

Charity Registration No. 1132114

CLAPTON PARK UNITED REFORMED CHURCH
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

CLAPTON PARK UNITED REFORMED CHURCH

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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CLAPTON PARK UNITED REFORMED CHURCH

**CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023**

TRUSTEES:

Hannah Henderson (Chair)
Abigail Kingston
Lynda MacInnes
Rachel Turner

PRINCIPAL OFFICE:

Round Chapel, Old School Rooms
Clapton Park United Reformed Church
2 Powerscroft Road
London
E5 0PU

REGISTERED CHARITY NUMBER:

1132114

INDEPENDENT EXAMINER:

Marcus Cridland B.A.(Hons) F.C.A.
Scott Vevers Ltd
Chartered Accountants
and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

BANKERS:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

CLAPTON PARK UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law and 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).

Who we are and what we do

We are a vibrant church in the heart of Hackney, East London, affiliated to the United Reformed Church of England and Wales. Operating from the Old School Rooms of the Round Chapel, we run a day nursery and range of dynamic projects that aim to connect our neighbourhood and address the needs of our community.

Our Charitable Objects

The advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

When planning activities for the year, the trustees have considered the Commission's guidance on public benefit. Clapton Park United Reformed Church (CPURC) (also known as the Round Chapel, Old School Rooms) is an active and vibrant church and community centre in the heart of Hackney, East London. The congregation meets on Sundays, and for other events in the extensive premises at 2 Powerscroft Road.

We open up our building seven days a week to serve the local community, offering a place of worship, a safe space for children and families to play and be supported, a place for the homeless and those living in vulnerable housing situations to receive help and practical advice, a space for people to work, to be creative and to engage with local people tackling some of the issues that the community face.

The building is also used and rented out to a range of community groups and organisations and office space is leased by local people and organisations.

The Church

The congregation is a small lively, friendly, diverse, welcoming community with families making up a considerable percentage that meet on a Sunday where a congregation of between 20 and 40 people gather together. The majority of the congregation are either adults of a working age, children or young people. People's jobs include teaching, nursery workers, video-making, school assistants, Quaker Peace and Justice, journalism, community development, social work and much else. Our services include all-age worship, Holy Communion and a variety of other creative and innovative ways of expressing and practising spirituality and faith that is inclusive and open to all. We currently are still in a period without a Minister and so the congregation take it in turns to lead worship. Open Mic services and discussion services, led by members of the congregation are a regular part of our services. Many of our congregation are involved in volunteering with the various projects that are run; Stay & Play, Urban Table meal and Wellbeing Club.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Church Youth

The church youth group meet once a fortnight after school on a Friday. Spending time together, sharing a meal, going on picnics sharing concerns and curiosities while being supported by an adult member of the church. This group creates a space for them to build strong connections with each other. The discussions are wide and led by the youth often involving school life and social issues. The youth also attend the Greenbelt Festival with their families and attend an annual youth weekend away hosted in the home of a former minister. Both trips allow the relationships of the younger members of the congregation to deepen through shared experience. The Youth Group also work together to lead two services a year for the whole congregation. It is a positive and dynamic group and enriches the life of the whole church.

Community Outreach Programme.

CPURC continues to develop its community programme, with a strategic focus on working with local families and people who are homeless or living in vulnerable housing situations or at risk of social isolation.

Our projects include the Urban Table, Families Project Stay & Play and Wellbeing Club and All Ages intergenerational day. The community outreach programmes are as follows:

1. Urban Table

Urban Table turned 18 years old in November 2023. The number of guests each week has grown again, and we are now up to pre-Pandemic numbers proving a sit down lunch to around 65 people each week. Many guests have been coming for years and hugely enjoy the companionship, food and donations. New people arrive regularly. Most weeks the atmosphere is very convivial, and we can have a laugh. Guests often help volunteers.

Urban Table has teams of amazing volunteers that take turns each week. Across the month 60+ volunteers make the meals happen. Shopping and cooking and hosting and welcoming people every week. Our volunteers are dedicated and experienced and give joyously of their time. New people frequently volunteer and our lead volunteers work closely with them to bring them into the team. We are incredibly grateful for the support of our local community and their generous individual donations through our annual Just Giving campaign and to Hackney Giving and the London Borough of Hackney for their support of this work.

