

Charity Registration No. 1132114

**CLAPTON PARK UNITED REFORMED CHURCH
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

CLAPTON PARK UNITED REFORMED CHURCH

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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CLAPTON PARK UNITED REFORMED CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

TRUSTEES:

Annabelle Burns (chair) (appointed 10 February 2025)
Hannah Henderson
Lynda MacInnes
Rachel Turner
Abigail Kingston (resigned 6 September 2025)
Thomas Price (appointed 23 November 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
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Kent
ME19 4JQ

Charity Bank
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Unity Trust Bank
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CLAPTON PARK UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2025.

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).

Clapton Park United Reformed Church (CPURC) is a vibrant, rooted and outward-looking church at the heart of Hackney. Our building, the Old School Rooms of The Round Chapel, remains a place of welcome, creativity and support – seven days a week – and in 2025 it continued to serve as a lifeline for many local families, older residents, young people and neighbours facing hardship or isolation.

This report sets out our charitable aims, the work delivered across the year, and the impact made possible through the dedication of staff, volunteers, partners and our congregation. Throughout 2025 we focused on strengthening both our programmes and our governance, ensuring that CPURC remains a safe, sustainable and inspiring community space for all who use it.

Who we are

CPURC is part of the United Reformed Church in England and Wales. From our base at the Round Chapel Old School Rooms, we provide worship, pastoral care, early-years education and a wide range of community programmes designed to reduce isolation, support families, improve wellbeing and build connection across generations.

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.

Our Work in 2025

2025 was a year that highlighted the creativity, resilience and care that define Hackney. Week after week, our building hosted families seeking support, older residents rediscovering confidence, young people finding space to grow, and neighbours sharing food, companionship and encouragement. The Old School Rooms remained a place where people could turn up exactly as they are and find welcome.

Key areas of delivery included:

- Weekly worship and pastoral care, including all-age services and member-led discussions.
- A thriving Community Nursery providing high-quality, play-based early-years education.
- Stay & Play, Wellbeing Club, All Ages and Kitchen Club sessions, all offering connection, learning and practical support.
- Urban Table, our volunteer-led Sunday lunch serving 60–70 people each week.
- Cultural events, theatre, workshops and intergenerational activities.

Public Benefit

The trustees have complied with section 17 of the Charities Act 2011. CPURC delivers public benefit to people of all faiths and none by supporting families facing disadvantage, reducing isolation among older residents, improving food access, and providing early-years places that promote children's development.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The Church Community

The congregation is a small, lively and diverse community, with families making up a significant proportion of those attending Sunday worship. Weekly attendance ranges between 15 and 30 people, including adults of working age, children and young people. Services include all-age worship and a range of creative and reflective approaches to practising faith. The church continues to operate without a Minister, with members of the congregation taking turns to lead worship; discussion-based services are a regular feature.

Church members contribute to our wider community mission, volunteering across programmes including Urban Table and the Wellbeing Club.

The youth group meets fortnightly, offering young people a supportive space to share a meal, build friendships and explore issues affecting their lives. They participate in wider church life, including attending the Greenbelt Festival, taking part in an annual residential weekend, and leading two services each year. These activities help deepen relationships and strengthen young people's sense of belonging within the church community.

Our Community Nursery

The Old School Rooms is home to a community nursery that provides high-quality early-years education and care for local families throughout the week. The nursery is an important part of our organisation, accounting for around half of our annual turnover and forming a key pillar of how we serve families in Hackney.

Our nursery offers a warm, nurturing environment where children can learn through play, build confidence, explore their creativity and develop social and emotional skills. We follow a play-based approach grounded in the EYFS framework, creating rich opportunities for curiosity, independence and meaningful relationships.

In 2025 the nursery:

- received a 'Good' rating from Ofsted.
- staff participated in professional development including the NHS Curiosity Project to better support children with additional needs, and Solihull Approach training with Barnardo's led by our nursery manager Emma Spinelli.
- team member Edem Alorvor-Nunekpeku served as an Early Years Communication Programme champion in partnership with the University of Durham and Sheringham Nursery, promoting child-led approaches to reading.
- hosted work experience placements for local secondary school students and Duke of Edinburgh volunteers.
- collaborated with UCL psychology undergraduates on research into how children make predictions.

