

# PARK UNITED REFORMED CHURCH

England & Wales · Charity number 1196199

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2021-10-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Park United Reformed Church  
Park Church Hall  
Palmer Park Avenue  
Reading  
RG6 1DN

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## Activities

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**Objects:** THE OBJECT OF THE CHARITY IS THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE SCHEME OF UNION OF THE UNITED REFORMED CHURCH

**Activities:** The Elders/Trustees are committed to enabling as many people as possible to worship at our church and become part of our community through prayer, scripture, music and sacrament. Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus. Provision of pastoral care for people living in the area Missionary and outreach work (including youth work)

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- Reading
- Wokingham

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£158,597	£140,852	-	-
2024-12-31	£154,063	£119,201	-	-
2023-12-31	£111,532	£132,867	-	-
2022-12-31	£141,170	£109,754	-	-

## Trustees

Name	Role	Appointed
Rev Stephen Manyeh Ansa-Addo	Chair	2020-09-04
ALISTAIR JOHN KNOX		2020-01-01
Caroline King		2019-01-01
Claire Connell		2024-01-01
Enala Bhebhe		2021-01-01
Frances Lancaster		2026-01-01
Henry Enang		2022-01-01
Jennifer Mary King		2018-01-01
John Davey		2024-09-01
Justyn Slatter		2024-09-01
Rodney King		2022-01-01
Roger Dean Clark		2007-01-01
Simon Antony King M.A.		2018-01-01
Zibusiso Bhebhe		2022-01-01

**PARK UNITED REFORMED CHURCH**

England & Wales - Charity number 1196199

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# Accounts

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Annual Report and Financial Statements for  
Park United Reformed Church  
Registered Charity Number: 1196199

For the year ended 31 December 2025

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2025**

#### **Aims and purpose**

The aims of Park United Reformed Church are to serve the community and engage in the task of mission to which we are called. The Elders have the responsibility of cooperating with the Minister in promoting the Christian mission of the church, pastoral, evangelistic, social and ecumenical, and also have specific responsibility for the maintenance of the Church buildings.

#### **Objectives and activities**

The Elders are committed to enabling as many people as possible to worship at our church and become part of our church community. The Elders maintain an overview of the worship throughout the year and make suggestions on how services can involve or reach out to the many groups that live within the area. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we consider the guidance on public benefit and, in particular, we try to enable ordinary people to live out their faith in Jesus Christ as part of our community. This can be through:-

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the area
- Missionary and outreach work

To facilitate this work, it is important that we maintain the fabric of the Church and Halls complex at Park.

#### **Achievements and performance**

##### **Worship and Prayer**

The Elders are keen to offer a range of services over the course of the year that our community find both beneficial and spiritually fulfilling. For example, Ignite services, on Sunday evenings, offer a relaxed style of café worship which will hopefully be attractive to the many students living in the area. Healing and Wholeness services offer a more reflective, intimate and quiet environment for worship. Messy Church also offers a different style of worship which includes a meal. This service, which also includes practical craft activities, is particularly attractive to children and families.

All are welcome to attend our regular services. At the end of 2025, following a membership review, there were 74 Church members and 47 Adherents. 2 Church Members died during the year, 1 was transferred to another churches. 2 new Church Members were received, and 8 names were added to the list of Adherents. The average weekly attendance from January - December 2025 was 55 for morning worship (5 of whom were joining online), including an average of 12 children/young people; and 11 for evening services. As well as our regular services, we enable our community to celebrate and thank God at the important milestones of the journey through life. Through baptism/dedication we thank God for the gift of life; in marriage, public vows are exchanged with God's blessing; and through funeral services, friends and family express their grief and give thanks for the life which is now complete in this world before commending the person into God's keeping. This year we have celebrated three funerals and one wedding but no baptisms/dedications.

As a church community committed to celebrating the past while also building for the future, we have sought to build on our recent celebrations of 100 years since the building of the sanctuary at Park Church. Elders have used this time to take stock and establish priorities for the years ahead.

We have continued to build on the recently-introduced pattern of running Messy Church sessions concurrently with the main service in the sanctuary. Numbers attending Messy Church have increased, with new families appreciating the welcome and range of lively child-based activities. A feature of each session is the gathering of two congregations for a shared blessing; and all members of the church community are invited to stay for the Messy Church lunch. Widely differing age groups are thereby enabled to share fellowship with each other.

During 2025 a monthly pattern of services at Lakeside Care Home and The Boltons Care Home continued. These services are an important part of our mission and outreach, and the residents appreciate meeting with us and sharing worship together.

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2025 (continued)**

#### **Wessex Synod**

2 of our members sit on the Synod. 1 member is also a member of the Synod Pastoral committee.

#### **The Church Buildings and activity**

Our church buildings are a resource for all and are open throughout the week for regular use by individuals and groups from the local community. The number of groups using the building has largely returned to pre-Covid levels. We currently have 2 other churches worshipping on our premises together with around 30 community groups. These groups offer a diverse range of activities, including Toddlers Group, Uniformed Organisations, Choirs, Keep Fit, Counselling, Recovering Drug Addict support group, Snooker Club, to name just a few. Our buildings are also used by an established local Dance School, and as a venue for music exams. Each week the building is used by hundreds of people.

Following the Covid 19 pandemic a positive development has been the development of an online access to our worship services. We have continued to use Zoom as part of a regular pattern of hybrid worship, enabling housebound members and some who live a distance away from the area to continue to participate. Weekly prayer meetings continue, mostly online, and monthly committee meetings and Church Meetings have been following the hybrid pattern with a Zoom option. In this way we can maintain contact with our congregation, with Elders taking responsibility for reaching out to any who find attendance in person difficult but who don't have or prefer not to use online technology.

Our Centre Manager, appointed during 2024, continues to coordinate the busy weekly programme of events. He has successfully attracted new hirers and is exploring ways of making the hiring of our premises more competitive. Members, and others from the community, have continued to appreciate the range of activities that are on offer, including Badminton Club, Toddlers Group, and groups for children and young people.

Through our Lent Study course and ongoing series of house group discussions, many of our members have been enabled to consider ways of developing their faith and their response to the challenges of living a truly Christian life in today's world.

#### **Minister**

Our minister, Rev Stephen Ansa-Addo, has continued to share his time between Park and Hungerford URC's. We have all continued to benefit from an association with another very different church community. Stephen has challenged us; his leadership is proving invaluable and under his guidance Elders and members alike can look forward to the future with optimism. Notably we are continuing to explore options for the appointment of a Youth Worker to develop our work amongst young people; with the help of an anticipated legacy, this venture is closer to becoming a reality. Another of our minister's initiatives has been the opening of a weekly Community Kitchen to serve lunches to people from the community. As a result of these developments we anticipate that Park URC will be well-placed to reach out even more effectively to the community around us.

#### **Pastoral Care**

Pastoral care has continued to feature prominently in our church life. Elders have maintained a pattern of regular contact with members, either through visiting or by phone or email, to check that everyone is keeping well, physically, mentally and spiritually. In addition, members of the newly-formed Pastoral Network are available at the end of morning services for private prayer, ensuring that all concerns and needs are met as effectively as possible. Alongside this, the ministry of flowers has been greatly appreciated; Elders take it in turns to distribute flowers each week, not only to our own members but to passers-by from the local community.

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2025 (continued)**

#### **Mission and evangelism**

Helping those in need is a demonstration of our faith. This year Park Church donated £1950 to three charities at Christmas. We gave £650 each to Mediciens sans Frontieres, Sanctuary Foundation and Faith Christian Group. Thanks largely to a highly successful Charity Christmas Fair, a further sum of £546.62 was donated to the URC's Jamaica Hurricane Appeal. Park URC has also continued to support the local Toys and Teens Christmas Appeal, Combat Stress, local Food Banks, and the ecumenical REinspired schools project. Several of our members volunteer with this valuable initiative, which reaches out to local schools through the delivery of Christian aspects of the RE curriculum.

#### **Ecumenical Relationships**

Park URC is a member of Churches Together in Earley and East Reading (CTEER). When possible, we participate in the East Reading Festival and join with other churches for events and special services such as Easter and the Walk of Witness on Good Friday

#### **Financial Review of the Year**

The Church Treasurer stepped down from the role during 2025, according to the terms of the Church Constitution. Financial affairs are currently looked after by a Treasury Team, appointed by the Church Meeting and overseen by the Elders and Finance & General Purposes Committee.

For 2025 the total income was £158,597 of which £11,034 was restricted income. £11,800 was received in unrestricted Gift Aid recovery. Income from renting out the halls and the church totaled £67,858 compared to £59,624 in 2024.

The sum of £40,533 (£39,375 in 2024) was spent of unrestricted funds on Mission and Ministry contributions to the national URC. This largely provides for stipends, training and housing for Ministers. The sum of £57,201 was spent on church/halls operating costs and maintenance. This includes upgrades to some of the lighting in the building and it does not represent the total expenditure for the year.

The net result for the year was a surplus of £8,989 (2024: surplus of £39,201). The budget for 2026 balances with the assumption that lettings income will increase and a gift day will raise funds for the church.

#### **Reserves Policy**

The Elders have reviewed the Reserves. Amounts are set aside for Mission Work and towards Building work in line with a decision made at a Church Meeting in 2018. There are also reserves set aside in the Contingency Fund (equalling three months of unrestricted payments to smooth out fluctuations in cash flow to meet emergencies) and for Youth Work.

#### **Volunteers**

The church is a body of volunteers supported by a Centre Manager, and an administrator. It could not survive without the dedicated work of members who work tirelessly to support new initiatives and maintain regular worship opportunities.

#### **Structure, governance and management**

Park United Reformed Church registered with the Charity Commission on 19th October 2021. Its registered number is 1196199.

The method of appointment of Elders is set out in Park's Constitution. At Park the Elders consist of the Minister, the Church Secretary, Assistant Secretary, Treasurer and Elders elected by church members. All members are entitled to be nominated for election once they have been members for at least one year.

The Elders Meeting meets 10 times a year. Given its wide remit, responsibility for Finance and maintenance is devolved to a sub-committee (Finance and General Purposes) which is made up of a small group of Elders and Members. This committee recommends action but has no delegated powers other than routine maintenance issues.

## PARK UNITED REFORMED CHURCH

### Annual Report for the year ended 31 December 2025 (continued)

The Elders in turn recommend actions to the Members at Church meetings which are held 6 times a year. All Church Members are entitled to vote at these meetings.

