



Parkgate & Neston United Reformed Church Charity

Parkgate Road, Neston CH64 6QF

REPORT OF THE TRUSTEES For the Year Ended 31st DECEMBER 2020

This report includes information required by the Charities (Accounts and Reports) Regulations 2011 and the Statement of Recommended Practice for Accounting by Charities 2005 as applicable to charities entitled to prepare accounts on the receipts and payments basis

CHARITABLE STATUS

Parkgate and Neston United Reformed Church Charity is a local church of the United Reformed Church in Great Britain and is a member church of Mersey Synod of the URC. It was entered on the Register of Charities on 2nd March 2012 as Charity number 1146217.

TRUSTEES

The members of the Elders' Meeting for the time being are recognised as the charity trustees.

Those who served from 1st January 2020 until the date this report was approved are: -

Revd. H. E. Smith	Chair
Mrs. M. A. Fewtrell	Secretary
Mrs. A. Clowes	
Mr. A. G. Davies	
Mrs. S. M. Davies	
Mrs V. E. Davies-Patrick	
Mr. B. D. Jones	
Mrs. P C MacDonald	
Mrs. C. A. Maddaford	(Resigned March 2021)
Mr. A. Meehan	
Dr. D. G. Vale	
Mrs. S. Vale	

PREMISES

The Church buildings and the manse at 31, Moorside Avenue, Parkgate, Cheshire are vested in the URC Merseyside Synod as trustees and held for the benefit of Parkgate and Neston URC in accordance with the trusts applicable to URC properties.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The activities of Parkgate and Neston United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of the United Reformed Church and supplemented by the rules of Parkgate and Neston United Reformed Church. The governing document of the registered charity is a statement adopted by the Church Meeting on 13th September 2011.

The Elders' Meeting is responsible for the financial administration of the Church, and the care and maintenance of Church premises and the manse. The Church Meeting (of all members wishing to attend) gives general guidance on the life and work of the Church.

The Elders' Meeting includes the minister, in pastoral charge, and elders nominated and elected at the Parkgate and Neston United Reformed Church Annual General Meeting. Elders serve for four years, retire by rotation and are eligible for re-election.

The members of the Elders' Meeting are the trustees of the registered charity during their period of service as elders.

The Elders' Meeting convened 11 times during the year. It is assisted in the administration of the Church and its property by committees established for specific purposes. Any expenditure incurred by the committees must be approved by the Elders' Meeting, and any proposed major expenditure must have prior approval of the quarterly Church Meeting.

OBJECTIVES AND ACTIVITIES

As a local congregation of the United Reformed Church, Parkgate and Neston United Reformed Church seeks to advance the Christian faith and benefit the public through its activities and the facilities offered to the community.

The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Elders' Meeting believes that the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers

- promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

REVIEW OF ACTIVITIES

All activities were halted in March 2020 as the church and community hall closed following Government guidelines due to the COVID-19 pandemic. Worship continued via Zoom, as did all essential meetings.

The church continued its activities in promoting the Christian faith, holding Sunday services and by running study groups and fellowship meetings during the week – via Zoom from March 2020. The church, together with other local congregations, is involved in a number of community activities including supporting the running of a Food Bank in Neston and a school uniform scheme. Regular donations in kind have been made, via the church, to West Cheshire Food Bank, Asylum Relief, a women's refuge and the 'Shoebox' appeal.

The church continues to maintain and improve the hall for the use of community groups as well as for church events, and provides volunteer workers for, and/or subsidises the activities of, a number of the groups.

The community groups using the church and hall include: -

CAMEO (Come and Meet Each Other) - supporting Alzheimer patients and carers

English Country Dancing

Flower Arranging

Guides, Brownies, Rainbows, Trefoil Guild

Make it Monday – a craft group producing items for overseas and local charities.

Men's Group

Neston Civic Society

Neston Singers

Pilates

Scottish Dancing

Tai Chi

University of the Third Age (U3A) Choir, History Poetry, Pilates, Photo and Dancing groups.

