

PARR STREET EVANGELICAL CHURCH

Registered Charity No. 1141454

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JANUARY 2025

**Stables Thompson & Briscoe
Chartered Accountants
Lowther House
Lowther Street
Kendal
LA9 4DX**

PARR STREET EVANGELICAL CHURCH
YEAR ENDED 31ST JANUARY 2025

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PARR STREET EVANGELICAL CHURCH

YEAR ENDED 31ST JANUARY 2025

CHARITY INFORMATION

Charity trustees

Mr J E Addison
Mr P G Baxendale
Mr J M Capstick (appointed 07/07/2024)
Mr J W Cooke (resigned 30/11/2024)
Mr A Donskyy (appointed 25/02/2024)
Mr J M Higson (resigned 30/04/2025)
Mr O G Jackson (appointed 07/07/2024)
Mr G J Stoll (appointed 15/09/2024)

Registered Number

1141454

Registered Office

Parr Street Evangelical Church
Parr Street
Kendal
LA9 7DH

Independent Examiner

Miss H M Holmes BSc FCA
Stables Thompson & Briscoe
Chartered Accountants
Lowther House
Lowther Street
Kendal
LA9 4DX

Type of governing document

Constitution adopted 24 March 2011

PARR STREET EVANGELICAL CHURCH

YEAR ENDED 31ST JANUARY 2025

TRUSTEES' ANNUAL REPORT

The Trustees present their report with the financial statement of the Charity for the year ended 31st January 2025.

Charity information

The Church became a registered charity on 14th April 2011.

Objectives and Activities

Objectives and Aims

Parr Street Evangelical Church exists to advance the Christian faith in accordance with the statement of beliefs in such ways and in Kendal and such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

Activities

The main activities in relation to these objectives are the regular meetings of the Church. These include the main gatherings of the Church on Sundays. Alongside these, the Church runs regular mid-week groups and separate events for seniors, children and young people, parents and toddlers, internationals and men and women. In addition, the Church distributes surplus supermarket food to the needy each week, holds monthly services in two local care homes and puts on various outreach events and courses throughout the year.

Public Benefit

The Trustees have had due regard to guidance published by the Charities Commission on public benefit. Our activities are publicised on our website and regularly within the local community.

Volunteers

The Church benefits from many voluntary hours and unclaimed out of pocket expenses, contributed by a large number of people. It would be impossible to place a value on these gifts in kind, for which the Trustees are very grateful.

Achievement and Performance

Charitable Activities

During the course of the year the Church has run its full range of activities and each has been an encouragement. The weekly Sunday gatherings have been well attended both by church members and by those exploring the Christian faith, with numbers at our Sunday morning meetings continuing to grow. People of all ages have been helped to grow in their knowledge and practice of the Christian faith through all our different events and activities.

STREET EVANGELICAL CHURCH

YEAR ENDED 31ST JANUARY 2025

TRUSTEES' ANNUAL REPORT

Staff

Throughout the year, the Charity employed five full-time and one part-time staff to meet our objectives.

Financial Review

The Church income was £8,879 more than expenses (2024 - £22,677 less than expenses), increasing reserves by £8,879 (2024 - decreasing reserves by £22,677).

Principal funding sources

The Charity's principal source of funds is the congregation and membership of Parr Street Evangelical Church, including the underlying tax rebate (through members' giving via Gift Aid). Funds are also received from individuals external to the Charity's congregation and membership.

Reserves Policy

The unrestricted reserves of the charity at 31 January 2025 amounted to £72,837 (2024 - £56,955) of which £15,000 had been designated by the Trustees leaving £57,837 (2024 - £41,955) as free reserves. The Trustees aim to have sufficient in reserves to cover regular operating costs and to be able to improve the properties as required in the future. The present level of reserves is adequate.