#### Administrative Information

Park United Reformed Church is situated on the corner of Palmer Park Avenue and Wokingham Road. It is within the Wessex Synod of the United Reformed Church. The correspondence address is Park URC, Palmer Park Avenue, Wokingham Road, Reading, RG61DN.

The serving Elders are the charitable trustees. They are elected at the Annual Meeting in May and begin their terms of office on September 1st, with a service of ordination/induction held at a Communion Service during that month. One new serving Elder was elected and inducted during 2025, along with three returning Elders who were re-elected for a further three-year term; we thank them and all our serving Elders for their continued support and work for the church.

#### Trustees

Elders who have served at any time from 1st January 2025 until May 2026 are:

Name	Position	Term	
		Start	End
Simon & Jenny King	Joint Church Secretaries	Jan-22	
Carrie King	Assistant Church Secretary	Jan-22	
Enala Bhebhe	Elder	Jan-21	Aug-27
Zibusiso Bhebhe	Elder	Jan-22	Aug-28
Roger Clark	Elder	Sep-24	Aug-27
Claire Connell	Elder	Jan-24	Aug-26
John Davey	Elder	Sep-24	Aug-27
Henry Enang	Elder	Jan-22	Aug-28
Chris Gayford	Elder	Jan-19	Aug-25
Frances Lancaster	Elder	Jan-26	Aug-28
Rod King	Elder	Jan-22	Aug-28
Alistair Knox	Elder	Jan-20	Aug-26
Justyn Slatter	Elder	Sep-24	Aug-27
Ex Officio members			
Rev'd Stephen Ansa-Addo	Minister	Sep-20	
Yvette Gayford	Treasurer	Jan-18	Aug-25

Simon King  
Church Secretary

Date: 6 May 2026

**PARK UNITED REFORMED CHURCH**

**Statement of Financial Activities (SOFA) for the year ended 31st December 2025**

All figures in £	Note	2025			2024
		Unrestricted Funds	Restricted Funds	Total	Total
<b>Income and Endowments from:</b>					
Donations and Legacies	A1	57,626	-	57,626	67,754
Charitable Activities	A2	-	-	-	50
Other Trading Activities	A3	73,446	-	73,446	65,592
Investments	A4	1,958	34	1,992	1,853
Other income	A5	14,533	11,000	25,533	23,375
<b>Total Income and Endowments</b>		<b>147,563</b>	<b>11,034</b>	<b>158,597</b>	<b>158,624</b>
<b>Expenditure on:</b>					
Raising Funds	B1	6	-	6	-
Charitable Activities	B2	132,090	8,756	140,846	119,423
Other		-	-	-	-
<b>Total Expenditure</b>		<b>132,096</b>	<b>8,756</b>	<b>140,852</b>	<b>119,423</b>
Net Gains/(Losses) on Investments		-	-	-	-
<b>Net Income/(Expenditure)</b>		<b>15,467</b>	<b>2,278</b>	<b>17,745</b>	<b>39,201</b>
Transfers between Funds		(3,756)	3,756	-	-
<b>Net Movement in Funds</b>		<b>11,711</b>	<b>6,034</b>	<b>17,745</b>	<b>39,201</b>
<b>Reconciliation of Funds:</b>					
Total Funds brought forward		213,702	7,322	221,024	186,162
Total Funds carried forward		<b>225,413</b>	<b>13,356</b>	<b>238,769</b>	<b>225,363</b>

- ◆ The statement of financial activities includes all gains and losses recognised in the year.
- ◆ All income and expenditure derives from continuing activities.
- ◆ See Note G3 for the comparative SOFA

**PARK UNITED REFORMED CHURCH**

**Balance Sheet as at 31st December 2025**

All figures in £	Note	2025			2024
		Unrestricted Funds	Restricted Funds	Total	Total
<b>Fixed Assets:</b>					
Tangible Assets	C1	21,722	-	21,722	21,975
<b>Total Fixed Assets</b>		<b>21,722</b>	<b>-</b>	<b>21,722</b>	<b>21,975</b>
<b>Current Assets:</b>					
Debtors	D1	19,210	-	19,210	24,396
Cash at Bank and in Hand	D2	187,676	13,429	201,105	184,413
<b>Total Current Assets</b>		<b>206,886</b>	<b>13,429</b>	<b>220,315</b>	<b>208,809</b>
<b>Liabilities:</b>					
Creditors: Amounts falling due within a year	E1	3,268	-	3,268	9,760
<b>Net Current Assets or Liabilities</b>		<b>203,618</b>	<b>13,429</b>	<b>217,047</b>	<b>199,049</b>
<b>Total Assets less Current Liabilities</b>		<b>225,340</b>	<b>13,429</b>	<b>238,769</b>	<b>221,024</b>
Creditors: Amounts falling due after one year	E2	-	-	-	-
<b>Total Net Assets or Liabilities</b>		<b>225,340</b>	<b>13,429</b>	<b>238,769</b>	<b>221,024</b>
<b>The Funds of the Charity:</b>					
Unrestricted Funds	F1			225,413	213,702
Restricted Income Funds	F2			13,356	7,322
<b>Total Charity Funds</b>				<b>238,769</b>	<b>221,024</b>
				-	-

Approved by the Elders on 6th May 2026

Simon King

## **1. Accounting Policies**

### **1.01. Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2019; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Elders consider that there are no material uncertainties about the church's ability to continue as a going concern.

### **1.02. Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The main restricted fund is the Youth Work fund.

Unrestricted income funds comprise those funds which the Elders are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Elders, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in notes F1 to F3.

### **1.03. Income recognition**

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 receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received.

Legacies are accounted for when the church is legally entitled to the amounts due. Entitlement is taken as the earlier of the date on which either: the church is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) that a distribution will be made or when a distribution is received from the estate. Investment income is accounted for when receivable.

All other income is recognised when it is receivable. All income is accounted for gross.

**1.05. Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Ministry and Mission contributions are accounted for when due to be paid.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the church. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining

**1.06. Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**1.07. Costs of raising funds**

The costs of raising funds include any direct costs attributable to fundraising events or fundraising activities.

**1.08. Charitable activities**

Charitable activities include the cost of the Ministry and Mission contributions, staffing the church Office, maintaining and heating the church and the halls and providing church services.

**1.09. Tangible fixed assets and depreciation**

The church and halls buildings are owned by the Wessex Trust and are therefore excluded from these accounts.

All assets costing more than £1,000 are capitalised and valued at historical cost.

Depreciation is charged on assets on a straight-line basis over their estimated useful life as follows:

- o Furniture, fixtures & fittings: 10 years
- o Equipment: 5 Years

**1.10. Pensions**

The charity participates in a defined contribution pensions scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2025 (continued)**

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<b>A1: Donations &amp; Legacies</b>				
<i>All figures in £</i>				
Income from Standing Orders	34,103	-	34,103	36,641
Donations to the Plate	2,745		2,745	4,076
Other Donations	3,014	-	3,014	1,148
Give-as-you-Earn	1,755		1,755	1,755
Special Appeals (gift day)	4,209		4,209	3,981
Legacies	-		-	10,510
Gift Aid Recovered	11,800	-	11,800	9,643
<b>Total Income from Donations &amp; Legacies</b>	<b>57,626</b>	<b>-</b>	<b>57,626</b>	<b>67,754</b>
<b>A2: Charitable Activities</b>				
<i>All figures in £</i>				
Magazine income	-	-	-	50
<b>Total Income from Charitable Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>
<b>A3: Other Trading Activities</b>				
<i>All figures in £</i>				
Fundraising Events and activities	2,320	-	2,320	1,782
Income from Renting the Hall and Church	67,858	-	67,858	59,624
Income from the car park	3,075	-	3,075	4,015
Photocopier income	193	-	193	171
<b>Total Income from Other Trading Activities</b>	<b>73,446</b>	<b>-</b>	<b>73,446</b>	<b>65,592</b>
<b>A4: Investments</b>				
<i>All figures in £</i>				
Bank Interest	1,958	34	1,992	1,853
<b>Total Income from Investments</b>	<b>1,958</b>	<b>34</b>	<b>1,992</b>	<b>1,853</b>
<b>A5: Other Income</b>				
<i>All figures in £</i>				
Feed in tariff / RHI payments	14,533	-	14,533	14,360
Grants receivable	-	11,000	11,000	5,000
Insurance claim	-	-	-	4,015
<b>Total Other Income</b>	<b>14,533</b>	<b>11,000</b>	<b>25,533</b>	<b>23,375</b>

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2025 (continued)**

**B1: Raising Funds**

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Other	6	-	6	-
<b>Total Expenditure on Raising Funds</b>	<b>6</b>	<b>-</b>	<b>6</b>	<b>-</b>

**B2: Charitable Activities**

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
M&M contributions	40,533	-	40,533	39,375
Staffing Costs	14,645	-	14,645	11,503
Minister's expenses and allowances	1,490	-	1,490	1,452
Training costs and travel expenses	1,798	-	1,798	1,315
Pulpit supply	91	-	91	91
Manse costs	3,808	-	3,808	3,109
Church & Hall Running Costs				
Depreciation	4,423	-	4,423	3,558
Cleaning	15,064	-	15,064	8,644
Utilities	5,397	-	5,397	5,419
Wood pellets	8,487	-	8,487	8,532
Gardening costs	-	-	-	121
Repairs and maintenance	13,290	8,756	22,046	14,432
Equipment servicing	272	-	272	173
Consumable items	347	-	347	246
Other	1,165	-	1,165	91
Church & Hall Expenditure Total	48,445	8,756	57,201	41,216
Administrative costs				
Bank Charges	10	-	10	22
Software costs	566	-	566	515
Insurance	5,784	-	5,784	5,157
Photocopier	2,118	-	2,118	2,171
Other office costs	1,637	-	1,637	2,825
Telephone & internet	1,240	-	1,240	1,986
	-	-	-	-
Administrative Costs Total	11,355	-	11,355	12,676
Subtotal carried forward	122,165	8,756	130,921	110,737

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2025 (continued)**

**B2: Charitable Activities (cont'd)**

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Subtotal brought forward	122,165	8,756	130,921	110,737
Publicity costs	811	-	811	-
Ministry costs				
Worship resources	688		688	567
Pastoral care	172		172	181
Mission Projects	372		372	711
Music costs including organ tuning	1,777		1,777	1,523
Miscellaneous	883	-	883	1,303
Church Service Costs Total	3,892	-	3,892	4,285
Grants / Outward Giving	B3 3,527		3,527	3,015
Church Groups	1,179		1,179	906
Independent Examination fee	516		516	480
<b>Total Expenditure on Charitable Activities</b>	<b>132,090</b>	<b>8,756</b>	<b>140,846</b>	<b>119,423</b>

