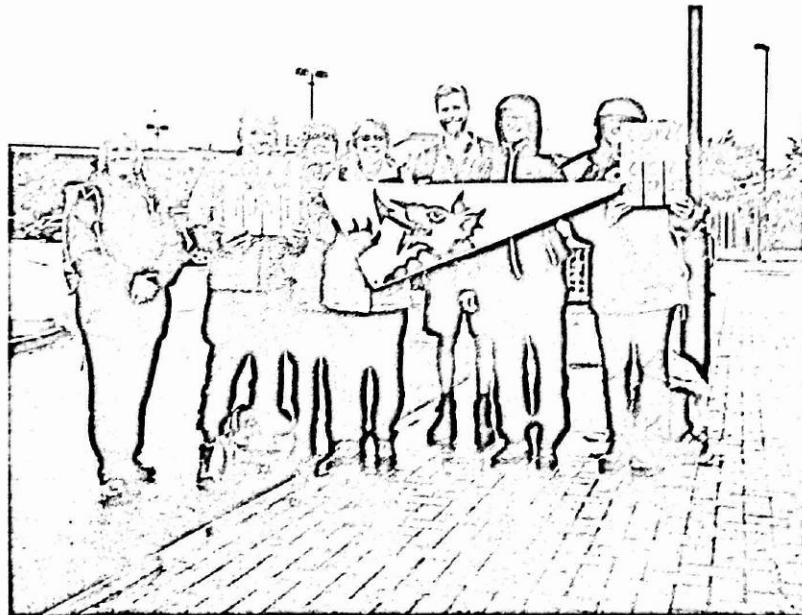


**Meditation Exhibition for Afghanistan**





**Resumption of Christian Aid Fair**



**Climate Justice and COP 26 Support**

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