Future Plans

The Church will continue with its vision of advancing the Christian faith in Kendal and beyond. In doing so. It will seek to equip its members for a life-time of service, including caring, supporting, teaching and encouraging its members and those from the wider community who attend the Church's activities. To further this vision the Church plans to plant a new congregation in North Westmorland and refurbish the church cottage to provide extra meeting and office space.

Structure, governance and management

Governing document

The Charity is controlled by its governing document (constitution) and the Church Guidelines which accompany it.

Recruitment and appointment of new Trustees

New Trustees are appointed by existing Trustees. The needs of the Charity are considered before appointing New Trustees. The Trustees meet regularly to review management, financial and operational risk matters.

PARR STREET EVANGELICAL CHURCH

YEAR ENDED 31ST JANUARY 2025

TRUSTEES' ANNUAL REPORT

Statement of trustees' responsibilities

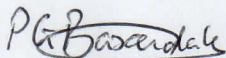
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 5/10/25 and signed on their behalf by:



Paul Baxendale
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PARR STREET EVANGELICAL CHURCH

I report on the financial statements of Parr Street Evangelical Church for the year ended 31st January 2025, which are set out on pages 7 to 16.

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 ICAEW, 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
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.

**Helen Holmes B.Sc. FCA
ICAEW
Chartered Accountant
Stables Thompson & Briscoe
Lowther House
Kendal
LA9 4DX**

Date:

**PARR STREET EVANGELICAL CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JANUARY 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income					
- Tithes and offerings	2	200,229	45,933	246,162	184,026
- Gift aid tax repayable		32,201	-	32,201	26,406
- Legacies	3	-	-	-	10,000
- Cottage rent & other	4	3,875	-	3,875	8,238
- Bank interest and investment income	5	673	-	673	404
Total Income		<u>236,978</u>	<u>45,933</u>	<u>282,911</u>	<u>229,074</u>
Expenditure					
Charitable activities:					
- General Church Expenses	6	193,924	52,936	246,860	214,638
- Missionary and Special Collections	7	24,536	-	24,536	36,026
- Cottage expenses		2,636	-	2,636	1,087
Total Expenses		<u>221,096</u>	<u>52,936</u>	<u>274,032</u>	<u>251,751</u>
Net incoming resources before transfers		15,882	(7,003)	8,879	(22,677)
Transfer between Funds		-	-	-	-
Net movement in funds		<u>15,882</u>	<u>(7,003)</u>	<u>8,879</u>	<u>(22,677)</u>
Reconciliation of funds					
Total funds brought forward	12	56,955	8,898	65,853	88,530
Total funds carried forward	12	<u><u>72,837</u></u>	<u><u>1,895</u></u>	<u><u>74,732</u></u>	<u><u>65,853</u></u>

The notes on the following pages form part of these accounts

**PARR STREET EVANGELICAL CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JANUARY 2025**

Comparatives for last year	Notes	Unrestricted	Restricted	Total	Cash basis
		Funds	Funds	2024	Total
		£	£	£	2023
					£
Income					
- Tithes and offerings	2	150,326	33,700	184,026	194,940
- Gift aid tax repayments		26,406	-	26,406	26,335
- Legacies	3	10,000	-	10,000	-
- Cottage rent & other	4	8,238	-	8,238	6,000
- Bank interest and investment income	5	404	-	404	15
Total Income		195,374	33,700	229,074	227,290
Expenditure					
Charitable activities:					
- General Church Expenses	6	181,169	33,469	214,638	179,241
- Missionary and Special Collections	7	36,026	-	36,026	40,792
- Cottage expenses		1,087	-	1,087	126
Total Expenses		218,282	33,469	251,751	220,159
Net incoming resources before transfers		(22,908)	231	(22,677)	7,131
Transfer between Funds		(63)	63	-	-
Net movement in funds		(22,971)	294	(22,677)	7,131
Reconciliation of funds					
Total funds brought forward		79,926	8,604	88,530	60,718
Total funds carried forward		56,955	8,898	65,853	67,849