**B3: Outward Giving**

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Crisis UK			-	600
Churches Together			-	600
ReInspired	1,200		1,200	1,200
Royal County of Berkshire Churches Trust	15		15	15
DEC - Park contribution			-	600
URC Jamaica appeal	362		362	-
Faith Christian Group	650		650	-
Sanctuary Foundation	650		650	-
Medicins Sans Frontieres	650	-	650	-
<b>Total Outward giving</b>	<b>3,527</b>	<b>-</b>	<b>3,527</b>	<b>3,015</b>

**C1: Tangible Assets**

	Leasehold Land and Buildings	Fixtures, Fittings and Equipment	Total
	£	£	£
<b>Cost</b>			
At beginning of the year	9,280	71,481	80,761
Additions	-	4,170	4,170
Disposals	-	-	-
<b>At the end of the year</b>	<b>9,280</b>	<b>75,651</b>	<b>84,931</b>
<b>Depreciation</b>			
At beginning of the year	(619)	(58,167)	(58,786)
Disposals	-		
Depreciation	(928)	(3,495)	(4,423)
<b>At the end of the year</b>	<b>(1,547)</b>	<b>(61,662)</b>	<b>(63,209)</b>
Net Book Value at beginning of the year	8,661	13,314	21,975
<b>Net Book Value at end of the year</b>	<b>7,733</b>	<b>13,989</b>	<b>21,722</b>

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2025 (continued)**

**D1: Debtors**

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<b>Prepayments and Accrued Income</b>				
Gift Aid Claim	6,900		6,900	6,900
Prepayments	4,662	-	4,662	4,222
<b>Other Debtors</b>				
Debtors for hall hire	3,504	-	3,504	965
FIT/RHI	3,641	-	3,641	11,377
Other debtors	503		503	932
<b>Debtors Total</b>	<b>19,210</b>	<b>-</b>	<b>19,210</b>	<b>24,396</b>

**D2: Cash at Bank and in Hand**

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Current accounts	38,509	-	38,509	55,055
Deposit accounts	148,445	13,429	161,874	129,065
Cash in Hand	722	-	722	293
<b>Cash at Bank and in Hand Total</b>	<b>187,676</b>	<b>13,429</b>	<b>201,105</b>	<b>184,413</b>

**E1: Creditors, Amounts falling due within one year**

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<b>Trade Creditors</b>	-	-	-	
<b>Taxation and Social Security</b>	87	-	87	-
<b>Other Creditors</b>	-			
Special collections	40	-	40	172
Other accruals	2,939	-	2,939	9,588
Security deposits	142		142	-
Deferred income	60	-	60	-
<b>Creditors (within one year) Total</b>	<b>3,268</b>	<b>-</b>	<b>3,268</b>	<b>9,760</b>

**Special collection balances**

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Open Doors		182	(182)		-
Christian Aid	80		(80)		-
Christmas collection	72	-	(72)		-
Jamaica appeal		20	-		20
Combat Stress		140	(140)		-
SALT collection	20				20
	<b>172</b>	<b>342</b>	<b>(474)</b>	<b>-</b>	<b>40</b>

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2025 (continued)**

**F1: Unrestricted Funds**

<i>All figures in £</i>		<b>Opening Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Closing Balance</b>
General Fund		114,952	146,749	(131,872)	(3,756)	126,073
Designated						
Fundraising funds		250				250
Mission Fund	F1.2	33,000				33,000
Building Fund	F1.3	33,000				33,000
Contingency Fund	F1.4	30,000				30,000
Youth work fund	F1.5	2,500				2,500
Toddlers fund	F1.6		814	(224)		590
<b>Total Designated Funds</b>		<b>98,750</b>	<b>814</b>	<b>(224)</b>	<b>-</b>	<b>99,340</b>
<b>Total Unrestricted Funds - 31st December 2025</b>		<b>213,702</b>	<b>147,563</b>	<b>(132,096)</b>	<b>(3,756)</b>	<b>225,413</b>

**F1.1: Unrestricted Funds - comparative movements - year ended 31st December 2024**

<i>All figures in £</i>		<b>Opening Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Closing Balance</b>
General Fund		91,124	149,029	(119,201)	(6,000)	114,952
Designated						
Fundraising funds		250				250
Mission Fund	F1.2	30,000			3,000	33,000
Building Fund	F1.3	30,000			3,000	33,000
Contingency Fund	F1.4	30,000				30,000
Youth work fund	F1.5	2,500				2,500
<b>Total Designated Funds</b>		<b>92,750</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>98,750</b>
<b>Total Unrestricted Funds - 31st December 2024</b>		<b>183,874</b>	<b>149,029</b>	<b>(119,201)</b>	<b>-</b>	<b>213,702</b>

F1.2 Mission fund: amount put aside by the Elders to fund mission work within the church.

F1.3 Building fund: amount put aside by the Elders to fund building work in the church.

F1.4 Contingency fund: amount put aside by the Elders in case of cashflow problems.

F1.5 Youth work fund: amount put aside by the Elders to fund youth work within the church.

F1.6 Toddlers fund: amount set aside for children's work

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2025 (continued)**

**F2: Restricted Income Funds**

<i>All figures in £</i>		<b>Opening Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Closing Balance</b>
Youth work fund	F2.1	2,322	11,034			13,356
Lighting Fund	F2.2	5,000		8,756	3,756	-
<b>Total Restricted Income Funds 2025</b>		<b>7,322</b>	<b>11,034</b>	<b>8,756</b>	<b>3,756</b>	<b>13,356</b>

**F2.1: Restricted Income Funds - Comparative figures - year ended 31st December 2024**

<i>All figures in £</i>		<b>Opening Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Closing Balance</b>
Youth work fund	F2.1	2,288	34			2,322
Lighting fund	F2.2		5,000			5,000
<b>Total Restricted Income Funds 2024</b>		<b>2,288</b>	<b>5,034</b>	<b>-</b>	<b>-</b>	<b>7,322</b>

F2.1. Fund for youth work

F2.2. Lighting Fund: This was a grant received during 2024 which was spent on upgrading the lighting in the Halls in early 2025.

**G1: Staffing Costs and Remuneration**

<i>All figures in £</i>	<b>2025</b>	<b>2024</b>
Salaries and Wages	14,205	11,506
Employers NI	353	(153)
Pension Costs	87	150
<b>Total Staffing Costs</b>	<b>14,645</b>	<b>11,503</b>

G2.1. The average number of employees in the year was 2 (2024: 2).

G2.2. No employees received emoluments over £60,000 during the current or prior year.

**G2: Trustee and Staff Remuneration, Related Party Transactions, and Other Transactions**

**Trustee Remuneration and other related party transactions**

Description of transaction	Name of trustee or related party	Relationship to Charity	2025 £	2024 £
Church administrator salary paid at national minimum wage rates on an hourly basis	Alistair Connell	Child of trustee	858	378
Travel expenses and car allowance in relation to the role of minister	Stephen Ansa-Addo	Trustee	3,213	2,749
Donations made to the charity by the trustees	All trustees		13,750	12,840

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2025 (continued)**

**G2: Trustee and Staff Remuneration, Related Party Transactions, and Other Transactions (continued)**

**Key relationships**

Rev S Ansa-Addo is considered to be key management. During the year Rev S Ansa-Addo received employment benefits totalling £NIL (2024: £NIL) from the charity but he received expenses as detailed above.

**Audit, Independent Examination and Other Financial Service Fees**

Independent examination fees for 2025 are £504 (2024: 480).

**G3: Operating Lease Commitments**

The church has an operating lease for a photocopier. The minimum amount payable in respect of this lease is as follows:

	2025	2024
Payments falling due:		
Within one year	1,340	1,340
Within two and five years	4,020	5,360
	<b>5,360</b>	<b>6,700</b>

During the year the church was charged £1,340 (2024: £1,340) for its photocopier lease.

**G4: SOFA for the year ended 31st December 2024 for comparative purposes**

All figures in £	Note	2024		
		Unrestricted Funds	Restricted Funds	Total
<b>Income and Endowments from:</b>				
Donations and Legacies	A1	67,737	-	67,737
Charitable Activities	A2	-	-	-
Other Trading Activities	A3	65,113	-	65,113
Investments	A4	1,819	34	1,853
Other income	A5	14,360	5,000	19,360
<b>Total Income and Endowments</b>		<b>149,029</b>	<b>5,034</b>	<b>154,063</b>
<b>Expenditure on:</b>				
Raising Funds	B1	-	-	-
Charitable Activities	B2	119,201	-	119,201
Other	B3	-	-	-
<b>Total Expenditure</b>		<b>119,201</b>	<b>-</b>	<b>119,201</b>
Net Gains/(Losses) on Investments		-	-	-
<b>Net Income/(Expenditure)</b>		<b>29,828</b>	<b>5,034</b>	<b>34,862</b>
Transfers between Funds		-	-	-
<b>Other Recognised Gains/(Losses)</b>				
Gains/(Losses) on Revaluation of Fixed Assets		-	-	-
<b>Net Movement in Funds</b>		<b>29,828</b>	<b>5,034</b>	<b>34,862</b>
<b>Reconciliation of Funds:</b>				
Total Funds brought forward		183,874	2,288	186,162
Total Funds carried forward		213,702	7,322	221,024

**PARK UNITED REFORMED CHURCH**

England & Wales - Charity number 1196199

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# Accounts

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Annual Report and Financial Statements for  
Park United Reformed Church  
Registered Charity Number: 1196199

For the year ended 31 December 2024

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2024**

#### **Aims and purpose**

Park United Reformed Church Elders have the responsibility of cooperating with the Minister, in promoting the whole Christian mission of the Church, pastoral, evangelistic, social and ecumenical. The Elders also have specific responsibility for the maintenance of the Church buildings.

#### **Objectives and activities**

The Elders are committed to enabling as many people as possible to worship at our church and become part of our community. The Elders maintain an overview of the worship throughout the year and make suggestions on how services can involve many groups that live within the area. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we consider the guidance on public benefit and, in particular, we try to enable ordinary people to live out their faith in Jesus Christ as part of our community. This can be through:-

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the area
- Missionary and outreach work

To facilitate this work, it is important that we maintain the fabric of the Church and Halls complex at Park.