This year we also received generous donations of money and food from the congregation of St Jude's Catholic Church on Blurton Road nearby in Hackney. We have also received weekly donations from local food businesses, helping to boost our provisions and reduce food waste locally! Donations include bread and pastries from Charles Artisan Bread and fruit, veg and dry goods from The Green Basket and uncollected produce from the Growing Communities shed.

Our incredible volunteers add extra value and interest to the weekly meal collecting and distributing good quality clothes donations which are incredibly popular with guests. Our many volunteers are also a huge support in our efforts to raise donations from the wider community to support this project.

As we look towards the next year, we will do all that we can to keep going and keep being a place to come for anyone who needs it.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

2. Wellbeing Club

At Wellbeing Club we offer places every Monday in term time to 10 – 15 families who live in temporary hostel or inadequate privately rented housing. It's an opportunity for mums to have some time for themselves at the start of the week, to reflect on their wellbeing and access activities that are normally prohibitively expensive like movement classes, mindfulness and crafts. We provide a creche place for the activity time and a healthy lunch eaten together family style at the end of each session!

As well as bringing in people to deliver sessions as we get to know each other everyone is encouraged to share their skills whether that is leading a workshops or cooking lunch! In 2023 Eden cooked Ital Stew and Hawa and Hawa made their amazing Jolloff rice, Simone ran a body scrub making workshop, Irina led a yoga Nidra sessions and Mouna shared her hand massage skills and cooked up a storm including nori wraps and nourishing soup!

We have made body balms, learned some Ethiopian dance moves, tried yoga, got moving with Afrofit, bonded and set intentions through a tea ceremony and blended essential oils for pulse point aromatherapy! We had a drumming circle, a cushion making workshop with local business Yodomo, made draft excluders, learned about self-massage and explored and created with clay. We visited groundwork London's free range garden sowing seeds, making dandelion playdough and spotting frogs in the pond. And Abi led a pilot DIY session where 10 women made 4 tables in 1 hour!

We've had sessions from Talk Changes, from City and Hackney NHS mental health team about managing stress, introducing some tools for mindfulness and leading us in some guided meditation with following in referrals for their CBT service. The Hackney Family Coach service visited to run a taster support groups and 1:1 coaching for families with children with SEN.

And to round out the year a trip to Hackney Empire to see a production of Aladdin with their generous donation of 56 tickets meaning that everyone (including all siblings!) could get to join in with the end of year fun! Over 30 families have taken part Wellbeing Club this year and 4 of those have continued to volunteer with us.

3. Stay & Play

We have continued to host the very popular Stay & Play session for children under 5 and their adults to meet connect and play every Wednesday in term time!

Every week we welcome 40 families into the building as children and adults get to know one another. This year we revamped the play equipment, we have a play doh table and a sensory play area (using materials from the Children's Scrap Project!).

We have tea and coffee flowing and a free shop to circulate outgrown children's clothes and each session ends with story time and songs from Kari followed by Maya's much loved Indian lunches! All donations help to support our work with families in activities across the week.

In 2023 we had four sessions alongside Stay and Play led by both the Real Nappy Network and Plastic Free Hackney and we established a Stay and Play WhatsApp 'community' with over 70 members so far and everyone appreciates the reminders to book their space each week and it's better enabled generous support from people passing on items needed by other families in our community!

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

4. ALL AGES Partnership

Throughout our second year of funding from the National Lottery our partnership project with Hackney Children's Theatre has continued to inspire and flourish. We love opening our doors to provide a space for the intergenerational magic that seems to bring so much value to local people's lives and enrich not only on an individual basis but also at a community level.

A lot happens here – a dance class for people over the age of 50, a Stay & Play and Art Play for parents with their under 5s, a craft corner for people to learn a new skill or get on with their knitting project in a warm and inclusive environment, and an opportunity to volunteer in the kitchen cooking. Although each of the Thursday activities is specific and targeted, the beauty is that everything takes place under the same roof and everyone is invited to share the same space...and crucially, invited to stay on afterwards for a shared community lunch.

Our volunteer-led Community Café never misses a beat when it comes to celebrating and marking cultural celebrations. This year included a Scottish Burns meal, St Patrick's Day and the Mexican festival Dia de los Muertos when we also took the opportunity to remember loved ones no longer with us by creating an area in the space where we displayed photos and memories.