Women's Guild

Young at Heart exercise class for senior citizens

The CAMEO group is run by church members and supervised by a qualified carer. The trustees (Elders meeting) have agreed that Parkgate and Neston URC will provide funding for the qualified carer to work with church members and to underwrite the expenses so that the group can continue to operate. The Trustees also seek outside funding to support this valuable work and are grateful for the income received from donations and fundraising during the year. Such income is treated as 'restricted' for CAMEO and is included in the attached Statement of Account.

Other groups in the community use the hall for occasional events and the hall is used as a Polling Station for Parliamentary and local elections.

FINANCIAL REVIEW

Income was adequate to meet the church's expenditure, and church members and others supplied additional funds to improve accessibility and facilities. Additional income will be required in 2021 and fundraising will continue when restrictions are eased.

Details on the attached financial statements are allocated under the following headings:

Unrestricted Funds: Ideally, the Elders' Meeting would wish to have in hand an amount equal to at least 2 months' regular expenditure as "free" reserves, to meet future shortfalls in income or unexpected expense. The balance on 31 December 2020 is adequate for this purpose.

Designated Funds: Funds allocated by the Elders' meeting. The 'Cyclical Maintenance' fund is a reserve to cover larger building repairs, etc.

Restricted Funds represent bequests, donations and fund-raising items received for a specific purpose, and cannot be used otherwise without the consent of the donor.

'Support of Outside Causes' (most of which is included in 'restricted funds') represents moneys raised during church activities and passed via the church accounts on to the respective charities.

This report was approved by all the Trustees and is signed on their behalf by the Minister.

.....*H.E. Smith*.....
Rev Hilary Smith

.....*29.10.21*.....
Date

**PARKGATE & NESTON UNITED
REFORMED CHURCH**

**STATEMENT OF ACCOUNTS
Year ending 31 December 2020**

RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2020 Total £	2019 Total £
RECEIPTS						
Freewill Offerings		42,000			42,000	44929
Donations excluding those to Cameo)		8,045		200	8,245	2194
Fund raising		458			458	1336
Moneys raised for outside causes	3			2,088	2,088	4982
Gift Aid Tax repayments		11,236		113	11,348	11506
Legacies						
Property Income	4	4,919			4,919	14422
Cameo				858	858	6018
Whitby URC		1,410			1,410	1500
Sundry receipts		65		220	285	301 (net)
Bank interest & investment income		95			95	165
Total Receipts		68,227		3,479	71,706	87352

PAYMENTS

Ministry & Mission Fund		42,250			42,250	40222
Ministry/group expenses		610			610	1832
Church running costs	5	16,701			16,701	19074
Programme activity costs- Cameo	6			4,537	4,537	5378
Programme activity costs - Other	6	189			189	504
Support of outside causes	7			2,234	2,234	5079
Maintenance of church buildings	8	4,119			4,119	2420
Manse running costs		4,433			4,433	3411
Other						

Total Payments		68,302		6,772	75,074	77919
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NET RECEIPTS/PAYMENTS

		(75)		(3,293)	(3,368)	9433
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TRANSFERS between funds	2	(1,500)	1,500			
TRANSFERS between funds	2					
TRANSFERS between funds	2					
CASH FUNDS b/fwd 1 January		20,924	4,843	9,725	35,492	26059
CASH FUNDS c/fwd 31 December		19,349	6,343	6,432	32,124	35492

STATEMENT OF ASSETS AND LIABILITIES

MONETARY ASSETS

Bank current accounts		5,485			5,485	9448
Deposit accounts		13,863	6,343	6,431	26,638	26043
Total monetary assets	9	19,349	6,343	6,431	32,123	35491

LIABILITIES

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APPROVED by the Church Meeting held on March
and signed on its behalf by

Trustee

Trustee

The notes on pages 2 and 3 form part of this financial statement

NOTES

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Charities Act 1993 Section 42(3), using the Receipts and Payments basis available to small charities, and the United Reformed Church Guidance.

2 FUND ACCOUNTING

Unrestricted Funds may be used by the church for any of its ordinary purposes.

Designated Funds represent unrestricted funds set aside by the church for specific designated purposes; they may be transferred back into general funds at the church's decision.

Designated Funds	Balance B/fwd £	Receipts in year £	Payments in year £	Balance c/fwd £
Cyclical maintenance	4,843	1,500		6,343
Total for Designated Funds	4,843	1,500		6,343

Restricted Funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.