#### **Achievements and performance**

##### **Worship and Prayer**

The Elders are keen to offer a range of services over the course of the year that our community find both beneficial and spiritually fulfilling. For example, Ignite services, on Sunday evenings, offer a more relaxed form of worship which will hopefully be attractive to the many students living in the area. Also, Healing and Wholeness services offer a more reflective, intimate and quiet environment for worship. Messy Church also offers a different style of worship which includes a meal. This service is particularly attractive to children and families.

All are welcome to attend our regular services. At the end of 2024 there were 91 Church members and 52 Adherents. 3 Church Members and 1 Adherent died during the year, 2 were transferred to other churches, and 7 names were added to the list of adherents. The average weekly attendance -from January - December 2024 was 60 for morning worship (10 of whom were joining online) and 11 for evening services. As well as our regular services, we enable our community to celebrate and thank God at the important milestones of the journey through life. Through baptism/dedication we thank God for the gift of life; in marriage, public vows are exchanged with God's blessing; and through funeral services, friends and family express their grief and give thanks for the life which is now complete in this world before commending the person into God's keeping. This year we have celebrated 3 funerals but no weddings or baptisms/dedications.

As a church community committed to celebrating the past while also building for the future, we have sought to build on our recent celebrations of 100 years since the building of the sanctuary at Park Church. Elders have used this time to take stock and establish priorities for the years ahead.

A new pattern for our Messy Church worship was introduced and reviewed during 2024, with sessions running in the Church Halls concurrently with the main service in the sanctuary. Several new families have attended and have stayed for lunch, to which all members of the church community are invited. Discussions are under way with a view to fostering stronger links between the two worshipping fellowships, with – it is to be hoped – mutual benefits for all.

During 2024 a monthly pattern of services at Lakeside Care Home and The Boltons Care Home continued. These services are an important part of our mission and outreach, and the residents appreciate meeting with us and sharing worship together.

##### **Wessex Synod**

2 of our members sit on the Synod. 1 member is also a member of the Synod Pastoral committee.

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2024 (continued)**

#### **The Church Buildings and activity**

Our church buildings are a resource for all and are open throughout the week for regular use by individuals and groups from the local community. The number of groups using the building is slowly returning to pre-Covid levels. We currently have 3 other churches worshipping on our premises together with around 30 community groups. These groups offer a diverse range of activities, including Toddlers Group, Uniformed Organisations, Choirs, Keep Fit, Counselling, NCT groups, Recovering Drug Addict support group, to name just a few. Each week the building is used by hundreds of people.

Following the Covid 19 pandemic a positive development has been the development of an online access to our worship services. We have continued to use Zoom as part of a regular pattern of hybrid worship, enabling housebound members and some who live a distance away from the area to continue to participate. Weekly prayer meetings continue, mostly online, and monthly committee meetings and Church Meetings have been following the hybrid pattern with a Zoom option. In this way we can maintain contact with the vast majority of our congregation, with Elders taking responsibility for reaching out to any who find attendance in person difficult but who don't have or prefer not to use online technology.

We appointed a new Centre Manager during 2024. Based in the Church Office, from where he coordinates the busy weekly programme of events, he has successfully attracted new hirers and is exploring ways of making the hiring of our premises more competitive. Members, and others from the community, have continued to appreciate the range of activities that are on offer, including Friendship Club, Badminton Club, Toddlers Group, and groups for children and young people. Away from the church premises the First Friday Footpath group has continued to offer opportunities from time to time to exercise in the open air with a series of country walks in the local area, suitable and enjoyable for all.

Through our Lent Study course and ongoing series of house group discussions, many of our members have been enabled to consider ways of developing their faith and their response to the challenges of living a truly Christian life in today's world.

#### **Minister**

Our minister, Rev Stephen Ansa-Addo, has continued to share his time between Park and Hungerford URC's. We have all continued to benefit from an association with another very different church community. Stephen has challenged us; his leadership is proving invaluable and under his guidance Elders and members alike can look forward to the future with optimism. Notably we are currently exploring options for the appointment of a Youth Worker to develop our work amongst young people, and have also opened a weekly Community Kitchen to serve lunches to people from the community. As a result, we anticipate that Park URC will be in a position to reach out even more effectively to the community around us.

#### **Pastoral Care**

Pastoral care has continued to feature prominently in our church life. Elders have maintained a pattern of regular contact with members, either through visiting or by phone or email, to check that everyone is keeping well, physically, mentally and spiritually. In addition, discussions are continuing to develop the pastoral network to ensure that all concerns and needs are met as effectively as possible. Alongside this, the ministry of flowers has been greatly appreciated; Elders take it in turns to distribute flowers each week, not only to our own members but to passers-by from the local community. ☒

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2024 (continued)**

#### **Mission and evangelism**

Helping those in need is a demonstration of our faith. This year Park Church donated £1950 to three charities at Christmas. We gave £600 each to the Disasters Emergency Committee, Crisis at Christmas and REInspired; several of our members volunteer with this valuable project, which reaches out to local schools through the delivery of Christian aspects of the RE curriculum. During 2024 we also supported the local food banks, the Toys and Teens Christmas appeal, the Open Doors charity and Combat Stress.

#### **Ecumenical Relationships**

Park URC is a member of Churches Together in Earley and East Reading (CTEER). When possible, we participate in the East Reading Festival and join with other churches for events and special services such as Easter and the Walk of Witness on Good Friday

#### **Financial Review of the Year**

Church income is primarily drawn from the regular giving by members plus the related Gift Aid and lettings income paid by local community groups using the premises. Regular giving increased from £48,233 to £53,246 and a gift day appeal raised £3,981 for church funds. Lettings increased significantly from £43,071 to £59,623 and a new carpark control system brought in £3,537. The church was grateful to receive a legacy from a former member of £10,510.

The largest single expense continues to be the payment of Mission and Ministry contributions to the national URC of £39,375 (£39,375 in 2023). This largely provides for stipends, training and housing for Ministers. The sum of £41,488 (2023: £55,975) was spent on church/halls operating costs and maintenance. A further £9,280 was paid to resurface the carpark and this has been capitalised in the accounts.

The net result for the year was a surplus of £34,862 (2023: deficit of £21,335). The budget for 2025 balances with the assumption that lettings income will increase and a gift day will raise funds for the church.

#### **Reserves Policy**

The Elders have reviewed the Reserves and have increased the amounts allocated towards Mission Work and towards Building work in line with a decision made at a Church Meeting in 2018. There are also reserves set aside in the Contingency Fund (equalling three months of unrestricted payments to smooth out fluctuations in cash flow to meet emergencies) and for Youth Work.

The church received a grant of £5,000 from the Earley Charity in late 2024 towards the costs of upgrading its lighting in the halls. This will be spent in early 2025 and thus is held as a restricted fund at the year end.

#### **Volunteers**

The church is a body of volunteers supported by a Centre Manager, and an administrator. It could not survive without the dedicated work of members who work tirelessly to support new initiatives and maintain regular worship opportunities.

#### **Structure, governance and management**

Park United Reformed Church registered with the Charity Commission on 19th October 2021. Its registered number is 1196199.

The method of appointment of Elders is set out in Park's Constitution. At Park the Elders consist of the Minister, the Church Secretary, Assistant Secretary, Treasurer and Elders elected by church members. All members are entitled to be nominated for election once they have been members for at least one year.

The Elders Meeting meets 10 times a year. Given its wide remit, responsibility for Finance and maintenance is devolved to a sub-committee (Finance and General Purposes) which is made up of a small group of Elders and Members. This committee recommends action but has no delegated powers other than routine maintenance issues.

## PARK UNITED REFORMED CHURCH

### Annual Report for the year ended 31 December 2024 (continued)

The Elders in turn recommend actions to the Members at Church meetings which are held 6 times a year. All Church Members are entitled to vote at these meetings.

#### Administrative Information

Park United Reformed Church is situated on the corner of Palmer Park Avenue and Wokingham Road. It is within the Wessex Synod of the United Reformed Church. The correspondence address is Park URC, Palmer Park Avenue, Wokingham Road, Reading, RG61DN.

The serving Elders are the charitable trustees. They are elected at the Annual Meeting in May and begin their terms of office on September 1st, with a service of ordination/induction held at a Communion Service during that month. Three new serving Elders were elected during 2024, along with one returning Elder and one who was re-elected for a further three-year term; we thank them and all our serving Elders for their continued support and work for the church.

#### Trustees

Elders who have served at any time from 1st January 2024 until May 2025 are:

Name	Position	Term	
		Start	End
Simon & Jenny King	Joint Church Secretaries	Jan-22	
Carrie King	Assistant Church Secretary	Jan-22	
John Davey	Elder	Sep-24	Aug-27
Justyn Slatter	Elder	Sep-24	Aug-27
Claire Connell	Elder	Jan-24	Aug-26
Henry Enang	Elder	Jan-22	Aug-25
Rod King	Elder	Jan-22	Aug-25
Zie Bhebhe	Elder	Jan-22	Aug-25
Enala Bhebhe	Elder	Jan-21	Aug-27
Alistair Knox	Elder	Jan-20	Aug-26
Chris Gayford	Elder	Jan-19	Aug-25
Alan Holmes	Elder	Jan-18	Aug-24
Elizabeth Knox	Elder	Jan-18	Aug-24
Judith Enang	Elder	Jan-18	Aug-24
Roger Clark	Elder	Sep-24	Aug-27
Ex Officio members			
Rev'd Stephen Ansa-Addo	Minister	Sep-20	
Yvette Gayford	Treasurer	Jan-18	Aug-25