We welcomed school-age children into our Thursday programme on three different occasions in the Spring in solidarity with the Teacher strikes. And we celebrated International Women's Day with a special community lunch and by offering participants a chance for a portrait by local photographer Manal Massala. We also ran a clothes swap and offered therapeutic massage for our volunteers and dancers with Madlyn Ray-Jones for October.

We also continue to be committed to offering more creative opportunities and forming local partnerships. Examples over the last year include welcoming back the Women Over Fifty Film Festival for a film screening of Moving Pictures 2 in July, welcoming art group Bust to lead a taster workshop called Strike Build to engage young people in creative ways around the teachers strike efforts and we have been busy compiling favourite, trusted recipes straight from our All Ages kitchen as well as inviting participants to share their own favourite recipes from home with help from local cook and author Rachel – alongside a dedicated working group of volunteers to publish our own cookbook to tell the story in 2024!

Beyond the term-time Thursday programme we've developed a playful and inclusive programme of creative workshops for low-income families during holiday periods and accessible, engaging and affordable theatre shows for people of all ages opening up creating more opportunities for play and connection between the generations as participants of our term-time programme come together to host and run our community café for our theatre shows, once again creating some more inter-generational magic!

February saw dance play and paper craft with Olga and Gabi providing connection to a performance of an immersive and interactive dance show from Club Origami exploring whole new ways of thinking, playing and moving.

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In the summer holidays Gabi and Kesha explored the themes of family, belonging and culture in our family workshops, leading up to our all-singing, all-dancing Variety Show which brought two hundred people into the building for affordable, inclusive and whacky family entertainment, the perfect antidote to the end of the summer.

And for Christmas alongside the annual fundraising market creative workshops were followed by Christmas Capers from Danny the Elf!

5. Kitchen Club Partnership

Kitchen Club is a drop in cook-play-eat session we host in partnership with Parent Club every Friday during term time. We collaborate on outreach with Parent Club and we manage the Kitchen Club WhatsApp group with information and reminders as well as provide a 'free shop' to share clothes and toiletries, with our community support worker on hand each week to provide families with signposting or support while Parent Club deliver the session.

The Friday Kitchen Club prioritises families with children under 5 who are living in temporary accommodation, over 60 families took part in 2023. There's food to prepare together, activities for families to take part in with their children including making paper African necklaces for Black History Month, lanterns for Diwali, Chapattis to go with lunch, yoga, dancing, story and song, then always a tasty healthy lunch together.

The Kitchen Club staff and volunteer team are experienced and dedicated to supporting early years families with healthy eating on a budget, encouraging play and language development and building peer support networks. They are an excellent partner to work with and we are delighted to continue our relationship into another year!

6. Community Support

We provide the opportunity for 121 support within our activities so that it can fit in with the demands and realities of caring for a young family. Our Community Support Worker attends the Friday Parent club sessions and the All Ages Thursday sessions to share information and is on hand for signposting and support. Families can also arrange a longer meeting if they need support with a more difficult or complicated situation.

The support offered varies and responds to the needs of the family but this year has included understanding the content of letters, understanding housing options and the bidding process, accessing food bank vouchers, grants for essential items and school uniform, mental health support, doctor's appointments, signposting access to debt advice, immigration advice and educational needs assessments. Getting to know the families that come here each week and supporting them as they work to solve their own problems builds trusting relationships and helps people to build confidence in their own capabilities.

Getting to know families and build relationships has enabled us to continue to support LB Hackney in the distribution of money to support families through the cost of living crisis to help with rising food costs. We have also distributed Christmas gifts and high street vouchers thanks to generous support from East End Community Foundation and the East London Business Alliance. All of this is a huge help to the families that we support.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

To stay informed and up to date our community support worker has attended Public Health Community Champion forums and LB Hackney Poverty Reduction meetings throughout the year ensuring that we have the most up to date information around public health and financial assistance to share with people who come to activities in our building. The information that we share from these networks is practical and varied including letting people know about where to access meals or food or grants or find mental health support, where to go for a hearing test or info about childhood vaccinations - we make sure that we share the up to date information with as many people as we can.

