

Charity Registration No. 1132114

**CLAPTON PARK UNITED REFORMED CHURCH  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**CLAPTON PARK UNITED REFORMED CHURCH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

Charity Information	1
Report of the Trustees	2 - 9
Report of the Independent Examiner	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 - 20

**CLAPTON PARK UNITED REFORMED CHURCH**

**CHARITY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**TRUSTEES:**

Hannah Henderson (Chair)  
Abigail Kingston  
Lynda MacInnes  
Rachel Turner  
Annabelle Burns (appointed 10 February 2025)

**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 2024**

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2024.

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 During the Year**

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 support, 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.

## **CLAPTON PARK UNITED REFORMED CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **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.

#### **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.

In 2024 LB Hackney funded a full energy assessment of our church building through their Hackney Light & Power Fund.

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.

#### **Nursery**

Our community nursery continues to be a warm, welcoming, and nurturing space where children and families thrive. Every day is filled with learning, creativity, and connection.

Each morning begins with a drop-in breakfast. This simple yet meaningful routine fosters a sense of belonging and ensures every child is ready to engage in the day ahead.

We have fully embraced the Solihull Approach, an evidence-based programme supporting the mental health and emotional wellbeing of children and their parents/carers. The approach focuses on supporting a secure relationship with children, a relationship that will promote healthy brain development and positive emotional wellbeing.

Through Speech and Language Training, we have adopted the 'Watch, Wait, and Communicate' method, enhancing our ability to engage meaningfully with children with additional needs. This has transformed the way we enter their world, fostering deeper communication and interaction.

Our participation in the Early Years Conversation Project in partnership with Durham University marks the beginning of a two-year programme, to enhance early education practices.

#### **Community 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 community programme includes Urban Table, Wellbeing Club, Stay & Play, All Ages Thursday, and Kitchen Club.

## **CLAPTON PARK UNITED REFORMED CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

#### Urban Table

Urban Table turned 19 years old in November 2024. An average of 60 guests come for lunch each week. Many guests have been coming for years and hugely enjoy the companionship, food and donations. New people arrive regularly.

Urban Table has teams of amazing volunteers who take turns each week. Across the month 40+ volunteers make the meals happen with the opportunity for the guests to support too. Our volunteers are dedicated and experienced and give joyously of their time - shopping and cooking and hosting and welcoming people every week. New people frequently volunteer and our lead volunteers work closely with them to bring them into the team. We are incredibly grateful to all volunteers and for the support of our local community and their generous individual donations through our annual Just Giving campaign. One donation towards the end of the year took our breath away in its unsurpassed generosity!

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 have included 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.

#### Wellbeing Club

In 2024, we delivered 36 sessions of creativity, mindfulness, and self-care for mums who are homeless, living in temporary accommodation, or facing financial hardship. We work to provide equitable access to childcare and opportunities to engage in creative and mindful activities, to create opportunities for people to build connections and resource to access support.

For those who need it, we provide a crèche, giving mums the rare chance to truly relax and focus on themselves. Wellbeing Club is a space to rest, recharge, learn new skills, and build meaningful connections with other mums—creating networks of support and solidarity that extend beyond our walls.

Alex, our Families Project Coordinator, works closely with families to shape the programme each term, ensuring that the sessions remain fresh, relevant, and responsive to the needs and interests of those who attend. Wellbeing Club Activities have included sewing, yoga, henna, body balms, financial wellbeing and childcare history. The sessions create opportunities to share positive experiences, to get to know the staff and volunteers here and to build networks of peer support.

Each session concludes with a shared, nutritious lunch, served family-style, with leftovers to take home—an opportunity to continue conversations, strengthen friendships, and nourish both body and mind.

With an average of 14 people involved in the sessions each week (adults and children), Wellbeing Club also serves as a welcoming first step into other activities within our building. It provides a bridge to additional support, with active signposting for mums to other organisations, events, and services that address the issues that the families face including health, housing, immigration, poverty, education and parenting.

## CLAPTON PARK UNITED REFORMED CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

#### Stay & Play

Now in its 11th consecutive year, Stay & Play continues to be a vital and much-loved part of our community. Every Wednesday, an average of 36 families join us, with free spaces booking up within hours each week. To ensure accessibility, we reserve places for families who need extra support and always keep a few walk-in spots available for those in need.