Simon King  
Church Secretary

S.King

Date: 8th May 2025

**PARK UNITED REFORMED CHURCH**

**Statement of Financial Activities (SOFA) for the year ended 31st December 2024**

All figures in £	Note	2024			2023
		Unrestricted Funds	Restricted Funds	Total	Total
<b>Income and Endowments from:</b>					
Donations and Legacies	A1	67,737	-	67,737	48,233
Charitable Activities	A2	-	-	-	50
Other Trading Activities	A3	65,113	-	65,113	47,147
Investments	A4	1,819	34	1,853	1,227
Other income	A5	14,360	5,000	19,360	14,875
<b>Total Income and Endowments</b>		<b>149,029</b>	<b>5,034</b>	<b>154,063</b>	<b>111,532</b>
<b>Expenditure on:</b>					
Raising Funds	B1	-	-	-	438
Charitable Activities	B2	119,201	-	119,201	132,429
Other		-	-	-	-
<b>Total Expenditure</b>		<b>119,201</b>	<b>-</b>	<b>119,201</b>	<b>132,867</b>
Net Gains/(Losses) on Investments		-	-	-	-
<b>Net Income/(Expenditure)</b>		<b>29,828</b>	<b>5,034</b>	<b>34,862</b>	<b>(21,335)</b>
Transfers between Funds		-	-	-	-
<b>Net Movement in Funds</b>		<b>29,828</b>	<b>5,034</b>	<b>34,862</b>	<b>(21,335)</b>
<b>Reconciliation of Funds:</b>					
Total Funds brought forward		183,874	2,288	186,162	207,497
Total Funds carried forward		<b>213,702</b>	<b>7,322</b>	<b>221,024</b>	<b>186,162</b>

- ◆ The statement of financial activities includes all gains and losses recognised in the year.
- ◆ All income and expenditure derives from continuing activities.
- ◆ See Note G3 for the comparative SOFA

**PARK UNITED REFORMED CHURCH**

**Balance Sheet as at 31st December 2023**

All figures in £	Note	2024			2023
		Unrestricted Funds	Restricted Funds	Total	Total
<b>Fixed Assets:</b>					
Tangible Assets	C1	21,975	-	21,975	16,253
<b>Total Fixed Assets</b>		<b>21,975</b>	<b>-</b>	<b>21,975</b>	<b>16,253</b>
<b>Current Assets:</b>					
Debtors	D1	24,396	-	24,396	20,956
Cash at Bank and in Hand	D2	177,089	7,324	184,413	151,948
<b>Total Current Assets</b>		<b>201,485</b>	<b>7,324</b>	<b>208,809</b>	<b>172,904</b>
<b>Liabilities:</b>					
Creditors: Amounts falling due within a year	E1	9,760	-	9,760	2,995
<b>Net Current Assets or Liabilities</b>		<b>191,725</b>	<b>7,324</b>	<b>199,049</b>	<b>169,909</b>
<b>Total Assets less Current Liabilities</b>		<b>213,700</b>	<b>7,324</b>	<b>221,024</b>	<b>186,162</b>
Creditors: Amounts falling due after one year	E2	-	-	-	-
<b>Total Net Assets or Liabilities</b>		<b>213,700</b>	<b>7,324</b>	<b>221,024</b>	<b>186,162</b>
<b>The Funds of the Charity:</b>					
Unrestricted Funds	F1			213,702	183,874
Restricted Income Funds	F2			7,322	2,288
<b>Total Charity Funds</b>				<b>221,024</b>	<b>186,162</b>
				-	-

**Approved by the Elders on** 8th May 2025

Simon King

S. King

Yvette Gayford

Y J Gayford

**1. Accounting Policies**

**1.01. Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2019; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Elders consider that there are no material uncertainties about the church's ability to continue as a going concern.

**1.02. Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The main restricted fund is the Youth Work fund.

Unrestricted income funds comprise those funds which the Elders are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Elders, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in notes F1 to F3.

**1.03. Income recognition**

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 receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received.

Legacies are accounted for when the church is legally entitled to the amounts due. Entitlement is taken as the earlier of the date on which either: the church is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) that a distribution will be made or when a distribution is received from the estate. Investment income is accounted for when receivable.

All other income is recognised when it is receivable. All income is accounted for gross.

**1.05. Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Ministry and Mission contributions are accounted for when due to be paid.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the church. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining

**1.06. Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**1.07. Costs of raising funds**

The costs of raising funds include any direct costs attributable to fundraising events or fundraising activities.

**1.08. Charitable activities**

Charitable activities include the cost of the Ministry and Mission contributions, staffing the church Office, maintaining and heating the church and the halls and providing church services.

**1.09. Tangible fixed assets and depreciation**

The church and halls buildings are owned by the Wessex Trust and are therefore excluded from these accounts.

All assets costing more than £1,000 are capitalised and valued at historical cost.

Depreciation is charged on assets on a straight-line basis over their estimated useful life as follows:

- o Furniture, fixtures & fittings: 10 years
- o Equipment: 5 Years

**1.10. Pensions**

The charity participates in a defined contribution pensions scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2024 (continued)**

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<b>A1: Donations &amp; Legacies</b>				
<i>All figures in £</i>				
Income from Standing Orders	36,641	-	36,641	36,667
Donations to the Plate	4,076	-	4,076	3,726
Other Donations	1,231	-	1,231	1,369
Give-as-you-Earn	1,755	-	1,755	439
Special Appeals	3,981	-	3,981	-
Legacies	10,510	-	10,510	-
Gift Aid Recovered	9,543	-	9,543	6,032
<b>Total Income from Donations &amp; Legacies</b>	<b>67,737</b>	<b>-</b>	<b>67,737</b>	<b>48,233</b>
<b>A2: Charitable Activities</b>				
<i>All figures in £</i>				
Magazine income	-	-	-	50
<b>Total Income from Charitable Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>
<b>A3: Other Trading Activities</b>				
<i>All figures in £</i>				
Fundraising Events and activities	1,782	-	1,782	3,851
Income from Renting the Hall and Church	59,623	-	59,623	43,071
Income from the car park	3,537	-	3,537	-
Photocopier income	171	-	171	225
<b>Total Income from Other Trading Activities</b>	<b>65,113</b>	<b>-</b>	<b>65,113</b>	<b>47,147</b>
<b>A4: Investments</b>				
<i>All figures in £</i>				
Bank Interest	1,819	34	1,853	1,227
<b>Total Income from Investments</b>	<b>1,819</b>	<b>34</b>	<b>1,853</b>	<b>1,227</b>
<b>A5: Other Income</b>				
<i>All figures in £</i>				
Feed in tariff / RHI payments	14,360	-	14,360	14,775
Grants receivable	-	5,000	5,000	100
Insurance claim	-	-	-	-
<b>Total Other Income</b>	<b>14,360</b>	<b>5,000</b>	<b>19,360</b>	<b>14,875</b>

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2024 (continued)**

**B1: Raising Funds**

<i>All figures in £</i>	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
Other	-	-	-	438
<b>Total Expenditure on Raising Funds</b>	-	-	-	<b>438</b>

**B2: Charitable Activities**

<i>All figures in £</i>	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
M&M contributions	39,375	-	39,375	39,375
Staffing Costs	11,503	-	11,503	11,270
Minister's expenses and allowances	1,452	-	1,452	-
Training costs and travel expenses	1,315	-	1,315	719
Pulpit supply	91	-	91	136
Manse costs	3,109	-	3,109	4,309
Church & Hall Running Costs				
Depreciation	3,558	-	3,558	2,939
Cleaning	8,644	-	8,644	11,308
Utilities	5,419	-	5,419	5,318
Wood pellets	8,532	-	8,532	12,936
Gardening costs	121	-	121	102
Repairs and maintenance	14,704	-	14,704	6,024
Major projects	-	-	-	15,247
Equipment servicing	173	-	173	1,016
Consumable items	246	-	246	905
Other	91	-	91	180
Church & Hall Expenditure Total	41,488	-	41,488	55,975
Administrative costs				
Bank Charges	22	-	22	21
Software costs	515	-	515	482
Insurance	5,157	-	5,157	4,602
Photocopier	2,171	-	2,171	2,055
Other office costs	2,825	-	2,825	949
Telephone & internet	1,986	-	1,986	1,945
	-	-	-	
Administrative Costs Total	12,676	-	12,676	10,054
Subtotal carried forward	111,009	-	111,009	121,838

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2024 (continued)**

**B2: Charitable Activities (cont'd)**

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Subtotal brought forward	111,009	-	111,009	121,838
Publicity costs	-	-	-	-
Ministry costs				
Worship resources	567		567	613
Pastoral care	181		181	170
Mission Projects	349		349	304
Music costs including organ tuning	1,523		1,523	1,730
Miscellaneous	1,171	-	1,171	1,257
Church Service Costs Total	3,791	-	3,791	4,074
Grants / Outward Giving	B3 3,015	-	3,015	5,115
Church Groups	906		906	922
Independent Examination fee	480		480	480
<b>Total Expenditure on Charitable Activities</b>	<b>119,201</b>	<b>-</b>	<b>119,201</b>	<b>132,429</b>

**B3: Outward Giving**

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Crisis UK	600		600	
Churches Together	600		600	
Reinspired	1,200		1,200	1,200
Royal County of Berkshire Churches Trust	15		15	15
DEC - Park contribution	600		600	1,300
Trussell Trust	-		-	1,300
Faith Christian Group	-		-	650
CCA	-		-	650
<b>Total Outward giving</b>	<b>3,015</b>	<b>-</b>	<b>3,015</b>	<b>5,115</b>

**C1: Tangible Assets**

	Leasehold Land and Buildings	Fixtures, Fittings and Equipment	Total
	£	£	£
<b>Cost</b>			
At beginning of the year	-	71,481	71,481
Additions	9,280	-	9,280
Disposals	-	-	-
<b>At the end of the year</b>	<b>9,280</b>	<b>71,481</b>	<b>80,761</b>
<b>Depreciation</b>			
At beginning of the year	-	(55,228)	(55,228)
Disposals	-		
Depreciation	(619)	(2,939)	(3,558)
<b>At the end of the year</b>	<b>(619)</b>	<b>(58,167)</b>	<b>(58,786)</b>
Net Book Value at beginning of the year	-	16,253	16,253
<b>Net Book Value at end of the year</b>	<b>8,661</b>	<b>13,314</b>	<b>21,975</b>

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2024 (continued)**

**D1: Debtors**

<i>All figures in £</i>	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<b>Prepayments and Accrued Income</b>				
Gift Aid Claim	6,900		6,900	6,900
Prepayments	4,222	-	4,222	3,725
<b>Other Debtors</b>				
Debtors for hall hire	965	-	965	457
FIT/RHI	11,377	-	11,377	5,821
Other debtors	932		932	4,053
<b>Debtors Total</b>	<b>24,396</b>	<b>-</b>	<b>24,396</b>	<b>20,956</b>

**D2: Cash at Bank and in Hand**

<i>All figures in £</i>	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
Current accounts	50,055	5,000	55,055	34,451
Deposit accounts	126,741	2,324	129,065	117,204
Cash in Hand	293	-	293	293
<b>Cash at Bank and in Hand Total</b>	<b>177,089</b>	<b>7,324</b>	<b>184,413</b>	<b>151,948</b>