Other Activities

- **The Women's Centre Play** We were delighted to share our space for a performance of a play by community theatre company, The Play is not the Thing. Exploring structures of power, the challenges of seeking support in places weighed down bureaucracy, the importance of providing welcoming spaces in the community for people to meet and find peer support. We provided a place and a creche so that single parents, who so often need and know these services were also able to attend.
- **Social Prescribing from Family Action** In 2023 we opened up our space to host Family Action to deliver social prescribing drop in surgeries in our building. The team from Family Action worked to signpost people to other organisations that could help to improve their quality of life and supported families in our Wellbeing Club to access cost of living grants from the Family Action Fund.
- **Warm Welcome** From January to March, we increased our offer with the support of the Warm Space initiative. We extended the hours of our Wellbeing Club with craft and play activities and extended the opening times of All Ages with lots of tea and newspapers! We were able to welcome people to come together for longer rather than paying for the expensive heating of their own homes.
- **Window Wanderland** 2023 saw another year of Window Wanderland! This year the local neighbourhood community light up street gallery filled Homerton & Clapton with images on theme of JOY. Alex and Mary worked with Wellbeing Club and Stay & Play Families and the church youth group to fill the windows with colour and delight. All the things that bring us joy; music and flowers, bikes and bed!
- **Mothers Who Make – Supporting people to thrive** In the Spring of 2023 we loved welcoming the Mother's Who Make project to deliver a series of three workshops within our Wellbeing Club session. We were delighted to be able to support local parent Abi Park who has been taking part in activities at the Round Chapel Old School Room for several years. With successful funding secured from LB Hackney Community Chest "Mothers who Make" put together a series of workshops to design and build a piece of functional furniture. Thinking about how to solve a problem in designing a mobile multi function storage unit and how to safely use power tools to build. Collaborating, learning and playing - all the things we love!

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Nursery

In 2023 the nursery team have continued to provide a friendly, varied, warm, safe, nurturing, fun and caring environment for our children and their families! Highlights this year have included celebrating our diverse staff team and children learning about lots of different types of festivals, food, languages, traditions as well as arts and design from different cultures including mandalas, Tibetan, Chinese and Islamic patterns. Sensory, craft and art and creative activities are an important part of our day and are always a huge success with the children. They have loved getting messy and exploring textures making food like bread and omelettes, exploring open ended materials expressing themselves with imaginative role play.

2023 also included lots of fun outdoors. Getting messy in our mud kitchen, climbing the cherry tree, and investigating natural habitats, we have painted and made drawings outdoors, planted flowers, herbs and tomatoes, played with lots of water and visited our local park! We have also made space for a gentle focus on wellbeing, providing time for a calmer indoor environment with music and sensory equipment such as sensory balls, pop up tubes, books as well as mindfulness exercises developed especially for the smallest children such as Breathe Like a Bear. To add even more variety to the week we have also loved welcoming visiting tutors to provide the children with yoga and capoeira classes too!

Through nurturing each child, responding and supporting them with their individual interests, needs and emotions, they gain the confidence to socialize and become happy learners. Children learn to care for each other and to look after the younger ones as well as gaining independent skills. In 2023 as with each year we said a happy goodbye to lots of children as they moved on from the Round Chapel nursery to reception places at local schools. We are delighted that the nursery here is a happy and positive memory for them and have welcomed many families back for a visit!

Premises

The church building at the Old School Rooms is rented by a wide range of local community groups and local social impact businesses and artists.

The Manse in Powerscroft Road, which previously housed our minister and family, continued to be rented out to the Hackney Doorways Women's project as a shelter for homeless women.

Staffing and Volunteers

We have 17 staff on the payroll which is the FTE of 8 staff, with the building and project staff managed by Michelle Baker and the Nursery team managed by Emma Spinelli.

To support the welfare of our staff we are members of Health Assured, an employee wellbeing service.

The work we have done this year would not have been possible without the support of amazing local volunteers. Thanks to all those who gave their time to support our essential work.

CLAPTON PARK UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Financial position

Total incoming resources for the year were £472,085 (2022: £497,365) and net incoming funds were £60,424 (2022: £42,236). Total reserves at 31 December 2023 were £262,649 (2022: £202,225), including £52,176 (2022: £32,897) restricted funds.