This year, we said a heartfelt thank you to Kari, our longest-standing (and original!) volunteer, as she stepped back to take up work in a local school. Kari has been an integral part of Stay & Play, bringing warmth, care, and dedication to generations of young families in Hackney. We were delighted to celebrate her invaluable contribution and the lasting impact she has made on so many.

We continued to provide a shared lunch each week—an essential way to support the wellbeing of new mums.

#### All Ages Partnership Project

The All Ages Project, in partnership with Hackney Children's Theatre, continues to bring generations together through creative and social activities. This initiative strengthens community bonds, combats social isolation, increases physical activity and enhances wellbeing.

The participants socialise together while navigating the life changing effects of both early parenthood and the ageing process through a vibrant mix of structured sessions and informal gatherings, resulting in a better understanding of each other and an increased sense of connection in our neighbourhood.

In 2024 we delivered 38 sessions of All Ages Thursdays, attended each week by an average of: 16 over-55 dancers, 5 dedicated volunteers, 23 families enjoying Art Play and Singsong with Granny, 6 knitters and crafters, 50+ people sharing a healthy meal each week— totalling over 2,000 plates of delicious food!

In addition, the project included delivery of 3 holiday workshop programmes, with artistic direction by Hackney Children's Theatre, bringing performances from visiting theatre companies. These welcomed an average of 26 families to each workshop. In February: *Long Nose Puppets* enchanted us with *Out of the Hat*, paired with puppet-making workshops and a magical hall transformation. In August: *Plysu* led an inspiring programme crafting sculptures and costumes from industrial materials, culminating in *Plankton Power*, an immersive performance exploring ecology. In October: *Tutti Frutti Productions* staged a vibrant, modern take on *Cinderella*, featuring regal costume-making workshops.

The All Ages participant advisory group ensures that we continue to respond to the needs and are guided by the participants and we have been delighted to add on enriched activities to the core project delivery including: a Burns Supper Special including lunch, ceilidh, poetry and singing; a guest performance by residents of Campbell Court (50+) in their spectacular fashion show, *Campbell Court Styles*; a talk by poet and journalist *Rose Rouse* on ageing and death; a home energy advice session with Crew Energy; a piano karaoke singalong with *Rainbow Mark*; a summer social hosted by *The Garden of Earthly Delights*; a screening of films from the Women Over Fifty Film Festival.

Now in its third year of National Lottery Partnership funding, the project remains a beloved, dynamic and well-attended part of our community offer.

## **CLAPTON PARK UNITED REFORMED CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

#### Kitchen Club Partnership

Kitchen Club is a drop in cook-play-eat session for families living in temporary accommodation which we host in partnership with Parent Club every Friday during term time. We collaborate on outreach into local hostels with Parent Club and we manage the Kitchen Club WhatsApp group with information and reminders.

During the Kitchen club sessions we provide a 'free shop' to share clothes and toiletries, coordinated by our community support worker which enables easy to access approachable signposting or support while the lunch and activity session runs alongside.

A total of 141 adults and children attended 36 sessions in 2024.

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.

#### **Community Support**

In 2024 we continued to offer informal, holistic, non-judgemental access to support during our activity sessions, working to remove the barriers to receiving help, bridging the gap to statutory services and fitting in with the demands and realities of caring for a young family.

The support we offer is varied and responds to the needs of the individual. We aim to help people to build confidence in their own capability to solve problems and create opportunities to build networks of peer support to help. We offer additional scaffolding support when needed. Staff and volunteers, many of whom have attended Advice First Aid training spend time getting to know people, providing effective signposting and informally check in on progress.

For people facing more complex situations or with restricted capacity to resolve their own issues (often due to language or health issues) we provide more direct help. The work is varied but this year has included understanding the content of letters, understanding housing options and the bidding process, accessing food bank vouchers, signposting to food pantries, applying for grants for essential items and school uniform, supporting access to mental health support, health coaches and doctor's appointments, signposting access to debt advice, immigration advice and advocating for families to secure educational needs assessments.