**E1: Creditors, Amounts falling due within one year**

<i>All figures in £</i>	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<b>Trade Creditors</b>	-	-	-	
<b>Taxation and Social Security</b>	-	-	-	-
<b>Other Creditors</b>				
Special collections	172	-	172	92
Other accruals	9,588	-	9,588	2,903
<b>Creditors (within one year) Total</b>	<b>9,760</b>	<b>-</b>	<b>9,760</b>	<b>2,995</b>

<b>Special collection balances</b>	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Christmas collection	72	-	-		72
Christian Aid		80	-		80
Combat Stress		85	(85)		-
SALT collection	20				20
	<b>92</b>	<b>165</b>	<b>(85)</b>	<b>-</b>	<b>172</b>

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**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2024 (continued)**

**F1: Unrestricted Funds**

*All figures in £*

		Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund		91,124	149,029	(119,201)	(6,000)	114,952
Designated						
Fundraising funds		250				250
Mission Fund	F1.2	30,000			3,000	33,000
Building Fund	F1.3	30,000			3,000	33,000
Contingency Fund	F1.4	30,000				30,000
Youth work fund	F1.5	2,500	-	-		2,500
<b>Total Designated Funds</b>		<b>92,750</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>98,750</b>
<b>Total Unrestricted Funds - 31st December 2024</b>		<b>183,874</b>	<b>149,029</b>	<b>(119,201)</b>	<b>-</b>	<b>213,702</b>

**F1.1: Unrestricted Funds - comparative movements - year ended 31st December 2023**

*All figures in £*

		Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund		109,685	111,362	(132,812)	2,889	91,124
Designated						
Fundraising funds		250				250
Mission Fund	F1.2	30,000				30,000
Building Fund	F1.3	30,000				30,000
Contingency Fund	F1.4	30,000				30,000
Youth work fund	F1.5	2,500	-	-		2,500
<b>Total Designated Funds</b>		<b>92,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,750</b>
<b>Total Unrestricted Funds - 31st December 2023</b>		<b>202,435</b>	<b>111,362</b>	<b>(132,812)</b>	<b>2,889</b>	<b>183,874</b>

F1.2 Mission fund: amount put aside by the Elders to fund mission work within the church.

F1.3 Building fund: amount put aside by the Elders to fund building work in the church.

F1.4 Contingency fund: amount put aside by the Elders in case of cashflow problems.

F1.5 Youth work fund: amount put aside by the Elders to fund youth work within the church.

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2024 (continued)**

**F2: Restricted Income Funds**

*All figures in £*

		Opening Balance	Income	Expenditure	Transfers	Closing Balance
Youth work fund	F2.5	2,288	34			2,322
Lighting Fund	F2.6		5,000	-		5,000
<b>Total Restricted Income Funds 2024</b>		<b>2,288</b>	<b>5,034</b>	<b>-</b>	<b>-</b>	<b>7,322</b>

**F2.1: Restricted Income Funds - Comparative figures - year ended 31st December 2023**

*All figures in £*

		Opening Balance	Income	Expenditure	Transfers	Closing Balance
Holiday Club	F2.2	-	100	-	(100)	-
Organ area refurbishment	F2.3	2,794	-		(2,794)	-
Magazine fund	F2.4		50	55	5	-
Youth work fund	F2.5	2,268	20			2,288
<b>Total Restricted Income Funds 2023</b>		<b>5,062</b>	<b>170</b>	<b>55</b>	<b>(2,889)</b>	<b>2,288</b>

F2.2. Fund for Holiday Clubs

F2.3. Fund to refurbish the organ pipe space. During 2023 the decision was taken not to go ahead with this project and donors agreed that the balance could be put towards other unspecified projects.

F2.4. Fund for donations for magazine costs

F2.5. Fund for youth work

F2.6. Lighting Fund: This was a grant received during 2024 which will be spent on upgrading the lighting in the Halls in early 2025.

**G1: Staffing Costs and Remuneration**

*All figures in £*

	2024	2023
Salaries and Wages	11,569	11,495
Employers NI	(153)	(375)
Pension Costs	87	150
<b>Total Staffing Costs</b>	<b>11,503</b>	<b>11,270</b>

G2.1. The average number of employees in the year was 2 (2023: 2).

G2.2. No employees received emoluments over £60,000 during the current or prior year.

**G2: Trustee and Staff Remuneration, Related Party Transactions, and Other Transactions**

**Trustee Remuneration and other related party transactions**

Description of transaction	Name of trustee or related party	Relationship to Charity	2024 £	2023 £
Church administrator salary paid at national minimum wage rates on an hourly basis	Alistair Connell	Child of trustee	378	-
Church administrator salary paid at national minimum wage rates on an hourly basis	Ty Enang	Child of trustee	-	263
Travel expenses and car allowance in relation to the role of minister	Stephen Ansa-Addo	Trustee	2,749	314
Donations made to the charity by the trustees	All trustees		12,840	11,450

## PARK UNITED REFORMED CHURCH

### Notes to the Accounts for the year ended 31st December 2024 (continued)

#### G2: Trustee and Staff Remuneration, Related Party Transactions, and Other Transactions (continued)

##### Key relationships

Rev S Ansa-Addo is considered to be key management. During the year Rev S Ansa-Addo received employment benefits totalling £NIL (2023: £NIL) from the charity but he received expenses as detailed above.

##### Audit, Independent Examination and Other Financial Service Fees

Independent examination fees for 2024 are £480 (2023: 480).

#### G3: Operating Lease Commitments

The church has an operating lease for a photocopier. The minimum amount payable in respect of this lease is as follows:

	2024	2023
Payments falling due:		
Within one year	1,340	1,340
Within two and five years	5,360	5,360
	<b>6,700</b>	<b>6,700</b>

During the year the church was charged £1,044 (2023: £1,044) for its photocopier lease.

#### G4: SOFA for the year ended 31st December 2023 for comparative purposes

All figures in £	Note	2023		
		Unrestricted Funds	Restricted Funds	Total
<b>Income and Endowments from:</b>				
Donations and Legacies	A1	48,233	-	48,233
Charitable Activities	A2	-	50	50
Other Trading Activities	A3	47,147	-	47,147
Investments	A4	1,207	20	1,227
Other income	A5	14,775	100	14,875
<b>Total Income and Endowments</b>		<b>111,362</b>	<b>170</b>	<b>111,532</b>
<b>Expenditure on:</b>				
Raising Funds	B1	438		438
Charitable Activities	B2	132,374	55	132,429
Other	B3	-	-	-
<b>Total Expenditure</b>		<b>132,812</b>	<b>55</b>	<b>132,867</b>
Net Gains/(Losses) on Investments		-	-	-
<b>Net Income/(Expenditure)</b>		<b>(21,450)</b>	<b>115</b>	<b>(21,335)</b>
Transfers between Funds		2,889	(2,889)	-
<b>Other Recognised Gains/(Losses)</b>				
Gains/(Losses) on Revaluation of Fixed Assets		-	-	-
<b>Net Movement in Funds</b>		<b>(18,561)</b>	<b>(2,774)</b>	<b>(21,335)</b>
<b>Reconciliation of Funds:</b>				
Total Funds brought forward		202,435	5,062	207,497
Total Funds carried forward		183,874	2,288	186,162

**PARK UNITED REFORMED CHURCH**

England & Wales - Charity number 1196199

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# Accounts

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Annual Report and Financial Statements for  
Park United Reformed Church  
Registered Charity Number: 1196199

For the year ended 31 December 2023

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2023**

#### **Aims and purpose**

Park United Reformed Church Elders have the responsibility of cooperating with the Minister, in promoting the whole Christian mission of the Church, pastoral, evangelistic, social and ecumenical. The Elders also have specific responsibility for the maintenance of the Church buildings.

#### **Objectives and activities**

The Elders are committed to enabling as many people as possible to worship at our church and become part of our community. The Elders maintain an overview of the worship throughout the year and make suggestions on how services can involve many groups that live within the area. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we consider the guidance on public benefit and, in particular, we try to enable ordinary people to live out their faith in Jesus Christ as part of our community through:-

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the area
- Missionary and outreach work

To facilitate this work, it is important that we maintain the fabric of the Church and Halls complex at Park.

#### **Achievements and performance**

##### **Worship and Prayer**

The Elders are keen to offer a range of services over the course of the year that our community find both beneficial and spiritually fulfilling. For example, Ignite services, on Sunday evenings, offer a more relaxed form of worship which is tailored to the many students living in the area. Also, Healing and Wholeness services offer a more reflective, intimate and quiet environment for worship. Messy Church also offers a different style of worship which includes a meal. This service is particularly attractive to children and families.

All are welcome to attend our regular services. At the end of 2023 there were 96 Church members and 46 Adherents. 2 Church Members died during the year, 2 were removed from the active list, and 9 names were added to the list of adherents. The average weekly attendance from January - December 2023 was 70 for morning worship (15 of whom were joining online) and 11 for evening services. As well as our regular services, we enable our community to celebrate and thank God at the important milestones of the journey through life. Through baptism/dedication we thank God for the gift of life; in marriage, public vows are exchanged with God's blessing; and through funeral services, friends and family express their grief and give thanks for the life which is now complete in this world before commending the person into God's keeping. This year we have celebrated 4 baptisms/dedications, 1 funeral and no weddings.

As a church community committed to celebrating the past while also building for the future, we have come together during 2023 to celebrate 100 years since the building of the sanctuary at Park Church. Through social events and special services, this centenary has enabled the church to take stock and establish priorities for the years ahead.

During 2023 a monthly pattern of services at Lakeside Care Home continued and was extended to include services at The Boltons Care Home. These services are an important part of our mission and outreach, and the residents appreciate meeting with us and sharing worship together.

In order to facilitate the synchronization of reports, the pattern of the church year was changed in 2023, with the Annual Meeting moved from November to May. All serving Church Officers were re-elected at that meeting and one Serving Elder was re-elected for a further 3-year term. All those re-elected began their new terms of office in September and were recommissioned at the first Communion service in that month. We thank all our Elders for their continued support and work for the church

##### **Wessex Synod**

2 of our members sit on the Synod and 2 are members of sub-groups within the Synod, 1 member of the Pastoral committee

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2023 (continued)**

#### **The Church Buildings and activity**

Our church buildings are a resource for all and are open throughout the week for regular use by individuals and groups from the local community. Although some hirers have not returned following the pandemic, we currently still have 3 other churches worshipping on our premises together with around 30 community groups. The groups offer a diverse range of activities, including Toddler Group, Uniformed Organisations, Choirs, Keep Fit, Counselling, NCT groups, Recovering Drug Addict support group to name just a few. Each week the building is used by hundreds of people.

