



## **Parkgate & Neston United Reformed Church Charity**

United Reformed Church Hall, Moorside Lane, Parkgate, Neston. CH64 6UZ

### **REPORT OF THE TRUSTEES For the Year Ended 31st DECEMBER 2023**

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 2<sup>nd</sup> 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 2023 until the date this report was approved are: -

Dr. D. G. Vale	Chair from October 2021
Mrs. M. A. Fewtrell	Secretary Retired from Eldership on 31 <sup>st</sup> August 2023.
Ms J. Cash	
Mrs. E. A. Clowes	Secretary from 1 <sup>st</sup> September, 2023.
Mrs. S. M. Davies	
Mr. B. D. Jones	
Mrs. P C MacDonald	
Mr. A. Meehan	
Mrs. S. Vale	
Mr. F. Wood	Retired 6 <sup>th</sup> March, 2024.

#### **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 13<sup>th</sup> 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 is 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 'Shoebbox' 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
- Neston Stitchers
- Zumba
- Scottish Dancing
- Tai Chi
- University of the Third Age (U3A) - Choir, Poetry, Barn Dancing and Patchwork Sewing groups.
- Women's Institute – two groups
- Guides and Brownies
- Neston Photography Group
- Art Group
- Pop Cats – a Toddlers Group
- Wirral Dementia Group

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 2024 and fundraising will continue.

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 3 months' regular expenditure as "free" reserves, to meet future shortfalls in income or unexpected expense. The balance on 31 December 2023 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.

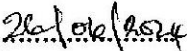
**Restricted Funds** represent bequests, donations and fund-raising items received for a specific purpose, and cannot be used otherwise without the consent of the donor.

'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.

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**This report was approved by all the Trustees and is signed on their behalf by the Church Secretary.**

  
.....  
Mrs. E. A. Clowes

  
.....  
Date

**PARKGATE & NESTON UNITED  
REFORMED CHURCH**

**STATEMENT OF ACCOUNTS  
Year ending 31 December 2023**

**RECEIPTS AND PAYMENTS ACCOUNT**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>RECEIPTS</b>						
Freewill Offerings		42,773			42,773	42614
Donations excluding those to Cameo)		3,108		2,507	5,615	15149
Fund raising (net of costs)		1,544			1,544	2808
Moneys raised for outside causes	3			3,555	3,555	3408
Gift Aid Tax repayments		10,581			10,581	10491
Legacies		10,000			10,000	
Property Income	4	18,236			18,236	14775
Cameo						510
Whitby URC						303
Sundry receipts (inc printing)		76			76	68
Bank interest & investment income		1,387			1,387	240
<b>Total Receipts</b>		<b>87,706</b>		<b>6,062</b>	<b>93,768</b>	<b>90366</b>
<b>PAYMENTS</b>						
Ministry & Mission Fund		39,000			39,000	39756
Ministry/group expenses		1,303			1,303	1434
Church running costs	5	24,405			24,405	19603
Programme activity costs- Cameo	6					557
Programme activity costs - Other	6			15,332	15,332	150
Support of outside causes	7	50		3,555	3,605	3578
Maintenance of church buildings	8	2,152	240		2,392	2180
Manse running costs						-776
Sundry						
<b>Total Payments</b>		<b>66,910</b>	<b>240</b>	<b>18,887</b>	<b>86,036</b>	<b>66481</b>
<b>NET RECEIPTS/PAYMENTS</b>		<b>20,796</b>	<b>(240)</b>	<b>(12,825)</b>	<b>7,731</b>	<b>23,866</b>
TRANSFERS between funds	2	(1,000)	1,000			
TRANSFERS between funds	2					
TRANSFERS between funds	2					
CASH FUNDS b/fwd 1 January		38,079	8,843	18,316	65,238	41,350
CASH FUNDS c/fwd 31 December		57,875	9,603	5,491	72,969	65,236

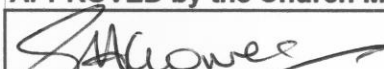
**STATEMENT OF ASSETS AND LIABILITIES**

**MONETARY ASSETS**

Cash & Cheques in Transit		286			286	369
Bank current accounts		9,149			9,149	5,870
Deposit accounts		48,441	9,603	5,491	63,536	58,999
<b>Total monetary assets</b>	9	<b>57,876</b>	<b>9,603</b>	<b>5,491</b>	<b>72,970</b>	<b>65,238</b>