The notes on the following pages form part of these accounts

**PARR STREET EVANGELICAL CHURCH
BALANCE SHEET
AS AT 31ST JANUARY 2025**

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	9	-	-
Current assets			
Debtors	10	28,487	20,595
Cash at bank and in hand		51,740	50,100
		<hr/>	<hr/>
		80,227	70,695
Creditors: amounts due within one year	11	(5,495)	(4,842)
		<hr/>	<hr/>
Net current assets		74,732	65,853
		<hr/>	<hr/>
Net assets		74,732	65,853
		<hr/>	<hr/>
Funds of the charity			
Unrestricted income funds		57,837	41,955
Designated funds	13	15,000	15,000
		<hr/>	<hr/>
Total unrestricted funds		72,837	56,955
		<hr/>	<hr/>
Restricted funds	14	1,895	8,898
		<hr/>	<hr/>
Total funds	12	74,732	65,853
		<hr/>	<hr/>

Approved by the Elders on 5/10/25

Ian Cunningham (Treasurer)

Paul Baxendale (Elder)

and signed on their behalf by:

I. J. Cunningham
P. Baxendale

The notes on the following pages form part of these accounts

**PARR STREET EVANGELICAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2025**

1. Accounting Policies

- a. The Financial Statements were previously prepared on a Receipts and Payments basis in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities".

The charity's income is now over £250,000 so it has adopted accruals accounting and has prepared these accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102) issued in October 2019.

The comparatives have been restated to take into account this change in accounting policy. As a result debtors and prepayments of £28,487 (2024 - £20,595) and creditors of £5,495 (2024 - £4,842) have been brought into these accounts which have increased income by £7,760 (2024 - decreased by £4,438) and increased expenses by £522 (2024 - £490).

The charity has taken advantage of the exemption to prepare a cashflow statement as a small entity.

The charity is an unincorporated charity registered in England that meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity's registered office is Parr Street, Kendal LA9 7DH which is also where it operates from.

b. Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

c. Incoming Resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably. For most voluntary income this means it is recorded on a cash basis. The following specific policies are applied to particular categories of income:

- Donated services and facilities are not reflected in these accounts and nor is the value of services provided by volunteers.
- Gift aid is allocated as far as possible back to the nature of the donation that gave rise to it, so that any amounts relating to specific appeals, etc, are passed on to those appeals.

d. Resources Expended

All expenditure is recognised once the charity has a legal or constructive obligation to pay that expenditure, it is probable that settlement is required and the amount can be measured reliably.

- Charitable expenditure comprises those costs incurred by the church in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the church and include the accountancy fees and costs linked to the strategic management of the church.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the incoming resource. Costs include the related VAT as the church is not VAT registered.

**PARR STREET EVANGELICAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2025**

- As a registered charity the church is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes. As such taxation is not provided in these accounts except in relation to payroll.

e. Debtors

Debtors are recorded at historical cost less a provision for impairment if it is likely that the full amount would not be recoverable.

f. Cash at bank and in hand

Cash and cash equivalents comprise cash on hand and call deposits and have an insignificant risk of change in value.

g. Creditors

Creditors are recorded at historical cost and classified as current liabilities unless the charity has an unconditional right to defer payment for at least twelve months after the reporting date.

h. Funds

The church's funds are divided into legally distinct categories which are defined as follows:

i) General Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

ii) Restricted Funds

Restricted funds are funds subject to specific trusts or conditions which are declared or made by the donor, or with the authority of the donor (e.g. an appeal).

Expenditure which meets these criteria is identified to the fund, together with a fair allocation of support costs.