Families value the nursery not only for its childcare provision, but also for the sense of community it creates. Many parents and carers come from or go on to join our wider programmes — Stay & Play, Kitchen Club, All Ages and Wellbeing Club — helping to build continuity, support networks and lasting friendships.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Community Programme

In 2025, the Old School Rooms delivered a vibrant, consistent programme welcoming hundreds of people each week. Across early-years sessions, intergenerational activities, food projects and community events, we offered stable, welcoming spaces where people could connect, be creative, and feel supported.

Wellbeing Club (Mondays)

Supporting 10–12 families each week during term time.

The club offers a creche, a healthy shared lunch, and a carousel of wellbeing activities for mums. Many attending are living in temporary accommodation or inadequate housing, and the session provides connection, routine and relief.

Neighbourhood Canteen (Tuesdays) — Volunteer-Led

Serving around 30 people each week in term time.

Run by a dedicated team of local volunteers, the canteen offers a healthy, home-cooked lunch in a warm, neighbour-led space.

All meals are free or low-cost, ensuring no financial barriers to eating lunch with neighbours.

Stay & Play (Wednesdays)

Welcoming 40–50 families each week during term time for play, stories, singing, social connection and peer support, with a nutritious hot lunch.

All Ages (Thursdays) — Intergenerational Partnership Programme

Delivered with Hackney Children's Theatre and attended by 50–60 participants each week. The session includes:

- Family art play
- A lively craft table
- An over-60s dance class supporting mobility and connection
- A community café, offering affordable lunch and space to meet neighbours

Award Recognition

In 2025, our All Ages programme was nominated by participants and went on to win the *Advantages of Age Award* for "Best Pro-Ageing Social Club".

This recognition is especially meaningful because it came directly from the people who take part — a celebration of the creativity, confidence, friendship and intergenerational warmth that All Ages brings to our community each week.

Kitchen Club (Fridays) — Partnership Programme

Supporting around 15 families each week, many of whom are living in temporary accommodation.

Kitchen Club offers:

- Creative activities for parents and children
- A healthy shared lunch (free or low-cost)
- On-site community support workers
- Practical signposting, advocacy and one-to-one support around housing, benefits, health and wellbeing

Urban Table (Sundays) — Volunteer-Led Soup Kitchen

Providing a hot, communal lunch for 60–70 people, running 51 weeks a year.

Urban Table is run by a committed team of volunteers overseen by CPURC and volunteers from our project partner Redeemed Church of Christ God who rent space in our building for their own congregation to worship.

We receive generous donations of surplus food from local businesses and from local church collections.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Urban Table serves as a soup kitchen, offering food, warmth, dignity and community to anyone who needs it, with no need for referral.

2025 Performances and events

Alongside our weekly programmes, we delivered a wide range of workshops, cultural activities and seasonal events that brought people together in different ways, built knowledge, and supported the wellbeing of our community.

Theatre & Culture

We hosted three family theatre performances in partnership with Hackney Children's Theatre. Volunteers from the All Ages programme helped make each event possible — taking tickets, welcoming audiences, supporting backstage and serving in the café.

Creative Ageing & Older Adults

A celebratory dance performance created and performed by participants aged 60+, highlighting creativity, confidence, and intergenerational friendship.

Workshops & Learning Sessions

Health & Wellbeing

- NHS bowel cancer screening information session: providing early-detection awareness and encouraging healthier conversations in the community.
- Community DIY Project: in collaboration with Workshop of Recycled Delights, Wellbeing Club families and volunteers helped build new benches and planters for our outdoor space, improving our communal environment and fostering shared ownership of the building

Energy & Sustainability

- Energy-efficiency workshops delivered by *Home Energy Action Lab*
- Sessions on home carbon-reduction technologies
- Energy cost advice delivered by *Crew Energy London*

These sessions supported residents to reduce bills, access support, and understand low-carbon technologies.