Following the Covid 19 pandemic a positive development has been the development of an online access to our worship services. We have continued to use Zoom as part of a regular pattern of hybrid worship, enabling housebound members and some who live a distance away from the area to continue to participate. Weekly prayer meetings continue, mostly online, and monthly committee meetings and Church Meetings have been following the hybrid pattern with a Zoom option. In this way we can maintain contact with the vast majority of our congregation, with Elders taking responsibility for reaching out to any who find attendance in person difficult but who don't have or prefer not to use online technology.

The Church Office has continued to prove an invaluable space from which our Centre Manager can coordinate the busy weekly programme of events. Members and others from the community have continued to appreciate the range of activities that are on offer, including Friendship Club, Badminton Club, Toddlers Group, and groups for children and young people. Away from the church premises the First Friday Footpath group has continued to offer a monthly opportunity to exercise in the open air with a series of country walks in the local area, suitable and enjoyable for all.

Through our Lent Study course and ongoing series of house group discussions, many of our members have been enabled to consider ways of developing their faith and their response to the challenges of living a truly Christian life in today's world.

#### **Minister**

Our minister, Rev Stephen Ansa-Addo, has continued to share his time between Park and Hungerford URC's. We have all continued to benefit from an association with another very different church community. Stephen has challenged us; his leadership is proving invaluable and under his guidance Elders and members alike can look forward to the future with optimism. Notably we are currently exploring options for the appointment of a Youth Worker to develop our work amongst young people, and have also begun discussions towards aligning the church with the local Warm Welcome initiative. As a result, we anticipate that Park URC will be in a position to reach out even more effectively to the community around us.

#### **Pastoral Care**

Pastoral care has continued to feature prominently in our church life. Elders have maintained a pattern of regular contact with members, either through visiting or by phone or email, to check that everyone is keeping well, physically, mentally and spiritually. In addition, discussions are continuing to develop the pastoral network to ensure that all concerns and needs are met as effectively as possible.

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2023 (continued)**

#### **Mission and evangelism**

Helping those in need is a demonstration of our faith. This year Park Church donated £1950 to three charities at Christmas. We gave £650 each to the Disasters Emergency Committee, the Trussell Trust and the local Faith Christian Group charity. Several of our members volunteer with Reinspired, a project that reaches out to local schools through the delivery of Christian aspects of the RE curriculum.

#### **Ecumenical Relationships**

Park URC is a member of Churches Together in Earley and East Reading (CTEER). When possible, we participate in the East Reading Festival and join with other churches for events and special services such as Easter and the Walk of Witness on Good Friday

#### **Financial Review of the Year**

The church has seen a slow but steady return to life following the Pandemic with community groups returning and church worship and activities returning to pre-pandemic levels. However, one major hirer ceased to operate during 2023 which caused a significant loss of rental income.

For 2023 the total income was £111,532 of which £170 was restricted income. £5,636 was received in unrestricted Gift Aid recovery. Income from renting out the halls and the church totalled £43,071 compared to £59,091 in 2022.

Planned giving through standing orders has remained stable and collections at services increased slightly.

The sum of £39,375 (£39,375 in 2022) was spent of unrestricted funds on Mission and Ministry contributions to the national URC. This largely provides for stipends, training and housing for Ministers. The sum of £55,975 was spent on church/halls operating costs and maintenance. This includes upgrades to some of the windows in the building and it does not represent the total expenditure for the year.

The net result for the year was a deficit of £21,335. The budget for 2024 balances with the assumption that lettings income will increase and a gift day will raise funds for the church.

#### **Reserves Policy**

The Elders have reviewed the Reserves during the year and have allocated a sum of £30,000 towards Mission Work and £30,000 towards Building work. It was also agreed that a reserve equalling three months of unrestricted payments is retained to smooth out fluctuations in cash flow to meet emergencies and this is shown in the Contingency Fund.

#### **Volunteers**

The church is a body of volunteers supported by a Centre Manager, and an administrator. It could not survive without the dedicated work of members who work tirelessly to support new initiatives and maintain regular worship opportunities.

#### **Structure, governance and management**

Park United Reformed Church registered with the Charity Commission on 19th October 2021. Its registered number is 1196199.

The method of appointment of Elders is set out in Park's Constitution. At Park the Elders consist of the Minister, the Church Secretary, Assistant Secretary, Treasurer and Elders elected by church members. All members are entitled to be nominated for election once they have been members for at least one year.

The Elders Meeting meets 10 times a year. Given its wide responsibilities, responsibility for Finance and maintenance is devolved to a sub-committee (Finance and General Purposes) which is made up of a small group of Elders and Members. This committee recommends action but has no delegated powers other than routine maintenance issues.

The Elders in turn recommend actions to the Members at Church meetings which are held 6 times a year. All Church Members are entitled to vote at these meetings.

## PARK UNITED REFORMED CHURCH

### Annual Report for the year ended 31 December 2023 (continued)

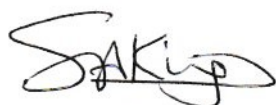
#### Administrative Information

Park United Reformed Church is situated on the corner of Palmer Park Avenue and Wokingham Road. It is within the Wessex Synod of the United Reformed Church. The correspondence address is Park URC, Palmer Park Avenue, Wokingham Road, Reading, RG61DN. The serving elders are the charitable trustees.

#### Trustees

Elders who have served at any time from 1st January 2023 until May 2024 are:

Name	Position	Term	
		Start	End
Simon & Jenny King	Joint Church Secretaries	Jan-22	
Carrie King	Assistant Church Secretary	Jan-22	
Enala Bhebhe	Elder	Jan-21	Aug-24
Charlotte Blackburn	Elder	Jan-21	Aug-23
Alan Holmes	Elder	Jan-18	Aug-24
Henry Enang	Elder	Jan-22	Aug-25
Rod King	Elder	Jan-22	Aug-25
Judith Enang	Elder	Jan-18	Aug-24
Zie Bhebhe	Elder	Jan-22	Aug-25
Elizabeth Knox	Elder	Jan-18	Aug-24
Alistair Knox	Elder	Jan-20	Aug-26
Chris Gayford	Elder	Jan-19	Aug-25
Claire Connell	Elder	Jan-24	Aug-26
Ex Officio members			
Rev'd Stephen Ansa-Addo	Minister	Sep-20	
Yvette Gayford	Treasurer	Jan-18	



Simon King  
Church Secretary

Date: 2nd May 2024

**PARK UNITED REFORMED CHURCH**

**Statement of Financial Activities (SOFA) for the year ended 31st December 2023**

All figures in £	Note	2023			2022
		Unrestricted Funds	Restricted Funds	Total	Total
<b>Income and Endowments from:</b>					
Donations and Legacies	A1	48,233	-	48,233	54,826
Charitable Activities	A2	-	50	50	20
Other Trading Activities	A3	47,147	-	47,147	60,868
Investments	A4	1,207	20	1,227	102
Other income	A5	14,775	100	14,875	25,354
<b>Total Income and Endowments</b>		<b>111,362</b>	<b>170</b>	<b>111,532</b>	<b>141,170</b>
<b>Expenditure on:</b>					
Raising Funds	B1	438	-	438	141
Charitable Activities	B2	132,374	55	132,429	109,823
Other		-	-	-	-
<b>Total Expenditure</b>		<b>132,812</b>	<b>55</b>	<b>132,867</b>	<b>109,964</b>
Net Gains/(Losses) on Investments		-	-	-	-
<b>Net Income/(Expenditure)</b>		<b>(21,450)</b>	<b>115</b>	<b>(21,335)</b>	<b>31,206</b>
Transfers between Funds		2,889	(2,889)	-	-
<b>Net Movement in Funds</b>		<b>(18,561)</b>	<b>(2,774)</b>	<b>(21,335)</b>	<b>31,206</b>
<b>Reconciliation of Funds:</b>					
Total Funds brought forward		202,435	5,062	207,497	176,291
Total Funds carried forward		<b>183,874</b>	<b>2,288</b>	<b>186,162</b>	<b>207,497</b>

- ◆ The statement of financial activities includes all gains and losses recognised in the year.
- ◆ All income and expenditure derives from continuing activities.
- ◆ See Note G3 for the comparative SOFA

**PARK UNITED REFORMED CHURCH**

**Balance Sheet as at 31st December 2023**

All figures in £	Note	2023			2022
		Unrestricted Funds	Restricted Funds	Total	Total
<b>Fixed Assets:</b>					
Tangible Assets	C1	16,253	-	16,253	19,192
<b>Total Fixed Assets</b>		<b>16,253</b>	<b>-</b>	<b>16,253</b>	<b>19,192</b>
<b>Current Assets:</b>					
Debtors	D1	20,956	-	20,956	18,599
Cash at Bank and in Hand	D2	149,660	2,288	151,948	172,302
<b>Total Current Assets</b>		<b>170,616</b>	<b>2,288</b>	<b>172,904</b>	<b>190,901</b>
<b>Liabilities:</b>					
Creditors: Amounts falling due within a year	E1	2,995	-	2,995	2,596
<b>Net Current Assets or Liabilities</b>		<b>167,621</b>	<b>2,288</b>	<b>169,909</b>	<b>188,305</b>
<b>Total Assets less Current Liabilities</b>		<b>183,874</b>	<b>2,288</b>	<b>186,162</b>	<b>207,497</b>
Creditors: Amounts falling due after one year	E2	-	-	-	-
<b>Total Net Assets or Liabilities</b>		<b>183,874</b>	<b>2,288</b>	<b>186,162</b>	<b>207,497</b>
<b>The Funds of the Charity:</b>					
Unrestricted Funds	F1			183,874	202,435
Restricted Income Funds	F2			2,288	5,062
<b>Total Charity Funds</b>				<b>186,162</b>	<b>207,497</b>

Approved by the Elders on 2nd May 2024

Simon King



Yvette Gayford



## **1. Accounting Policies**

### **1.01. Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2019; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Elders consider that there are no material uncertainties about the church's ability to continue as a going concern.

### **1.02. Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The main restricted fund is the Youth Work fund.

Unrestricted income funds comprise those funds which the Elders are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Elders, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in notes F1 to F3.