**PARR STREET EVANGELICAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2025**

2. Tithes and offerings

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Church general expenses collections	180,570	-	180,570	146,061
Gifts	6,950	30,000	36,950	31,980
Contributions - Events	393	-	393	169
Contributions Toddlers	969	-	969	714
Contributions Oasis	370	-	370	180
Donations - Service Gifts	1,750	-	1,750	500
Donations - For the Poor	-	400	400	100
Donations - Building Project	-	15,533	15,533	-
Donations - Hope Church Ambleside	8,478	-	8,478	-
Donations - Other	395	-	395	-
Grants	-	-	-	3,600
Sales	354	-	354	722
	<u>200,229</u>	<u>45,933</u>	<u>246,162</u>	<u>184,026</u>
<i>Comparatives 2024</i>	<i>150,326</i>	<i>33,700</i>	<i>184,026</i>	<i>194,940</i>

3. Legacies

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Legacies	-	-	-	10,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>

4. Cottage rent & other

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Cottage rent	3,500	-	3,500	6,000
Hall use and lettings	375	-	375	100
Insurance Payout	-	-	-	2,138
	<u>3,875</u>	<u>-</u>	<u>3,875</u>	<u>8,238</u>

5. Bank interest

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Bank interest	673	-	673	404
	<u>673</u>	<u>-</u>	<u>673</u>	<u>404</u>

PARR STREET EVANGELICAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2025

6. General Church Expenses	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Paid workers	160,924	36,363	197,287	170,797
Ministry Gifts & Travel	658		658	37
Other travel, Gifts & Assistance	1,759	909	2,668	520
Insurance, Utilities & Phone	9,675		9,675	10,598
Building, Repairs, Servicing & Furnishing	1,985	15,500	17,485	16,230
Cleaning and hygiene expenses	1,023		1,023	800
Office & Sundry Supplies	20		20	218
Catering and Refreshments	853	164	1,017	612
Communion	361		361	354
Evangelistic Resources, Publicity & Print	172		172	351
Course fees	-		-	526
FIEC	5,832		5,832	4,743
Professional fees	2,904		2,904	876
Safeguarding	1,187		1,187	434
Bank Charges	246		246	203
Office equipment	477		477	181
Copyright Licence & Music Equipment	644		644	602
IT Equipment	848		848	2,463
Kitchen Equipment	29		29	-
Event Costs	1,216		1,216	1,319
Youth Work and Junior Church	1,575		1,575	1,430
Trinity Church Milnthorpe			-	-
Oasis	991		991	968
Toddlers Group	545		545	376
	<u>193,924</u>	<u>52,936</u>	<u>246,860</u>	<u>214,638</u>
<i>Comparatives 2024</i>	<u>180,679</u>	<u>33,469</u>	<u>214,148</u>	<u>179,241</u>
Governance costs (included above)	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Legal fees	1,980		1,980	-
Independent Examiners fee	924		924	876
	<u>2,904</u>	<u>-</u>	<u>2,904</u>	<u>876</u>

**PARR STREET EVANGELICAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2025**

7. Giving	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
AIM International - C & S Power	5,000		5,000	5,500
ECM - Romanian Work - G & J Stoll	9,800		9,800	17,800
Manna House	50		50	-
NISCU South Lakeland	1,500		1,500	1,500
Trinity Church Milnthorpe	-		-	176
UFM - T&M Zam Suan	7,000		7,000	6,000
North West Gospel Partnership	1,000		1,000	2,000
Operation Mobilisation	1		1	3,000
Unite Camp	135		135	
St Thomas for Baptism Pool	50		50	50
	<u>24,536</u>	<u>-</u>	<u>24,536</u>	<u>36,026</u>

8. Staff costs

	2025 £	2024 £
Staff Emoluments	174,655	152,256
Employers National Insurance Contributions	12,303	9,735
Employers Pension Contributions	8,733	7,613
	<u>195,691</u>	<u>169,604</u>

No employee received emoluments totalling £60,000 p.a. or more during the year.
The average number of employees, calculated on a full-time equivalent basis was:

	2025	2024
Full Time Elder, two Associate Pastors, Assistant Pastor, Youth Worker and Seniors' and Women's Worker	6	5

Staff emoluments include the remuneration of three trustees who are paid according to their roles in the church:

P Baxendale's salary was £44,338 (2024 - £42,760) with pension contributions of £2,217 (2024 - £2,138).