Reserves Policy

The trustees consider the appropriate level of free reserves (net current assets, excluding restricted funds, designated funds, fixed assets and long-term liabilities) that should be retained is between 3 and 6 months of the committed expenditure of the charity. This is based on the charity's size, complexity and the level of financial commitments held.

At present the charity has free reserves that fall within these parameters. The trustees aim to ensure that the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure.

The trustees continue to act providing good governance and managing risk through active safeguarding and health and safety policies and procedures and by exercising control over expenditure within current levels of income, with a balance between restricted and unrestricted income, enabling the maintenance of a cash reserve at the appropriate level. The trustees will endeavour not to set aside funds unnecessarily

Major Donors

We would like to acknowledge and thank all our individual donors in the church and local community, as well as the following major providers of funding who have enabled the church to carry out the activities described in this report:

London Borough of Hackney, Hackney Parochial Charities, East London Community Foundation, Thames North Synod, The National Lottery, Hackney Giving, John Dorsett Trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was registered with the Charity Commission on 14 October 2009, having formerly been dealt with as an excepted charity. It is governed by Trusts distilled from The United Reformed Church Acts of Parliament (1972 and 1982) and The Scheme of Union (1972).

Trustees

The board of trustees are made up of the elders of the church. Elders are elected by church members at a church meeting. Newly appointed trustees are provided with a comprehensive induction to the charity through provision of training courses and mentoring by established trustees.

The trustees who served during the year are listed on page 1.

The trustees oversee the work of the charity through quarterly meetings.

Related Parties

The charity is affiliated to The United Reformed Church in England and Wales and is part of the Thames North Synod.

CLAPTON PARK UNITED REFORMED CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are required under Charity law 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 financial activities of the charity for that period. In preparing those 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for ensuring that the charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

The annual report was approved by the trustees of the charity on 15/10/2024 and signed on its behalf by:



Ms Hannah Henderson
Chair of Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLAPTON PARK UNITED REFORMED CHURCH

I report to the trustees on my examination of the accounts of Clapton Park United Reformed Church for the year ended 31 December 2023, which are set out on pages 12 to 21.

Responsibilities and basis of report

As the charity's trustees 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 Charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Charity 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.



Marcus Cridland B.A.(Hons) F.C.A.
Scott Vevers Ltd
Chartered Accountants and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

Date: 15/10/24

CLAPTON PARK UNITED REFORMED CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income from:					
Income from generated funds:					
Donations and grants	3	33,614	156,322	189,936	223,215
Income from charitable activities	4	228,366	53,449	281,815	274,012
Investment income		334	-	334	138
Total income		<u>262,314</u>	<u>209,771</u>	<u>472,085</u>	<u>497,365</u>
Expenditure on:					
Gifts made in furtherance of the charitable objects	5	25,000	-	25,000	28,164
Charitable activities	6	211,516	191,077	402,593	426,965
Total expenditure		<u>236,516</u>	<u>191,077</u>	<u>427,593</u>	<u>455,129</u>
Net gains / (losses) on investments	11	15,932	-	15,932	-
Net income / (expenditure) for the year		<u>41,730</u>	<u>18,694</u>	<u>60,424</u>	<u>42,236</u>
Transfers between funds	15	(585)	585	-	-
Net movement in funds		<u>41,145</u>	<u>19,279</u>	<u>60,424</u>	<u>42,236</u>
Reconciliation of funds					
Total funds at 1 January 2023		169,328	32,897	202,225	159,989
Total funds at 31 December 2023		<u>210,473</u>	<u>52,176</u>	<u>262,649</u>	<u>202,225</u>

All amounts derive from continuing activities.

All gains and losses recognised in the period are included in the statement of financial activities.

