



Parkgate & Neston United Reformed Church Charity

Parkgate Road, Neston CH64 6QF

REPORT OF THE TRUSTEES For the Year Ended 31st DECEMBER 2022

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 2022 until the date this report was approved are:

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Dr. D. G. Vale	Chair from October 2021
Mrs. M. A. Fewtrell	Secretary
Ms J. Cash	
Mrs. E. A. Clowes	
Mrs. S. M. Davies	
Mr. B. D. Jones	
Mrs. P C MacDonald	
Mr. A. Meehan	
Mrs. S. Vale	
Mr. F. Wood	

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 continues its activities 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: -

- 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

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 2023 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 2022 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.

Mary Ann Fewtrell

23/03/2023

.....
Mrs Mary Ann Fewtrell

.....
Date

**PARKGATE & NESTON UNITED
REFORMED CHURCH**

**STATEMENT OF ACCOUNTS
Year ending 31 December 2022**

RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total £	2021 Total £
RECEIPTS						
Freewill Offerings		42,614			42,614	41862
Donations excluding those to Cameo)		3,399		11,750	15,149	2254
Fund raising (net of costs)		2,808			2,808	
Moneys raised for outside causes	3			3,408	3,408	2055
Gift Aid Tax repayments		10,491			10,491	10519
Legacies						
Property Income	4	14,775			14,775	7028
Cameo				510	510	703
Chester Road URC		303			303	1125
Sundry receipts		68			68	31
Insurance claim						15309
Bank interest & investment income		240			240	12
Total Receipts		74,698		15,668	90,366	80899
PAYMENTS						
Ministry & Mission Fund		39,756			39,756	42394
Ministry/group expenses		1,434			1,434	901
Church running costs	5	19,603			19,603	19224
Programme activity costs- Cameo	6			557	557	
Programme activity costs - Other	6	150			150	288
Support of outside causes	7	65		3,513	3,578	1951
Maintenance of church buildings	8	2,180			2,180	2698
Manse running costs		(776)			(776)	3893
Other						324
Total Payments		62,411		4,070	66,481	71673
NET RECEIPTS/PAYMENTS		12,287		11,598	23,886	9,226
TRANSFERS between funds	2	(1,000)	1,000			
TRANSFERS between funds	2					
TRANSFERS between funds	2					
CASH FUNDS b/fwd 1 January		26,791	7,843	6,716	41,350	32,124
CASH FUNDS c/fwd 31 December		38,078	8,843	18,314	65,236	41,350

STATEMENT OF ASSETS AND LIABILITIES

MONETARY ASSETS

Cash/Cheques in Transit		369			369	
Bank current accounts		5,870			5,870	4,393
Deposit accounts		31,840	8,843	18,316	58,999	36,959
Total monetary assets	9	38,079	8,843	18,316	65,238	41,352

LIABILITIES

Approved by the Church Meeting held on 1st March 2023
and signed on its behalf by

[Signature] 1/3/23

Trustee

[Signature] 1/3/23

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	7,843	1,000		8,843
Total for Designated Funds	7,843	1,000		8,843

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)	105	3,408	3,513	
Cameo	2,494	510	557	2,448
Car Park extension	200			200
Jubilee Garden		11,750		11,750
Holding funds		714	714	
Total for Restricted Funds	6,718	16,382	4,784	18,316

3 MONEYS RAISED FOR OUTSIDE CAUSES	Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£	£
			3,408	3,408	2,055
Total raised for outside causes			3,408	3,408	2,055

4. PROPERTY INCOME	Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£	£
Hall	13,152			13,152	6,285
Church	1,518			1,518	743
Weddings & Funerals	105			105	
Total property income	14,775			14,775	7,028

5. CHURCH RUNNING COSTS	Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£	£
Gas & electricity	2,393			2,393	2,870
Insurance	3,716			3,716	3,606
Water charges	725			725	555
Stationery & photocopying net)	928			928	894
Internet	1,165			1,165	1,084
Website	200			200	50
Other Sundry Expenses (net)	225			225	1,291
Purchase of equipment	155			155	398
Licences, subs & fees	711			711	511
Cleaning	4,720			4,720	4,160
Garden	3,080			3,080	2,880
Organ & organists	1,585			1,585	925
Total church running costs	19,603			19,603	19,224

6. PROGRAMME ACTIVITY COSTS		Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total	2021 Total
Young Persons' Activities						
Cameo				557	557	
Other (net)		150			150	288
Total programme activity costs		150		557	706	288
7. SUPPORT OF OUTSIDE CAUSES		Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total	2021 Total
Commitment for life				982	982	908
Christian Aid				273	273	
Christmas Charities				887	887	400
Supported by Praise & Fellowship				161	161	340
Other appeals		65		1,210	1,275	302
Total support of outside causes		65		3,513	3,578	1,951
8. MAINTENANCE OF CHURCH BUILDINGS		Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total	2021 Total
Buildings improvements						
Equipment Maint/repair						
Other property repairs/maintenance		2,073			2,073	2,119
Purchase of equipment		107			107	578
Total maintenance of church buildings		2,180			2,180	2,698
9. MONETARY ASSETS		Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total	2021 Total
The church moneys are held in segregated accounts						
Cash/Cheques in transit		369			369	
HSBC Bank current account						4,393
Cooperative Bank Community Current a/c		5,870			5,870	
Skipton BS		31,840	8,843	18,316	58,999	36,959
Total monetary assets		38,079	8,843	18,316	65,238	41,352
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 £4,252,522						

TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 3 for the year ended 31st December 2022


M L Shipman

7/2/23

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Parkgate and Neston URC for the year ended 31 December 2022 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 7.2.23.

K Thorn

**PARKGATE & NESTON UNITED
REFORMED CHURCH**

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Year ending 31 December 2022**

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Date 7.2.23.

K Thorn