Arts, Culture & Creativity

- Women Over 50 Film Festival screening
- Poetry Circle gatherings fostering expression, sharing and reflection
- Refugee Week: Community Quilt Project
We collaborated with local artist Aya Hadar to create a large, collective quilt exploring the theme *Community as a Superpower*. Families, older residents, and participants from across our programmes contributed stitched pieces representing welcome, resilience and shared identity.

These cultural activities created space for storytelling, connection and creative inspiration.

Community Fundraising Support

Community fundraising and grant awards helps us sustain our programmes and keeps our food projects accessible to anyone who needs them.

Fundraising Events

Supporting and celebrating local creative talent and raising funds for our community projects.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Community Giving

Sponsored runners in the Hackney Half Marathon raised funds for our programmes and helped increase our visibility locally. Our Urban Table Winter Giving Appeal on JustGiving generated vital donations to keep our volunteer-led soup kitchen running through the colder months.

The generosity shown reflects the strength of the community around us and help sustain the work we do year-round.

Local Partnerships, Networks & Collaborations

Our work is strengthened by the organisations, businesses and practitioners we collaborate with throughout the year. These relationships extend our reach, deepen our impact, and help the Old School Rooms remain a generous, creative community resource.

Delivery & Referral Partnerships

- Kitchen Club and Hackney Playbus — collaboration, outreach to early years families facing entrenched inequalities and peer support for practitioners.
- Specialist Health Visitor – Homelessness and Vulnerably Housed, Lower Clapton Health Centre — advice and referrals for families in temporary accommodation.
- Family Navigator, Daubenay Children's Centre — signposting and coordinated support for parents/carers.
- LB Hackney Strategic Delivery Team — collaboration in the development of support sessions for families and links into borough services.

Engagement with Local Networks

- Community Health Champions — health promotion and community outreach.
- Poverty Tools Forum — shared learning on poverty alleviation and practice.
- Hackney Food Network — surplus redistribution, food access and coordination.

Small local businesses that hire our space

We host community organisations to enhance our programme and hire space to after-school providers and local businesses delivering adult classes and events (e.g., Ballet North, Showkids, Perform, Adrenalin Dance, Pages of Hackney book talks, Temenos Dance). All funds raised provide unrestricted income that supports our community programmes and building upkeep.

Environmental Responsibility

We are committed to reducing our environmental impact and embedding sustainable practices across our activities and building use. We minimise food waste by incorporating surplus food donations into our community lunches and ensuring that any remaining food waste is separated and collected for responsible disposal. We promote energy-saving behaviours throughout the Old School Rooms, encouraging warm clothing in colder months, switching off lights in unused rooms, and using LED bulbs across the building. We also prioritise low-impact materials in our programmes, sourcing as many craft supplies as possible from the Children's S.C.R.A.P. Project and other reuse initiatives. These practices support our wider aim of stewarding our Grade II listed building responsibly while contributing to a more sustainable community.

Building & Facilities

Caring for our historic building the Round Chapel Old School Rooms is a core part of our work. As a Grade II-listed Victorian building, it requires ongoing attention to remain safe, accessible, and welcoming for the hundreds of people who use it each week. Statutory compliance checks (fire safety, electrical, gas, PAT) are maintained up-to-date; remedial actions are tracked to completion.

In 2025, we focused on practical improvements that protect the building's heritage while supporting the needs of a busy community space.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

A key development this year was the recruitment of a new Premises Manager, bringing dedicated expertise to the day-to-day running of the building. Their work has already strengthened our ability to respond quickly to maintenance needs and plan proactively for the future.

Governance & Operations

Alongside delivering a busy programme of community activity, we invested in the people, tools, and governance that help us operate responsibly and sustainably.

We continued our commitment to being a London Living Wage employer, ensuring fair pay for everyone who works with us. We also maintained our Employee Assistance Programme (EAP), offering confidential wellbeing support to staff.