We have provided tangible financial support directly distributing Household Support Vouchers funded by the Department of Work & Pensions.

We have also continued to work as a Community Health Champion sharing information and advice encouraging people in our neighbourhood to increase activity and to think about their health and wellbeing, through supporting good nutrition, accessing local services, immunisation and testing.



## **CLAPTON PARK UNITED REFORMED CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Outreach, Referral Pathways, and Partnerships**

Our commitment to building strong community connections continues to grow, ensuring that the support we provide helps people in our neighbourhood lead happier, healthier, and more connected lives. By working in partnership with local organisations, we extend our reach and impact, creating a more effective network of support.

- We collaborate closely with Hackney Playbus and Kitchen Club to reach families in local hostels, raising awareness of activities and services available from all three organisations.
- We have reciprocal signposting relationships with key services, including Hackney Playbus, Bump Buddies, Hackney Parenting and Home Learning Team, the local housing officer on the Jack Dunning estate, Family Action, the Specialist Health Visitor for homeless and vulnerably housed families, the Family Navigator at Daubeney Children & Families Hub, and Happy Baby Community, which supports refugee and asylum-seeking families.
- We have enabled families to access free places for children at ARTBASH holiday camps, ensuring access to enriching creative activities.
- We have supported connections between long term building residents ARTBASH and the East London NHS Foundation Trust, City & Hackney Perinatal Mental Health Team. Enabling therapeutic art sessions to happen our building with participants sharing lunch together in our community meal offering.
- We have made referrals to the Henry Healthy Eating Programme and connected families with Health and Wellbeing Coaches to support their long-term wellbeing.
- Our long-standing partnership with Kitchen Club continues to thrive, and we were thrilled to see the start of the Kitchen Club Expert initiative, which created four paid trainee roles—all taken up by people who had previously participated in or volunteered at Round Chapel Old School Rooms.

Through these partnerships, we ensure that families receive the right support at the right time, helping them to build confidence, access essential services, and strengthen community connections.

#### **Forums & Working Groups**

Collaboration is at the heart of our approach. By actively participating in local forums and working groups, we share knowledge, influence policy, and contribute to improving the support available for families in our community.

- As a Hackney Infrastructure Organisation, we regularly take part in knowledge-sharing sessions to help the council improve its reach into, understanding of and support for local community organisations.
- As a Community Health Champion, we attend regular forums to stay informed and share vital public health messages with the community.
- We are an active member of the Poverty Tools Forum, staying up to date with legislative changes and resources that can help families improve their financial wellbeing.
- We have participated in Neighbourhood Forums, connecting with hyper-local organisations, residents, and GP practices to build stronger networks of care.
- We have contributed to the LB Hackney Social Connections Strategy Group, sharing our experience on holistic community support and delivery.
- We are a member of the Temporary Accommodation Action Group, advocating for better conditions and support for families living in temporary housing.
- We have helped facilitate meetings with LB Hackney policy and strategic development teams, working to improve resources for homeless families.

## CLAPTON PARK UNITED REFORMED CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

By engaging in these forums and working groups, we ensure that the voices of people in our community are heard, and that we play an active role in shaping policies that lead to meaningful change.

#### Staffing and Volunteers

We have a total of 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.

#### FINANCIAL REVIEW

##### Financial position

Total incoming resources for the year were £484,732 (2023: £472,085) and net incoming funds were £18,381 (2023: £60,424).

The following is a summary of reserves at 31 December 2024:

Restricted funds:	£49,682
Designated funds:	£25,000
General funds:	
Invested in fixed assets	£10,655
Free reserves	£195,693
<b>Total</b>	<b>£281,030</b>

##### Reserves Policy

The trustees consider the appropriate level of free reserves 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, Thames North Synod, The National Lottery, Vintners Foundation, Bupa Community Health Foundation, John Dorsett Trust.

## **CLAPTON PARK UNITED REFORMED CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **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 oversee the work of the charity through quarterly meetings.

The trustees who served during the year are listed on page 1. During this period one trustee, Hannah Henderson undertook temporary ad hoc paid work to cover a capacity gap in the management of the premises. Following previously obtained charity commission advice, Hannah abstained from any trustee decision making in relation to this role (including remuneration). Hannah remained as a serving Elder and trustee during this period and conflicts of interest were raised and documented as appropriate at each meeting.