The notes on pages 14 to 21 form part of these financial statements

CLAPTON PARK UNITED REFORMED CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible assets	10		12,487		8,495
Investments	11		-		59,360
			<u>12,487</u>		<u>67,855</u>
Current assets					
Debtors	12	12,951		17,858	
Cash at bank and in hand		<u>268,380</u>		<u>145,195</u>	
		281,331		163,053	
Creditors: Amounts falling due within one year	13	<u>(25,369)</u>		<u>(20,483)</u>	
Net current assets			255,962		142,570
Creditors: Amounts falling due after one year	14		(5,800)		(8,200)
Net assets			<u>262,649</u>		<u>202,225</u>
The funds of the charity:					
Restricted income funds	15		52,176		32,897
Unrestricted income funds:	15		210,473		169,328
Total charity funds			<u>262,649</u>		<u>202,225</u>

The financial statements were approved by the Trustees on 15/10/2024



Ms Hannah Henderson - Chair of Trustees

The notes on pages 14 to 21 form part of these financial statements

CLAPTON PARK UNITED REFORMED CHURCH

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

1 General information

Clapton Park United Reformed Church is a registered charity governed by trusts distilled from The United Reformed Church Acts of Parliament (1972 and 1982) and The Scheme of Union (1972). The address of the principal office and details of the charity's operations are provided in the Report of the Trustees.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Statement of compliance and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)). Advantage has been taken of the exemption under FRS 102 1A for smaller charities not to prepare a statement of cash flows.

Accounting convention

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

Donations and grant income are accounted for on a receipts basis. All other income is accounted for on an accruals basis.

Donated assets and services are included at their estimated open market valuation.

Expenditure

The church makes gifts to other organisations whose charitable objects complement its work. They are accounted for in the year in which they are paid.

Expenditure is included when incurred. Costs which are identified as relating to restricted projects are allocated directly to those activities. Costs which relate to the general running of the church are allocated against unrestricted funds, and within the statement of financial activities these expenses are shown as charitable activities, support costs and governance costs. Governance costs are those relating to the charity's compliance with constitutional and statutory requirements.

Unrestricted funds

Unrestricted funds are those which are not subject to any special restrictions and they can be used as the Trustees decide. Designated funds are part of unrestricted funds and are amounts the Trustees have set aside to cover particular expenditure.

Restricted funds

Restricted funds are funds subject to specific conditions imposed by donors as to how they may be used. Expenditure which meets these criteria is allocated to the relevant fund.

Fixed assets and depreciation

When separately identifiable assets costing more than £500 are purchased by the charity, they are included in fixed assets and depreciated over their expected useful lives. Depreciation is calculated as follows:-

Equipment	12.5% / 20% straight line
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Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

CLAPTON PARK UNITED REFORMED CHURCH

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

2 Accounting policies (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transactions. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for similar debt instruments.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Donations and similar income

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Offerings and donations	33,614	2,266	35,880	31,560
Community projects fundraising	-	29,598	29,598	14,403
Grants received	-	124,458	124,458	177,252
	<u>33,614</u>	<u>156,322</u>	<u>189,936</u>	<u>223,215</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Nursery fees	113,594	53,449	167,043	169,398
Lettings	114,772	-	114,772	104,614
	<u>228,366</u>	<u>53,449</u>	<u>281,815</u>	<u>274,012</u>

5 Gifts made in furtherance of the charitable objects

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Ministry and Mission - URC Trust	25,000	-	25,000	28,164
	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>28,164</u>

CLAPTON PARK UNITED REFORMED CHURCH

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6 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Staff costs	114,888	122,420	237,308	237,902
Direct costs	79,727	68,657	148,384	170,515
Support costs	12,587	-	12,587	16,244
Governance costs	4,314	-	4,314	2,304
	<u>211,516</u>	<u>191,077</u>	<u>402,593</u>	<u>426,965</u>
Staff costs:				
Nursery	73,932	53,449	127,381	118,903
Church and community projects	40,956	68,971	109,927	118,999
	<u>114,888</u>	<u>122,420</u>	<u>237,308</u>	<u>237,902</u>
Direct costs:				
Nursery equipment and supplies	29,195	-	29,195	27,760
Family support and other project costs	-	65,927	65,927	100,836
Church weekend	-	2,730	2,730	2,149
Meeting and worship expenses	72	-	72	27
Bad debt provision	572	-	572	90
Utilities	12,120	-	12,120	4,395
Cleaning and refuse	20,966	-	20,966	16,000
Property maintenance	8,618	-	8,618	8,292
Equipment and furnishings	569	-	569	214
Depreciation	2,477	-	2,477	1,633
Loss on disposal of assets	-	-	-	5,398
Insurance	5,138	-	5,138	3,721
	<u>79,727</u>	<u>68,657</u>	<u>148,384</u>	<u>170,515</u>
Support costs:				
IT and computer costs	3,154	-	3,154	4,131
Payroll costs	1,924	-	1,924	1,453
Other office costs	7,509	-	7,509	10,660
	<u>12,587</u>	<u>-</u>	<u>12,587</u>	<u>16,244</u>
Governance costs:				
Independent examiner's fees	4,314	-	4,314	2,304
	<u>4,314</u>	<u>-</u>	<u>4,314</u>	<u>2,304</u>

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

7 Employee costs

No remuneration or expenses were paid to trustees in the year (2022: £nil).