To improve financial oversight and transparency, we introduced a new management accounts dashboard, giving trustees and staff clearer, more timely insight into our financial position. This has strengthened our ability to plan ahead, respond to challenges, and steward resources with care.

We also welcomed **two new trustees**, adding skills and experience to our board and contributing to long-term strategic planning. These developments ensure the Old School Rooms continues to be a safe, resilient and well-governed organisation for our community.

Safeguarding

The trustees reviewed the safeguarding policy in February 2025. All staff and relevant volunteers receive safeguarding training and checks appropriate to their roles. We are prepared to handle any concerns following our procedures and, where necessary, refer to statutory agencies.

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

Risk Management

The trustees maintain a risk register that identifies key risks to the charity and the controls in place to manage them. Principal risks identified include: - Funding sustainability in a challenging economic environment - Building maintenance costs for our Grade II listed premises - Safeguarding of vulnerable participants - Staff retention and capacity.

These risks are regularly reviewed at quarterly trustee meetings and mitigated through diversified funding streams, planned maintenance programmes, robust safeguarding policies, and investment in staff wellbeing and development.

Financial position

Total incoming resources for the year were £470,299 (2024: £484,732) and net incoming funds were £29,460 (2024: £18,381).

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The following is a summary of reserves at 31 December 2025:

Restricted funds:	£29,769
Designated funds:	£50,000
General funds:	
Invested in fixed assets	£8,741
Free reserves	£221,980
Total	£310,490

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.

Investment Policy

The charity does not currently hold investments. Cash reserves are held in interest-bearing accounts with CAF Bank. Additional interest-bearing accounts are held with Unity Bank and The Charity Bank to spread risk and maximise return while maintaining accessibility for operational needs.

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, Hackney Giving, Bupa Community Health Foundation, John Dorsett Trust.

Plans for Future Periods

In 2026, the trustees plan to:

- Continue delivering our core weekly programmes serving 200+ participants across early years, intergenerational, and food provision activities.
- Strengthen financial sustainability through diversified funding and community fundraising.
- Complete planned maintenance works to preserve and improve the functionality of our Grade II listed building.
- Maintain our community support offer in response to ongoing housing and cost-of-living pressures.

CLAPTON PARK UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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 the year one trustee, Hannah Henderson, undertook short-term paid work to cover a capacity gap in premises management. In line with prior Charity Commission advice and our conflicts policy, she took no part in trustee decisions concerning this role, including remuneration. The conflict was recorded at each relevant meeting and in the register of interests; she remained a trustee and elder.

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 13th April 2026 and signed on its behalf by:


.....
Ms Annabelle Burns
Chair of Trustees

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 2025, which are set out on pages 11 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: 06/05/26

CLAPTON PARK UNITED REFORMED CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Income from:					
Income from generated funds:					
Donations and grants	3	5,735	127,780	133,515	167,223
Income from charitable activities	4	194,219	137,059	331,278	316,964
Investment income		5,506	-	5,506	545
Total income		<u>205,460</u>	<u>264,839</u>	<u>470,299</u>	<u>484,732</u>
Expenditure on:					
Gifts made in furtherance of the charitable objects	5	25,000	-	25,000	25,000
Charitable activities	6	130,969	284,870	415,839	441,351
Total expenditure		<u>155,969</u>	<u>284,870</u>	<u>440,839</u>	<u>466,351</u>
Net income / (expenditure) for the year		49,491	(20,031)	29,460	18,381
Transfers between funds	14	(118)	118	-	-
Net movement in funds		<u>49,373</u>	<u>(19,913)</u>	<u>29,460</u>	<u>18,381</u>
Reconciliation of funds					
Total funds at 1 January 2025		231,348	49,682	281,030	262,649
Total funds at 31 December 2025		<u>280,721</u>	<u>29,769</u>	<u>310,490</u>	<u>281,030</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 21 form part of these financial statements