##### **Related Parties**

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

#### **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 12 May 2025 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 2024, which are set out on pages 11 to 20.

### **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: 24/06/25

**CLAPTON PARK UNITED REFORMED CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<b>Income from:</b>					
<b>Income from generated funds:</b>					
Donations and grants	3	29,344	137,879	167,223	189,936
Income from charitable activities	4	221,124	95,840	316,964	281,815
Investment income		545	-	545	334
<b>Total income</b>		<u>251,013</u>	<u>233,719</u>	<u>484,732</u>	<u>472,085</u>
<b>Expenditure on:</b>					
Gifts made in furtherance of the charitable objects	5	25,000	-	25,000	25,000
Charitable activities	6	202,393	238,958	441,351	402,593
<b>Total expenditure</b>		<u>227,393</u>	<u>238,958</u>	<u>466,351</u>	<u>427,593</u>
Net gains / (losses) on investments		-	-	-	15,932
<b>Net income / (expenditure) for the year</b>		<u>23,620</u>	<u>(5,239)</u>	<u>18,381</u>	<u>60,424</u>
Transfers between funds	14	(2,745)	2,745	-	-
<b>Net movement in funds</b>		<u>20,875</u>	<u>(2,494)</u>	<u>18,381</u>	<u>60,424</u>
Reconciliation of funds					
Total funds at 1 January 2024		210,473	52,176	262,649	202,225
<b>Total funds at 31 December 2024</b>		<u>231,348</u>	<u>49,682</u>	<u>281,030</u>	<u>262,649</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 13 to 20 form part of these financial statements

# CLAPTON PARK UNITED REFORMED CHURCH

## BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	10		10,655		12,487
<b>Current assets</b>					
Debtors	11	17,824		12,951	
Cash at bank and in hand		284,716		268,380	
		<u>302,540</u>		<u>281,331</u>	
<b>Creditors:</b> Amounts falling due within one year	12	(28,765)		(25,369)	
<b>Net current assets</b>			273,775		255,962
<b>Creditors:</b> Amounts falling due after one year	13		(3,400)		(5,800)
<b>Net assets</b>			<u>281,030</u>		<u>262,649</u>
<b>The funds of the charity:</b>					
Restricted income funds	14		49,682		52,176
Unrestricted income funds:	14		231,348		210,473
<b>Total charity funds</b>			<u>281,030</u>		<u>262,649</u>

The financial statements were approved by the Trustees on 12 May 2025.

  
 .....  
 Ms Hannah Henderson - Chair of Trustees

The notes on pages 13 to 20 form part of these financial statements

## CLAPTON PARK UNITED REFORMED CHURCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 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
-----------	---------------------------

##### 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 2024

### 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 2024	Total 2023
	£	£	£	£
Offerings and donations	29,344	13,694	43,038	35,880
Community projects fundraising	-	17,793	17,793	29,598
Grants received	-	106,392	106,392	124,458
	<u>29,344</u>	<u>137,879</u>	<u>167,223</u>	<u>189,936</u>

### 4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Nursery fees	87,184	95,840	183,024	167,043
Lettings	133,940	-	133,940	114,772
	<u>221,124</u>	<u>95,840</u>	<u>316,964</u>	<u>281,815</u>

### 5 Gifts made in furtherance of the charitable objects

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Ministry and Mission - URC Trust	25,000	-	25,000	25,000
	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>