Restricted Funds	Balance B/fwd £	Receipts in year £	Payments in year £	Balance c/fwd £
Major Projects Fund	1,515			1,515
Roofing Fund	633			633
Music Fund	297			297
Windows refurbishment	1,475			1,475
Outside Causes (inc Gift Aid)	34	2,200	2,234	
Cameo	5,471	858	4,537	1,792
Car Park extension		200		200
holding funds	301	220		521
Total for Restricted Funds	9,724	3,479	6,772	6,431

3 MONEYS RAISED FOR OUTSIDE CAUSES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2020 Total £	2019 Total £
			2,088	2,088	4982
Total raised for outside causes			2,088	2,088	4982

4. PROPERTY INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2020 Total £	2019 Total £
Hall	3,996			3,996	12059
Church	773			773	2363
Weddings & Funerals	151			151	
Total property income	4,919			4,919	14422

	£	£	£	£	£
5. CHURCH RUNNING COSTS	Unrestricted Funds	Designated Funds	Restricted Funds	2020 Total	2019 Total
Gas & electricity	2,123			2,123	3826
Insurance	3,393			3,393	3219
Water charges	526			526	531
Stationery & photocopying net)	618			618	1122
Internet	1,040			1,040	952
Website	50			50	250
Other Sundry Expenses	253			253	117
Purchase of equipment	400			400	
Licences, subs & fees	425			425	407
Cleaning	4,318			4,318	4160
Garden	2,875			2,875	2820
Organ & organists	680			680	1670

Total church running costs

16,701			16,701	19074
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6. PROGRAMME ACTIVITY COSTS

	Unrestricted Funds	Designated Funds	Restricted Funds	2020 Total	2019 Total
Young Persons' Activities	189			189	189
Cameo			4,537	4,537	5378
Other (net)					315

Total programme activity costs

189		4,537	4,726	5882
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7. SUPPORT OF OUTSIDE CAUSES

	Unrestricted Funds	Designated Funds	Restricted Funds	2020 Total	2019 Total
Commitment for life			1,209	1,209	861
Christian Aid			484	484	1956
Christmas Charities			454	454	1364
Supported by Praise & Fellowship			87	87	348
Other appeals					550

Total support of outside causes

		2,234	2,234	5079
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8. MAINTENANCE OF CHURCH BUILDINGS

	Unrestricted Funds	Designated Funds	Restricted Funds	2020 Total	2019 Total
Buildings improvements					
Equipment Maint/repair					
Other property repairs/maintenance	4,119			4,119	2420

Total maintenance of church buildings

4,119			4,119	2420
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9. MONETARY ASSETS

The church moneys are held in segregated accounts

	Unrestricted Funds	Designated Funds	Restricted Funds	2020 Total	2019 Total
HSBC Bank current account	5,485			5,485	9448
Skipton BS	13,863	6,343	6,431	26,638	26043

Total monetary assets

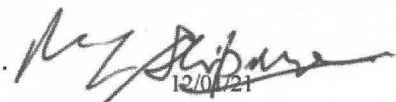
19,349	6,343	6,431	32,123	35491
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10. ASSETS USED FOR CHURCH PURPOSES

The Trustees of the church are the URC Merseyside Synod trust who hold it upon trust for purposes connected with Parkgate and Neston URC. For insurance purposes the church buildings are insured by the church for £ 3,570,499

TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 3 for the year ended 31st December 2020


12/01/21

Date 12/01/21

M L Shipman

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Parkgate and Neston URC for the year ended 31 December 2020 which are set out on pages 1 to 3.

Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 43(2) of the Charities Act 1993 (The Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

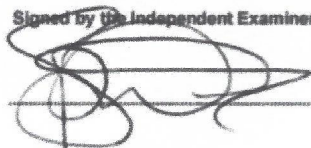
Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions of the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent Examiner's statement

In connection with my examination of the church funds, nothing came to my attention which gave me cause to believe otherwise than that the financial statements accord with the financial records of the church, and that those records satisfied the requirements of the Act. I am not aware of any matter to which attention should be drawn in order to obtain a proper understanding of the financial statements to be reached.

Signed by the Independent Examiner



P Winrow

Date 12/01/21