CLAPTON PARK UNITED REFORMED CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible assets	10		8,741		10,655
Current assets					
Debtors	11	26,916		17,824	
Cash at bank and in hand		299,139		284,716	
		<u>326,055</u>		<u>302,540</u>	
Creditors: Amounts falling due within one year	12	(23,306)		(28,765)	
		<u></u>		<u></u>	
Net current assets			302,749		273,775
Creditors: Amounts falling due after one year	13		(1,000)		(3,400)
Net assets			<u>310,490</u>		<u>281,030</u>
The funds of the charity:					
Restricted income funds	14		29,769		49,682
Unrestricted income funds:	14		280,721		231,348
Total charity funds			<u>310,490</u>		<u>281,030</u>

The financial statements were approved by the Trustees on 13th April 2026.



 Ms Annabelle Burns - Chair of Trustees

The notes on pages 13 to 21 form part of these financial statements

CLAPTON PARK UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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 funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Offerings and donations	5,735	29,344	9,851	13,694	15,586	43,038
Community projects fundraising	-	-	27,195	17,793	27,195	17,793
Grants received	-	-	90,734	106,392	90,734	106,392
	<u>5,735</u>	<u>29,344</u>	<u>127,780</u>	<u>137,879</u>	<u>133,515</u>	<u>167,223</u>

4 Income from charitable activities

	Unrestricted funds		Restricted funds		Total funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Nursery fees	37,980	87,184	130,936	95,840	168,916	183,024
Lettings	154,992	133,940	-	-	154,992	133,940
Other income	1,247	-	6,123	-	7,370	-
	<u>194,219</u>	<u>221,124</u>	<u>137,059</u>	<u>95,840</u>	<u>331,278</u>	<u>316,964</u>

CLAPTON PARK UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

5 Gifts made in furtherance of the charitable objects

	Unrestricted funds		Restricted funds		Total funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Ministry and Mission - URC Trust	25,000	25,000	-	-	25,000	25,000
	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>

6 Expenditure on charitable activities

	Unrestricted funds		Restricted funds		Total funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Staff costs	54,137	80,510	236,584	205,336	290,721	285,846
Direct costs	59,454	108,056	46,914	29,893	106,368	137,949
Support costs	14,690	12,327	1,372	3,729	16,062	16,056
Governance costs	2,688	1,500	-	-	2,688	1,500
	<u>130,969</u>	<u>202,393</u>	<u>284,870</u>	<u>238,958</u>	<u>415,839</u>	<u>441,351</u>
Staff costs:						
Staff salaries	47,450	75,189	197,443	164,106	244,893	239,295
Freelance workers	4,137	3,470	39,055	41,230	43,192	44,700
Payroll services	1,510	1,609	-	-	1,510	1,609
Training	1,040	242	86	-	1,126	242
	<u>54,137</u>	<u>80,510</u>	<u>236,584</u>	<u>205,336</u>	<u>290,721</u>	<u>285,846</u>
Direct costs:						
Nursery equipment and supplies	3,969	28,484	-	-	3,969	28,484
Family support and other project costs	-	-	22,812	28,077	22,812	28,077
Church weekend	2,632	2,692	-	-	2,632	2,692
Meeting and worship expenses	803	164	-	-	803	164
Volunteer expenses	-	-	1,130	-	1,130	-
Bad debt provision	123	834	-	-	123	834
Utilities	12,320	16,779	4,270	666	16,590	17,445
Cleaning and refuse	19,083	27,626	16,035	-	35,118	27,626
Property maintenance	10,697	20,196	2,185	1,150	12,882	21,346
Equipment and furnishings	983	2,125	482	-	1,465	2,125
Depreciation	2,582	3,415	-	-	2,582	3,415
Insurance	6,262	5,741	-	-	6,262	5,741
	<u>59,454</u>	<u>108,056</u>	<u>46,914</u>	<u>29,893</u>	<u>106,368</u>	<u>137,949</u>
Support costs:						
IT and computer costs	5,501	4,886	-	-	5,501	4,886
Other office costs	9,189	7,441	1,372	3,729	10,561	11,170
	<u>14,690</u>	<u>12,327</u>	<u>1,372</u>	<u>3,729</u>	<u>16,062</u>	<u>16,056</u>