# CLAPTON PARK UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 6 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Staff costs	80,510	205,336	285,846	237,308
Direct costs	108,056	29,893	137,949	148,384
Support costs	12,327	3,729	16,056	12,587
Governance costs	1,500	-	1,500	4,314
	<u>202,393</u>	<u>238,958</u>	<u>441,351</u>	<u>402,593</u>
Staff costs:				
Nursery salaries	40,527	95,840	136,367	127,381
Church and community projects salaries	34,662	68,266	102,928	107,898
Freelance workers	3,470	41,230	44,700	-
Payroll services	1,609	-	1,609	1,766
Training	242	-	242	263
	<u>80,510</u>	<u>205,336</u>	<u>285,846</u>	<u>237,308</u>
Direct costs:				
Nursery equipment and supplies	28,484	-	28,484	29,195
Family support and other project costs	-	28,077	28,077	65,927
Church weekend	2,692	-	2,692	2,730
Meeting and worship expenses	164	-	164	72
Bad debt provision	834	-	834	572
Utilities	16,779	666	17,445	12,120
Cleaning and refuse	27,626	-	27,626	20,966
Property maintenance	20,196	1,150	21,346	8,618
Equipment and furnishings	2,125	-	2,125	569
Depreciation	3,415	-	3,415	2,477
Insurance	5,741	-	5,741	5,138
	<u>108,056</u>	<u>29,893</u>	<u>137,949</u>	<u>148,384</u>
Support costs:				
IT and computer costs	4,886	-	4,886	3,154
Other office costs	7,441	3,729	11,170	9,433
	<u>12,327</u>	<u>3,729</u>	<u>16,056</u>	<u>12,587</u>
Governance costs:				
Independent examiner's fees	1,500	-	1,500	4,314
	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>4,314</u>

# CLAPTON PARK UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Employee costs

No remuneration or expenses were paid to trustees in the year (2023: £nil).

The costs of the remaining staff were:

	2024	2023
	£	£
Wages and salaries	224,670	225,840
Social security costs	7,261	7,414
Pension costs	7,613	2,807
	<u>239,544</u>	<u>236,061</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:

	2024	2023
	No	No
Nursery and community projects	5.74	5.66
Management and administration	1.65	1.95
Average full time equivalent number of staff employed	<u>7.39</u>	<u>7.61</u>
Average number of staff employed (headcount)	<u>17.00</u>	<u>17.00</u>

### 8 Pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are administered by trustees in a fund independent from those of the charity. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,613 (2023: £2,807). At the balance sheet date contributions of £4,704 (2023: £nil) were due to the fund and are included in creditors.

### 9 Net income / (expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
(Profit) / loss on disposal of investments	-	(15,932)
Depreciation of tangible fixed assets	3,415	2,477
Independent examiner's remuneration	<u>1,500</u>	<u>4,314</u>

# CLAPTON PARK UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 10 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2024	70,043	70,043
Additions	1,583	1,583
At 31 December 2024	<u>71,626</u>	<u>71,626</u>
Depreciation		
At 1 January 2024	57,556	57,556
Charge for the year	3,415	3,415
At 31 December 2024	<u>60,971</u>	<u>60,971</u>
Net book value		
At 31 December 2024	<u>10,655</u>	<u>10,655</u>
At 31 December 2023	<u>12,487</u>	<u>12,487</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 Debtors

	2024 £	2023 £
Lettings income receivable	2,641	7,260
Other debtors and prepayments	15,183	5,691
	<u>17,824</u>	<u>12,951</u>

### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Operational creditors	6,610	8,750
Social security and other taxes	2,565	2,767
Deposits and income received in advance	11,120	4,803
Accrued expenses and other creditors	8,470	9,049
	<u>28,765</u>	<u>25,369</u>

### 13 Creditors: amounts falling due after one year

	2024 £	2023 £
Other loans	<u>3,400</u>	<u>5,800</u>

# CLAPTON PARK UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Fund Transfers £	Gains / (losses) £	Balance at 31 December 2024 £
<b>Restricted</b>						
Community projects	1,071	20,342	(20,680)	259	-	992
London Borough of Hackney - Community Infrastructure Grant	4,950	19,800	(19,805)	5	-	4,950
London Borough of Hackney - Household Support Fund	-	10,000	(9,333)	-	-	667
Vintners Foundation	-	3,000	(1,500)	-	-	1,500
Listed Places of Worship	-	1,129	(1,129)	-	-	-
Dorsett Trust	1,500	4,000	(3,000)	-	-	2,500
National Lottery Community Fund (All Ages)	44,655	58,978	(68,411)	51	-	35,273
Thames North Synod	-	16,830	(19,260)	2,430	-	-
Bupa Foundation	-	1,800	-	-	-	1,800
Community Health Champion	-	2,000	-	-	-	2,000
Nursery grants	-	95,840	(95,840)	-	-	-
	<u>52,176</u>	<u>233,719</u>	<u>(238,958)</u>	<u>2,745</u>	<u>-</u>	<u>49,682</u>
<b>Unrestricted</b>						
Designated funds:						
Kitchen refurbishment	-	-	-	25,000	-	25,000
General funds	<u>210,473</u>	<u>251,013</u>	<u>(227,393)</u>	<u>(27,745)</u>	<u>-</u>	<u>206,348</u>
	<u>210,473</u>	<u>251,013</u>	<u>(227,393)</u>	<u>(2,745)</u>	<u>-</u>	<u>231,348</u>
<b>Total funds</b>	<u><u>262,649</u></u>	<u><u>484,732</u></u>	<u><u>(466,351)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>281,030</u></u>