The costs of the remaining staff were:

	2023	2022
	£	£
Wages and salaries	225,840	222,125
Social security costs	7,414	7,836
Pension costs	2,807	3,010
	<u>236,061</u>	<u>232,971</u>

No employee earned more than £60,000 during the period. The average number of staff employed by the charity during the year analysed by function was:

	2023	2022
	No	No
Nursery and community projects	5.66	5.66
Management and administration	1.95	1.95
Average full time equivalent number of staff employed	<u>7.61</u>	<u>7.61</u>
Average number of staff employed (headcount)	<u>17.00</u>	<u>15.00</u>

8 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 £2,807 (2022: £3,010).

9 Net income / (expenditure) for the year

This is stated after charging:

	2023	2022
	£	£
(Profit) / loss on disposal of investments	(15,932)	-
Depreciation of tangible fixed assets	2,477	1,633
(Profit) / loss on disposal of tangible assets	-	5,398
Independent examiner's remuneration	<u>4,314</u>	<u>2,304</u>

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

10 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2023	63,574	63,574
Additions	6,469	6,469
At 31 December 2023	<u>70,043</u>	<u>70,043</u>
Depreciation		
At 1 January 2023	55,079	55,079
Charge for the year	2,477	2,477
At 31 December 2023	<u>57,556</u>	<u>57,556</u>
Net book value		
At 31 December 2023	<u>12,487</u>	<u>12,487</u>
At 31 December 2022	<u>8,495</u>	<u>8,495</u>

The URC Thames North Trust act as holding Trustees for The Round Chapel Old School Rooms and 16 Powerscroft Road but the Charity has the right to occupy the properties and retain any income gained from their use.

11 Investments

	2023 £	2022 £
Fair value at 1 January 2023	59,360	59,360
Disposal proceeds	(75,292)	-
Realised profit on disposal	15,932	-
Fair value at 31 December 2023	<u>-</u>	<u>59,360</u>
Cost at 31 December 2023	<u>-</u>	<u>59,360</u>

The investment was a shared equity loan to Mission Housing Association Ltd (formerly Victoria Park Homes (1965) Ltd) which is linked to the purchase of a property in 2007 for community workers. The property was sold on 30 November 2023.

12 Debtors

	2023 £	2022 £
Lettings income receivable	7,260	11,286
Other debtors and prepayments	5,691	6,572
	<u>12,951</u>	<u>17,858</u>

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13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Operational creditors	8,750	2,917
Social security and other taxes	2,767	3,609
Deposits and income received in advance	4,803	7,883
Accrued expenses and other creditors	9,049	6,074
	<u>25,369</u>	<u>20,483</u>