CLAPTON PARK UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

6 Expenditure on charitable activities (continued)

	Unrestricted funds		Restricted funds		Total funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Governance costs:						
Independent examiner's fees	2,688	1,500	-	-	2,688	1,500
	<u>2,688</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>2,688</u>	<u>1,500</u>

7 Employee costs

No remuneration or expenses were paid to trustees in the year (2024: £nil).

The costs of the remaining staff were:

	2025	2024
	£	£
Wages and salaries	231,169	224,670
Social security costs	9,654	7,012
Pension costs	4,070	7,613
	<u>244,893</u>	<u>239,295</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:

	2025	2024
	No	No
Nursery and community projects	5.37	5.74
Management and administration	2.23	1.65
Average full time equivalent number of staff employed	<u>7.60</u>	<u>7.39</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 £4,070 (2024: £7,613).

9 Net income / (expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	2,582	3,415
Independent examiner's remuneration	<u>2,688</u>	<u>1,500</u>

CLAPTON PARK UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

10 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2025	71,626	71,626
Additions	668	668
At 31 December 2025	<u>72,294</u>	<u>72,294</u>
Depreciation		
At 1 January 2025	60,971	60,971
Charge for the year	2,582	2,582
At 31 December 2025	<u>63,553</u>	<u>63,553</u>
Net book value		
At 31 December 2025	<u>8,741</u>	<u>8,741</u>
At 31 December 2024	<u>10,655</u>	<u>10,655</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

	2025 £	2024 £
Lettings income receivable	9,122	2,641
Other debtors and prepayments	<u>17,794</u>	<u>15,183</u>
	<u>26,916</u>	<u>17,824</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Operational creditors	4,380	6,610
Social security and other taxes	3,884	2,565
Deposits and income received in advance	10,808	11,120
Accrued expenses and other creditors	<u>4,234</u>	<u>8,470</u>
	<u>23,306</u>	<u>28,765</u>

13 Creditors: amounts falling due after one year

	2025 £	2024 £
Other loans	<u>1,000</u>	<u>3,400</u>

CLAPTON PARK UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

14 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Fund Transfers £	Balance at 31 December 2025 £
Restricted					
Community projects	992	28,824	(27,186)	-	2,630
London Borough of Hackney - refugee week grant	-	1,000	(1,000)	-	-
London Borough of Hackney - Community Infrastructure Grant	4,950	14,850	(19,800)	-	-
London Borough of Hackney - Household Support Fund	667	10,000	(9,495)	-	1,172
Hackney Giving	-	5,000	(1,933)	-	3,067
Vintners Foundation	1,500	-	(1,500)	-	-
Listed Places of Worship	-	185	(185)	-	-
Hackney Parochial Trust	-	10,000	(10,000)	-	-
Dorsett Trust	2,500	4,000	(6,500)	-	-
National Lottery Community Fund (All Ages)	35,273	46,168	(60,909)	118	20,650
Thames North Synod	-	11,426	(11,426)	-	-
Bupa Foundation	1,800	200	(2,000)	-	-
Community Health Champion	2,000	2,250	(2,000)	-	2,250
Nursery grants	-	130,936	(130,936)	-	-
Total restricted funds	49,682	264,839	(284,870)	118	29,769
Unrestricted					
Designated funds:					
Kitchen refurbishment	25,000	-	-	-	25,000
Manse refurbishment	-	-	-	15,000	15,000
Capital Replacement	-	-	-	10,000	10,000
	25,000	-	-	25,000	50,000
General funds	206,348	205,460	(155,969)	(25,118)	230,721
Total unrestricted funds	231,348	205,460	(155,969)	(118)	280,721
Total funds	281,030	470,299	(440,839)	-	310,490