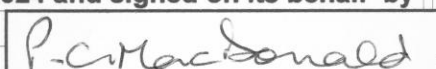
**LIABILITIES**

**APPROVED by the Church Meeting held on 6 March 2024 and signed on its behalf by**



Trustee

E.A. CLOWES



Trustee

P.C. MACDONALD  
Elder

CHURCH SEC. 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						
<b>1 ACCOUNTING POLICIES</b>						
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.						
<b>2 FUND ACCOUNTING</b>						
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.						
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.						
		Balance B/fwd	Receipts in year	Payments in year	Balance c/fwd	
Designated Funds		£	£	£	£	
Cyclical maintenance		8,843	1,000	240	9,603	
Total for Designated Funds		8,843	1,000	240	9,603	
		Balance B/fwd	Receipts in year	Payments in year	Balance c/fwd	
Restricted Funds		£	£	£	£	
Major Projects Fund		1,515		1,315	200	
Roofing Fund		633			633	
Music Fund		297			297	
Windows refurbishment		1,475			1,475	
Outside Causes (inc Gift Aid)			3,555	3,555		
Cameo		2,448			2,448	
Car Park extension		200			200	
Jubilee Garden		11,750	2,507	14,017	240	
Holding funds			634	634		
Total for Restricted Funds		18,316	6,695	19,520	5,491	
<b>3 MONEY RAISED FOR OUTSIDE CAUSES</b>		Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
		£	£	£	£	£
				3,555	3,555	3,408
Total raised for outside causes				3,555	3,555	3,408
<b>4. PROPERTY INCOME</b>		Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
		£	£	£	£	£
Hall		14,878			14,878	13,152
Church		3,099			3,099	1,518
Weddings & Funerals (net)		260			260	105
Total property income		18,236			18,236	14,775



	£	£	£	£	£
5. CHURCH RUNNING COSTS	Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
Gas & electricity	5,473			5,473	2,393
Insurance	4,142			4,142	3,716
Water charges	878			878	725
Stationery & photocopying	595			595	928
Internet	1,175			1,175	1,165
Website					200
Other Sundry Expenses	699			699	225
Purchase of equipment	1,497			1,497	155
Licences, subs & fees	728			728	711
Cleaning	5,410			5,410	4,720
Garden	3,200			3,200	3,080
Organ & organists	608			608	1,585
<b>Total church running costs</b>	<b>24,405</b>			<b>24,405</b>	<b>19,603</b>
6. PROGRAMME ACTIVITY COSTS	Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
Young Persons' Activities					
Cameo					557
Other (net) inc Community Jubilee Gdn			15,332	15,332	150
<b>Total programme activity costs</b>			<b>15,332</b>	<b>15,332</b>	<b>707</b>
7. SUPPORT OF OUTSIDE CAUSES	Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
Commitment for life			1,170	1,170	982
Christian Aid			500	500	273
Christmas Charities			891	891	887
Supported by Praise & Fellowship			177	177	161
MIM Shoebox			466	466	
Other appeals	50		350	400	1,275
<b>Total support of outside causes</b>	<b>50</b>		<b>3,555</b>	<b>3,605</b>	<b>3,578</b>
8. MAINTENANCE OF CHURCH BUILDINGS	Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
Buildings improvements					
Equipment Maint/repair					
Other property repairs/maintenance	2,152	240		2,392	2,073
Purchase of equipment					107
<b>Total maintenance of church buildings</b>	<b>2,152</b>	<b>240</b>		<b>2,392</b>	<b>2,180</b>
9. MONETARY ASSETS	Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
The church moneys are held in segregated accounts					
Cash and Cheques in transit	286			286	369
Cooperative Bank Community Direct a/c	9,149			9,149	5,870
Skipton BS	48,441	9,603	5,491	63,536	58,999
<b>Total monetary assets</b>	<b>57,876</b>	<b>9,603</b>	<b>5,491</b>	<b>72,970</b>	<b>65,238</b>
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 £ £4,762,825					

# **TREASURER'S STATEMENT**

I have prepared the financial statements on pages 1 to 3 for the year ended 31st December 2023