14 Creditors: amounts falling due after one year

	2023	2022
	£	£
Other loans	<u>5,800</u>	<u>8,200</u>

15 Funds

	Balance at 1 Jan 2023 £	Incoming resources £	Resources expended £	Fund Transfers £	Gains / (losses) £	Balance at 31 Dec 2023 £
Restricted						
Community projects	86	16,401	(15,416)	-	-	1,071
Congregational Life	-	2,266	(2,851)	585	-	-
London Borough of Hackney	-	26,800	(21,850)	-	-	4,950
Hackney CVS	-	5,000	(5,000)	-	-	-
Hackney Public Health	-	1,470	(1,470)	-	-	-
Dorsett Trust	2,000	4,500	(5,000)	-	-	1,500
National Lottery Community Fund	27,850	63,645	(60,037)	-	-	31,458
National Lottery Community Fund (All Ages)	-	13,197	-	-	-	13,197
Thames North Synod Hackney Parochial Trust	-	22,043	(22,043)	-	-	-
East End Community Foundation	2,961	-	(2,961)	-	-	-
Nursery grants	-	1,000	(1,000)	-	-	-
	<u>32,897</u>	<u>209,771</u>	<u>(191,077)</u>	<u>585</u>	<u>-</u>	<u>52,176</u>
Unrestricted						
Designated funds:						
Investment valuation	59,360	-	-	(59,360)	-	-
General funds	<u>109,968</u>	<u>262,314</u>	<u>(236,516)</u>	<u>58,775</u>	<u>15,932</u>	<u>210,473</u>
	<u>169,328</u>	<u>262,314</u>	<u>(236,516)</u>	<u>(585)</u>	<u>15,932</u>	<u>210,473</u>
Total funds	<u>202,225</u>	<u>472,085</u>	<u>(427,593)</u>	<u>-</u>	<u>15,932</u>	<u>262,649</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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15 Funds (continued)

	<i>Balance at 1 Jan 2022 £</i>	<i>Incoming resources £</i>	<i>Resources expended £</i>	<i>Fund Transfers £</i>	<i>Gains / (losses) £</i>	<i>Balance at 31 Dec 2022 £</i>
Restricted						
Community projects	-	13,390	(13,304)	-	-	86
Congregational Life	-	2,149	(2,149)	-	-	-
London Borough of Hackney	-	75,600	(75,600)	-	-	-
London Community Response Fund	7,500	-	(7,500)	-	-	-
Hackney Public Health	-	7,223	(7,223)	-	-	-
Dorsett Trust	2,000	3,950	(3,950)	-	-	2,000
National Lottery Community Fund	-	55,911	(28,061)	-	-	27,850
Thames North Synod	-	27,068	(27,069)	1	-	-
LB Hackney - Main grant	3,762	-	(9,722)	5,960	-	-
Hackney Parochial Trust	-	7,500	(7,034)	2,495	-	2,961
Nursery grants	-	50,166	(50,166)	-	-	-
	<u>13,262</u>	<u>242,957</u>	<u>(231,778)</u>	<u>8,456</u>	<u>-</u>	<u>32,897</u>
Unrestricted						
Designated funds:						
Investment valuation	59,360	-	-	-	-	59,360
General funds	<u>87,367</u>	<u>254,408</u>	<u>(223,351)</u>	<u>(8,456)</u>	<u>-</u>	<u>109,968</u>
	<u>146,727</u>	<u>254,408</u>	<u>(223,351)</u>	<u>(8,456)</u>	<u>-</u>	<u>169,328</u>
Total funds	<u>159,989</u>	<u>497,365</u>	<u>(455,129)</u>	<u>-</u>	<u>-</u>	<u>202,225</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Fixed Assets	12,487	-	-	12,487
Current Assets	229,155	-	52,176	281,331
Creditors: amounts falling due within one year	(25,369)	-	-	(25,369)
Creditors: amounts falling due after one year	(5,800)	-	-	(5,800)
	<u>210,473</u>	<u>-</u>	<u>52,176</u>	<u>262,649</u>
 2022	 £	 £	 £	 £
Fixed Assets	8,495	59,360	-	67,855
Current Assets	126,511	-	36,542	163,053
Creditors: amounts falling due within one year	(16,838)	-	(3,645)	(20,483)
Creditors: amounts falling due after one year	(8,200)	-	-	(8,200)
	<u>109,968</u>	<u>59,360</u>	<u>32,897</u>	<u>202,225</u>

CLAPTON PARK UNITED REFORMED CHURCH

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

17 Financial instruments

Categorisation of financial instruments

	2023	2022
	£	£
Financial assets that are debt instrument measured at amortised cost	<u>280,347</u>	<u>162,072</u>
Financial liabilities measured at amortised cost	<u>31,169</u>	<u>28,683</u>

Items of income, expense, gains or losses

The total interest income for financial assets not measured at fair value through profit or loss is £334 (2022: £138).

18 Related party transactions

During the year, one trustee, Hannah Henderson was paid on a temporary consultancy basis from the charity when she stepped in to support our centre manager Michelle Baker in overseeing the day-to-day management of the premises. In line with the governing document Hannah abstained from any trustee decision making relating to her remuneration for this work.