CLAPTON PARK UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

14 Funds (continued)

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Fund Transfers £	Balance at 31 December 2024 £
Restricted					
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>49,682</u>
Unrestricted					
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>206,348</u>
	<u>210,473</u>	<u>251,013</u>	<u>(227,393)</u>	<u>(2,745)</u>	<u>231,348</u>
Total funds	<u>262,649</u>	<u>484,732</u>	<u>(466,351)</u>	<u>-</u>	<u>281,030</u>

Restricted funds

Community projects

Funding to support our programme of community work including our Families project, All Ages project, community support work and our Urban Table weekly soup kitchen.

LB Hackney – Refugee Week grant

Funding to deliver a community craft activity within our programme as part of Refugee Week to celebrate, raise awareness, and foster solidarity around the contributions of refugees, migrants, and people seeking asylum in Hackney.

LB Hackney – Community Infrastructure grant

Funding to support Hackney residents including: meeting the holistic needs of residents and their families by building trusted relationships; developing and prioritising partnership and collaboration with other services; building relationships of trust with specific communities furthest away from statutory services and advocating for residents to enable access to other services.

LB Hackney – Household Support Fund

Funding to deliver food vouchers and the provision of advice for Hackney residents who are facing financial hardship.

CLAPTON PARK UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

14 Funds (continued)

Hackney Giving

Funding to support food at the heart of community life - shared meals, make people feel welcome, create opportunities to connect, promote wellbeing, and support financial security.

Vintners Foundation

Funding to support the delivery of our Families Project work by helping to fund the salary costs of the Families Project Coordinator.

Listed Places of Worship

Funding towards the VAT costs of maintenance and refurbishment works.

Hackney Parochial Trust

Funding to support our Families Project and community support work.

Dorsett Trust

Funding to support church activities and running costs of the building.

National Lottery Community Fund (All Ages)

Funding to support our All Ages intergenerational programme

Thames North Synod

Funding to support our Families Project.

BUPA Foundation

Funding to improve our garden area used by our nursery children, families projects and church community.

Community Health Champion

Funding to be part of the Community Health Champions Network, delivering and hosting activities and events in support of health and wellbeing priorities, increasing awareness, understanding and access to local services, strengthening social connections and gathering insights into community needs

Nursery grants

Early years childcare funding for eligible 2 to 4 year olds in attendance at the Round Chapel nursery.

Designated Funds

Kitchen refurbishment

The trustees have designated £25,000 towards refurbishment works of the kitchen which are due to take place in 2026/27.

Manse refurbishment

The trustees have designated £15,000 towards refurbishment works at the Manse which are due to take place in 2026.

Capital replacement fund

The trustees have designated £10,000 for urgent repairs to buildings and equipment.

CLAPTON PARK UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed Assets	8,741	-	8,741
Current Assets	296,286	29,769	326,055
Creditors: amounts falling due within one year	(23,306)	-	(23,306)
Creditors: amounts falling due after one year	(1,000)	-	(1,000)
	<u>280,721</u>	<u>29,769</u>	<u>310,490</u>
<i>2024</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Fixed Assets</i>	<i>10,655</i>	<i>-</i>	<i>10,655</i>
<i>Current Assets</i>	<i>252,858</i>	<i>49,682</i>	<i>302,540</i>
<i>Creditors: amounts falling due within one year</i>	<i>(28,765)</i>	<i>-</i>	<i>(28,765)</i>
<i>Creditors: amounts falling due after one year</i>	<i>(3,400)</i>	<i>-</i>	<i>(3,400)</i>
	<u><i>231,348</i></u>	<u><i>49,682</i></u>	<u><i>281,030</i></u>

16 Financial instruments

Categorisation of financial instruments

	2025 £	2024 £
Financial assets that are debt instrument measured at amortised cost	<u>311,261</u>	<u>295,841</u>
Financial liabilities measured at amortised cost	<u>24,306</u>	<u>32,165</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 £5,506 (2024: £545).

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.