



Parkgate & Neston United Reformed Church Charity

Parkgate Road, Neston CH64 6QF

REPORT OF THE TRUSTEES For the Year Ended 31st DECEMBER 2021

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 2021 until the date this report was approved are: -

Dr. D. G. Vale	Chair from October 2021
Rev Hilary Smith	Resigned October 2021
Mrs. M. A. Fewtrell	Secretary
Ms J. Cash	Appointed March 2022
Mrs. E. A. Clowes	
Mr. A. G. Davies	Resigned March 2022
Mrs. S. M. Davies	
Mrs V. E. Davies-Patrick	Resigned July 2022
Mr. B. D. Jones	
Mrs. P C MacDonald	
Mr. A. Meehan	
Mrs. S. Vale	
Mr. F. Wood	Appointed March 2022

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, when they 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

The church has now resumed most of its activities, post COVID, in promoting the Christian faith, holding Sunday services and by running study groups and fellowship meetings during the week. 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

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

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 2021 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 Church Secretary.


.....
Mrs Mary Ann Fewtrell


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Date

**PARKGATE & NESTON UNITED
REFORMED CHURCH**

**STATEMENT OF ACCOUNTS
Year ending 31 December 2021**

RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 Total £	2020 Total £
RECEIPTS						
Freewill Offerings		41,862			41,862	42,000
Donations excluding those to Cameo)		1,013		1,241	2,254	8,245
Fund raising/Events (net)						458
Moneys raised for outside causes	3			2,055	2,055	2,088
Gift Aid Tax repayments		10,446		73	10,519	11,348
Legacies						
Property Income	4	7,028			7,028	4,919
Cameo				703	703	858
Whitby URC		1,125			1,125	1,410
Sundry receipts		31			31	285
Insurance claim		15,309			15,309	
Bank interest & investment income		12			12	95
Total Receipts		76,827		4,072	80,899	71,706

PAYMENTS						
Ministry & Mission Fund		42,394			42,394	42,250
Ministry/group expenses		901			901	610
Church running costs	5	17,916		1,308	19,224	16,701
Programme activity costs- Cameo	6					4,537
Programme activity costs - Other	6	288			288	189
Support of outside causes	7			1,951	1,951	2,234
Maintenance of church buildings	8	2,698			2,698	4,119
Manse running costs		3,893			3,893	4,433
Other		324			324	
Total Payments		68,414		3,258	71,673	75,074

NET RECEIPTS/PAYMENTS		8,412		814	9,226	(3,368)
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TRANSFERS between funds	2	(1,500)	1,500			
TRANSFERS between funds	2	530		(530)		
TRANSFERS between funds	2					
CASH FUNDS b/fwd 1 January		19,349	6,343	6,432	32,124	35,492
CASH FUNDS c/fwd 31 December		26,791	7,843	6,716	41,350	32,124

STATEMENT OF ASSETS AND LIABILITIES

MONETARY ASSETS

Bank current accounts		4,393			4,393	5,485
Deposit accounts		22,398	7,843	6,718	36,959	26,638
Total monetary assets	9	26,791	7,843	6,718	41,352	32,123

LIABILITIES						
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**APPROVED by the Church Meeting held on
and signed on its behalf by**

March

Trustee

Trustee

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

Throughout some totals may be affected by the rounding of calculations

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	6,343	1,500		7,843
Total for Designated Funds	6,343	1,500		7,843

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)		2,055	1,950	105
Cameo	1,792	703		2,494
Car Park extension	200			200
	521	(262)	264	(5)
Total for Restricted Funds	6,431	2,496	2,214	6,713

3 MONIES RAISED FOR OUTSIDE CAUSES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 Total £	2020 Total £
			2,055	2,055	2,088
Total raised for outside causes			2,055	2,055	2,088

4. PROPERTY INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 Total £	2020 Total £
Hall	6,285			6,285	3,996
Church	743			743	773
Weddings & Funerals					151
Total property income	7,028			7,028	4,919

5. CHURCH RUNNING COSTS

	£	£	£	£	£
	Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total	2020 Total
Gas & electricity	2,870			2,870	2,123
Insurance	3,606			3,606	3,393
Water charges	555			555	526
Stationery & photocopying net)	894			894	618
Internet	1,084			1,084	1,040
Website	50			50	50
Other Sundry Expenses	324		967	1,291	253
Purchase of equipment	57		341	398	400
Licences, subs & fees	511			511	425
Cleaning	4,160			4,160	4,318
Garden	2,880			2,880	2,875
Organ & organists	925			925	680
Total church running costs	17,916		1,308	19,224	16,701

6. PROGRAMME ACTIVITY COSTS

	Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total	2020 Total
Young Persons' Activities					189
Cameo					4,537
Other (net)	288			288	
Total programme activity costs	288			288	4,726

7. SUPPORT OF OUTSIDE CAUSES

	Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total	2020 Total
Commitment for life			908	908	1,209
Christian Aid					484
Christmas Charities			400	400	454
Supported by Praise & Fellowship			340	340	87
Other appeals			302	302	
Total support of outside causes			1,951	1,951	2,234

8. MAINTENANCE OF CHURCH BUILDINGS

	Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total	2020 Total
Buildings improvements					
Equipment Maint/repair					
Other property repairs/maintenance	2,119			2,119	4,119
Purchase of equipment	578			578	
Total maintenance of church buildings	2,698			2,698	4,119

9. MONETARY ASSETS

The church moneys are held in segregated accounts

	Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total	2020 Total
HSBC Bank current account	4,393			4,393	5,485
Skipton BS	22,398	7,843	6,718	36,959	26,638
Total monetary assets	26,791	7,843	6,718	41,352	32,123

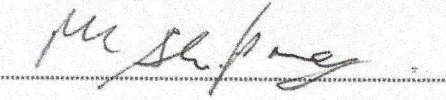
10. ASSETS USED FOR CHURCH PURPOSES

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 £ 4011813

TREASURER'S STATEMENT

4

I have prepared the financial statements on pages 1 to 3 for the year ended 31st December 2021



Date 13/01/22

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Parkgate and Neston URC for the year ended 31 December 2019 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.

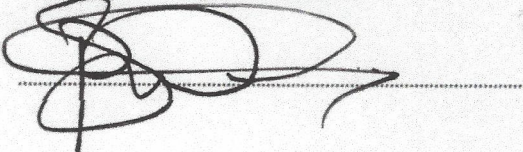
Basis of Independent Examiner's report

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



Date 1/2/22