**CLAPTON PARK UNITED REFORMED CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**14 Funds (continued)**

	<i>Balance at 1 January 2023 £</i>	<i>Incoming resources £</i>	<i>Resources expended £</i>	<i>Fund Transfers £</i>	<i>Gains / (losses) £</i>	<i>Balance at 31 December 2023 £</i>
<b><i>Restricted</i></b>						
<i>Community projects</i>	86	16,401	(15,416)	-	-	1,071
<i>Congregational Life</i>	-	2,266	(2,851)	585	-	-
<i>London Borough of Hackney - Community Infrastructure Grant</i>	-	19,800	(14,850)	-	-	4,950
<i>London Borough of Hackney - Household Support Fund</i>	-	5,000	(5,000)	-	-	-
<i>London Borough of Hackney - Warm Spaces 2023</i>	-	2,000	(2,000)	-	-	-
<i>Hackney CVS</i>	-	5,000	(5,000)	-	-	-
<i>Hackney Public Health</i>	-	1,470	(1,470)	-	-	-
<i>Dorsett Trust</i>	2,000	4,500	(5,000)	-	-	1,500
<i>National Lottery Community Fund (All Ages)</i>	27,850	76,842	(60,037)	-	-	44,655
<i>Thames North Synod Hackney Parochial Trust</i>	-	22,043	(22,043)	-	-	-
<i>East End Community Foundation</i>	-	1,000	(1,000)	-	-	-
<i>Nursery grants</i>	-	53,449	(53,449)	-	-	-
	<u>32,897</u>	<u>209,771</u>	<u>(191,077)</u>	<u>585</u>	<u>-</u>	<u>52,176</u>
<b><i>Unrestricted</i></b>						
<i>Designated funds:</i>						
<i>Investment valuation</i>	59,360	-	-	(59,360)	-	-
<i>General funds</i>	<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>
<b><i>Total funds</i></b>	<u><u>202,225</u></u>	<u><u>472,085</u></u>	<u><u>(427,593)</u></u>	<u><u>-</u></u>	<u><u>15,932</u></u>	<u><u>262,649</u></u>

# CLAPTON PARK UNITED REFORMED CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed Assets	10,655	-	10,655
Current Assets	252,858	49,682	302,540
Creditors: amounts falling due within one year	(28,765)	-	(28,765)
Creditors: amounts falling due after one year	(3,400)	-	(3,400)
	<u>231,348</u>	<u>49,682</u>	<u>281,030</u>
<i>2023</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Fixed Assets</i>	<i>12,487</i>	<i>-</i>	<i>12,487</i>
<i>Current Assets</i>	<i>229,155</i>	<i>52,176</i>	<i>281,331</i>
<i>Creditors: amounts falling due within one year</i>	<i>(25,369)</i>	<i>-</i>	<i>(25,369)</i>
<i>Creditors: amounts falling due after one year</i>	<i>(5,800)</i>	<i>-</i>	<i>(5,800)</i>
	<u><i>210,473</i></u>	<u><i>52,176</i></u>	<u><i>262,649</i></u>

### 16 Financial instruments

Categorisation of financial instruments

	2024 £	2023 £
Financial assets that are debt instrument measured at amortised cost	<u>295,841</u>	<u>280,347</u>
Financial liabilities measured at amortised cost	<u>32,165</u>	<u>31,169</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 £545 (2023: £334).

### 17 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.