J Higson's salary was £37,738 (2024 - £36,395) with pension contributions of £1,887 (2024 - £1,820).

G Stoll's salary was £13,142 (2024 -- nil) with pension contributions of £657 (2024 - nil).

P Baxendale also received £235 reimbursed expenses in the year (2024 - £335).

J Higson also received £883 reimbursed expenses in the year (2024 - £1,822).

No trustee received any remuneration or had any expenses reimbursed in respect of their positions as trustees.

Total trustee and key management remuneration in the year was £99,979 (2024 - £83,113).

PARR STREET EVANGELICAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2025

9. Assets used for Church purposes

The Trustees of the church and cottage buildings are Edwin Addison (who is also one of the charity trustees), Den Shears, Hazel Green and Sheila Smith, who hold them on trust for purposes connected with Parr Street Evangelical Church. For insurance purposes the church buildings and contents are insured by the church for £2.275m and £136,000 respectively. The church buildings have been given a market value of £220,000 by surveyors.

10. Debtors

	2025 £	2024 £
Gift aid receivable	26,820	19,060
Prepayments	1,667	1,535
	<u>28,487</u>	<u>20,595</u>

11. Creditors: amounts due within one year

	2025 £	2024 £
Due to HMRC	4,571	3,966
Accruals	924	876
	<u>5,495</u>	<u>4,842</u>

12. Funds

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
At 1st February 2024	41,955	15,000	8,898	65,853
Net movement in funds	15,882	-	(7,003)	8,879
Transfers	-	-	-	-
	<u>57,837</u>	<u>15,000</u>	<u>1,895</u>	<u>74,732</u>
At 31st January 2025				

13. Designated Funds

	Balance B/fwd £	Receivable in year £	Expenditure in year £	Transferred in year £	Balance C/fwd £
Contingency Fund	15,000	-	-	-	15,000
	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>

PARR STREET EVANGELICAL CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2025

14. Restricted Funds	Balance B/fwd £	Receivable in year £	Expenditure in year £	Transferred in year £	Balance C/fwd £
For the Poor	509	400	909	-	-
Building Fund	-	15,533	15,500	-	33
Henry Herd Memorial	2,800		2,800	-	-
Investing for Life	5,589	30,000	33,727	-	1,862
	<u>8,898</u>	<u>45,933</u>	<u>52,936</u>	<u>-</u>	<u>1,895</u>

15. Net assets by fund

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
Current year:				
Fixed assets	-	-	-	-
Current assets	63,332	15,000	1,895	80,227
Current liabilities	(5,495)	-	-	(5,495)
	<u>57,837</u>	<u>15,000</u>	<u>1,895</u>	<u>74,732</u>
At 31st January 2025				
	<u>57,837</u>	<u>15,000</u>	<u>1,895</u>	<u>74,732</u>
	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
Prior year:				
Fixed assets	-	-	-	-
Current assets	46,797	15,000	8,898	70,695
Current liabilities	(4,842)	-	-	(4,842)
	<u>41,955</u>	<u>15,000</u>	<u>8,898</u>	<u>65,853</u>
At 31st January 2024				
	<u>41,955</u>	<u>15,000</u>	<u>8,898</u>	<u>65,853</u>

16. Related party transactions

Total amount of donations received from trustees and their families in the year was £20,040 (2024 - £36,075) of which £700 (2024 - £nil) went to the restricted building fund.

Paul Baxendale was also a trustee of the North West Gospel Partnership when a gift of £1000 was made to that party. However, he absented himself from the deliberations of the Parr Street Church trustees when it was decided to make the gift.

Gary Stoll was supported with monthly gifts by the church for his work in Romania with ECM for several years, including the start of the financial year 2024-25. After that work was concluded in August 2024, Gary started as Assistant Pastor at Parr Street in September 2024 and became a trustee at that point, so he has gained no financial advantage while he has been a trustee.