*M. Shipman*

Date **29-01-24**

## **INDEPENDENT EXAMINER'S REPORT**

I report on the financial statements of Parkgate and Neston URC for the year ended 31 December 2023 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

*K. E. Khan*

Date **29.1.24**

**PARKGATE & NESTON UNITED  
REFORMED CHURCH**

**STATEMENT OF ACCOUNTS  
Year ending 31 December 2023**

**RECEIPTS AND PAYMENTS ACCOUNT**

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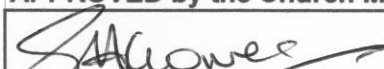
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**MONETARY ASSETS**

Cash & Cheques in Transit		286			286	369
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Deposit accounts		48,441	9,603	5,491	63,536	58,999
<b>Total monetary assets</b>	9	<b>57,876</b>	<b>9,603</b>	<b>5,491</b>	<b>72,970</b>	<b>65,238</b>

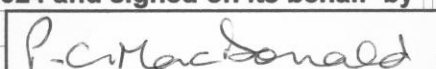
**LIABILITIES**

**APPROVED by the Church Meeting held on 6 March 2024 and signed on its behalf by**



Trustee

E.A. CLOWES



Trustee

P.C. MACDONALD  
Elder

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

**Throughout some totals may be affected by the rounding of calculations**



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<b>Designated Funds</b>		<b>Balance B/fwd</b>	<b>Receipts in year</b>	<b>Payments in year</b>	<b>Balance c/fwd</b>	
		£	£	£	£	
Cyclical maintenance		8,843	1,000	240	9,603	
<b>Total for Designated Funds</b>		<b>8,843</b>	<b>1,000</b>	<b>240</b>	<b>9,603</b>	
<b>Restricted Funds</b>		<b>Balance B/fwd</b>	<b>Receipts in year</b>	<b>Payments in year</b>	<b>Balance c/fwd</b>	
		£	£	£	£	
Major Projects Fund		1,515		1,315	200	
Roofing Fund		633			633	
Music Fund		297			297	
Windows refurbishment		1,475			1,475	
Outside Causes (inc Gift Aid)			3,555	3,555		
Cameo		2,448			2,448	
Car Park extension		200			200	
Jubilee Garden		11,750	2,507	14,017	240	
Holding funds			634	634		
<b>Total for Restricted Funds</b>		<b>18,316</b>	<b>6,695</b>	<b>19,520</b>	<b>5,491</b>	
<b>3 MONEY RAISED FOR OUTSIDE CAUSES</b>		<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
		£	£	£	£	£
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<b>Total raised for outside causes</b>				<b>3,555</b>	<b>3,555</b>	<b>3,408</b>
<b>4. PROPERTY INCOME</b>		<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
		£	£	£	£	£
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Church		3,099			3,099	1,518
Weddings & Funerals (net)		260			260	105
<b>Total property income</b>		<b>18,236</b>			<b>18,236</b>	<b>14,775</b>

	£	£	£	£	£
5. CHURCH RUNNING COSTS	Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
Gas & electricity	5,473			5,473	2,393
Insurance	4,142			4,142	3,716
Water charges	878			878	725
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Website					200
Other Sundry Expenses	699			699	225
Purchase of equipment	1,497			1,497	155
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Cleaning	5,410			5,410	4,720
Garden	3,200			3,200	3,080
Organ & organists	608			608	1,585
<b>Total church running costs</b>	<b>24,405</b>			<b>24,405</b>	<b>19,603</b>
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Cameo					557
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<b>Total programme activity costs</b>			<b>15,332</b>	<b>15,332</b>	<b>707</b>
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8. MAINTENANCE OF CHURCH BUILDINGS	Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
Buildings improvements					
Equipment Maint/repair					
Other property repairs/maintenance	2,152	240		2,392	2,073
Purchase of equipment					107
<b>Total maintenance of church buildings</b>	<b>2,152</b>	<b>240</b>		<b>2,392</b>	<b>2,180</b>
9. MONETARY ASSETS	Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
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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 £ £4,762,825					

### TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 3 for the year ended 31st December 2023

*M. Shipman*

Date 29-01-24

### INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Parkgate and Neston URC for the year ended 31 December 2023 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

*K. E. Illman*

Date 29.1.24