### **1.03. Income recognition**

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 receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received.

Legacies are accounted for when the church is legally entitled to the amounts due. Entitlement is taken as the earlier of the date on which either: the church is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) that a distribution will be made or when a distribution is received from the estate. Investment income is accounted for when receivable.

All other income is recognised when it is receivable. All income is accounted for gross.

**1.05. Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Ministry and Mission contributions are accounted for when due to be paid.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the church. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining

**1.06. Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**1.07. Costs of raising funds**

The costs of raising funds include any direct costs attributable to fundraising events or fundraising activities.

**1.08. Charitable activities**

Charitable activities include the cost of the Ministry and Mission contributions, staffing the church Office, maintaining and heating the church and the halls and providing church services.

**1.09. Tangible fixed assets and depreciation**

The church and halls buildings are owned by the Wessex Trust and are therefore excluded from these accounts.

All assets costing more than £1,000 are capitalised and valued at historical cost.

Depreciation is charged on assets on a straight-line basis over their estimated useful life as follows:

- o Furniture, fixtures & fittings: 10 years
- o Equipment: 5 Years

**1.10. Pensions**

The charity participates in a defined contribution pensions scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2023 (continued)**

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
<b>A1: Donations &amp; Legacies</b>				
<i>All figures in £</i>				
Income from Standing Orders	36,667	-	36,667	35,042
Donations to the Plate	3,726		3,726	2,817
Other Donations	1,549	-	1,549	1,444
Give-as-you-Earn	439		439	-
Special Appeals	-	-	-	2,394
Gift Aid Recovered	5,852	-	5,852	13,129
<b>Total Income from Donations &amp; Legacies</b>	<b>48,233</b>	<b>-</b>	<b>48,233</b>	<b>54,826</b>
<b>A2: Charitable Activities</b>				
<i>All figures in £</i>				
Magazine income	-	50	50	20
<b>Total Income from Charitable Activities</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>20</b>
<b>A3: Other Trading Activities</b>				
<i>All figures in £</i>				
Fundraising Events and activities	3,851	-	3,851	1,616
Income from Renting the Hall and Church	43,071	-	43,071	59,091
Photocopier income	225	-	225	161
<b>Total Income from Other Trading Activities</b>	<b>47,147</b>	<b>-</b>	<b>47,147</b>	<b>60,868</b>
<b>A4: Investments</b>				
<i>All figures in £</i>				
Bank Interest	1,207	20	1,227	102
<b>Total Income from Investments</b>	<b>1,207</b>	<b>20</b>	<b>1,227</b>	<b>102</b>
<b>A5: Other Income</b>				
<i>All figures in £</i>				
Feed in tariff / RHI payments	14,775	-	14,775	14,206
Grants receivable	-	100	100	100
Insurance claim	-	-	-	11,048
<b>Total Other Income</b>	<b>14,775</b>	<b>100</b>	<b>14,875</b>	<b>25,354</b>

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2023 (continued)**

**B1: Raising Funds**

<i>All figures in £</i>	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
Other	438	-	438	141
<b>Total Expenditure on Raising Funds</b>	<b>438</b>	<b>-</b>	<b>438</b>	<b>141</b>

**B2: Charitable Activities**

<i>All figures in £</i>	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
M&M contributions	39,375	-	39,375	39,375
Staffing Costs	11,270	-	11,270	11,647
Minister's expenses	-	-	-	155
Training costs and travel expenses	719	-	719	624
Pulpit supply	136	-	136	225
Manse costs	4,309	-	4,309	3,133
Church & Hall Running Costs				
Depreciation	2,939	-	2,939	2,939
Cleaning	11,308	-	11,308	11,076
Utilities	5,318	-	5,318	5,853
Wood pellets	12,936	-	12,936	9,240
Gardening costs	102	-	102	259
Repairs and maintenance	6,024	-	6,024	6,489
Major projects	15,247	-	15,247	0
Equipment servicing	1,016	-	1,016	827
Consumable items	905	-	905	584
Other	180	-	180	85
Church & Hall Expenditure Total	55,975	-	55,975	37,352
Administrative costs				
Bank Charges	21	-	21	-
Software costs	482	-	482	454
Insurance	4,602	-	4,602	4,068
Photocopier	2,055	-	2,055	1,988
Other office costs	949	-	949	1,009
Telephone & internet	1,945	-	1,945	1,810
	-	-	-	
Administrative Costs Total	10,054	-	10,054	9,329
Subtotal carried forward	121,838	-	121,838	101,840

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2023 (continued)**

**B2: Charitable Activities (cont'd)**

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Subtotal brought forward	121,838	-	121,838	101,840
Publicity costs	-	-	-	-
Ministry costs				
Worship resources	613		613	540
Pastoral care	170		170	244
Mission Projects	304		304	289
Music costs including organ tuning	1,730		1,730	2,116
Miscellaneous	1,202	55	1,257	246
Church Service Costs Total	4,019	55	4,074	3,435
Grants / Outward Giving	B3 5,115	-	5,115	3,292
Church Groups	922		922	776
Independent Examination fee	480		480	480
<b>Total Expenditure on Charitable Activities</b>	<b>132,374</b>	<b>55</b>	<b>132,429</b>	<b>109,823</b>

**B3: Outward Giving**

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
St Mungos	-		-	650
Cowshed	-		-	650
Water Aid	-		-	650
ReInspired	1,200		1,200	1,200
Royal County of Berkshire Churches Trust	15		15	15
DEC - Park contribution	1,300		1,300	127
Trussell Trust	1,300		1,300	-
Faith Christian Group	650		650	-
CCA	650	-	650	-
<b>Total Outward giving</b>	<b>5,115</b>	<b>-</b>	<b>5,115</b>	<b>3,292</b>

**C1: Tangible Assets**

	Freehold Land and Buildings	Fixtures, Fittings and Equipment	Total
	£	£	£
<b>Cost</b>			
At beginning of the year	-	71,481	71,481
Additions	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	<b>-</b>	<b>71,481</b>	<b>71,481</b>
<b>Depreciation</b>			
At beginning of the year	-	(52,289)	(52,289)
Disposals	-	-	-
Depreciation	-	(2,939)	(2,939)
<b>At the end of the year</b>	<b>-</b>	<b>(55,228)</b>	<b>(55,228)</b>
Net Book Value at beginning of the year	-	19,192	19,192
<b>Net Book Value at end of the year</b>	<b>-</b>	<b>16,253</b>	<b>16,253</b>

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2023 (continued)**

**D1: Debtors**

<i>All figures in £</i>	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
<b>Prepayments and Accrued Income</b>				
Gift Aid Claim	6,900		6,900	6,900
Prepayments	3,725	-	3,725	3,334
<b>Other Debtors</b>				
Debtors for hall hire	457	-	457	5,230
FIT/RHI	5,821	-	5,821	3,135
Other debtors	4,053		4,053	
<b>Debtors Total</b>	<b>20,956</b>	<b>-</b>	<b>20,956</b>	<b>18,599</b>

**D2: Cash at Bank and in Hand**

<i>All figures in £</i>	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
Current accounts	32,163	2,288	34,451	41,921
Deposit accounts	117,204	-	117,204	130,131
Cash in Hand	293	-	293	250
<b>Cash at Bank and in Hand Total</b>	<b>149,660</b>	<b>2,288</b>	<b>151,948</b>	<b>172,302</b>

**E1: Creditors, Amounts falling due within one year**

<i>All figures in £</i>	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
<b>Trade Creditors</b>	-	-	-	
<b>Taxation and Social Security</b>	-	-	-	375
<b>Other Creditors</b>	-			
Special collections	92	-	92	246
Other accruals	2,903	-	2,903	1,975
Deferred income	-	-	-	-
<b>Creditors (within one year) Total</b>	<b>2,995</b>	<b>-</b>	<b>2,995</b>	<b>2,596</b>

<b>Special collection balances</b>	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Leprosy					-
Other					-
Christmas collection	226	75	(229)		72
DEC collection		232	(232)		-
Ride and Stride		300	(300)		-
SALT collection	20				20
	<b>246</b>	<b>607</b>	<b>(761)</b>	<b>-</b>	<b>92</b>

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2023 (continued)**

**F1: Unrestricted Funds**

*All figures in £*

		Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund		109,685	111,362	(132,812)	2,889	91,124
Designated						
Fundraising funds		250				250
Mission Fund	F1.2	30,000				30,000
Building Fund	F1.3	30,000				30,000
Contingency Fund	F1.4	30,000				30,000
Youth work fund	F1.5	2,500	-	-		2,500
Total Designated Funds		<b>92,750</b>	-	-	-	<b>92,750</b>
<b>Total Unrestricted Funds - 31st December 2023</b>		<b>202,435</b>	<b>111,362</b>	<b>(132,812)</b>	<b>2,889</b>	<b>183,874</b>

**F1.1: Unrestricted Funds - comparative movements - year ended 31st December 2022**

*All figures in £*

		Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund		169,615	138,254	(109,754)	(88,430)	109,685
Designated						
Fundraising funds		250				250
Mission Fund	F1.2				30,000	30,000
Building Fund	F1.3				30,000	30,000
Contingency Fund	F1.4				30,000	30,000
Youth work fund	F1.5	2,500	-	-		2,500
Total Designated Funds		<b>2,750</b>	-	-	<b>90,000</b>	<b>92,750</b>
<b>Total Unrestricted Funds - 31st December 2022</b>		<b>172,365</b>	<b>138,254</b>	<b>(109,754)</b>	<b>1,570</b>	<b>202,435</b>

F1.2 Mission fund: amount put aside by the Elders to fund mission work within the church.

F1.3 Building fund: amount put aside by the Elders to fund building work in the church.

F1.4 Contingency fund: amount put aside by the Elders in case of cashflow problems..

F1.5 Youth work fund: amount put aside by the Elders to fund youth work within the church.

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2023 (continued)**

**F2: Restricted Income Funds**

<i>All figures in £</i>			Opening Balance	Income	Expenditure	Transfers	Closing Balance
Holiday Club	F2.2		-	100	-	(100)	-
Organ area refurbishment	F2.3		2,794	-		(2,794)	-
Magazine fund	F2.4			50	55	5	-
Youth work fund	F2.5		2,268	20			2,288
<b>Total Restricted Income Funds 2023</b>			<b>5,062</b>	<b>170</b>	<b>55</b>	<b>(2,889)</b>	<b>2,288</b>

**F2.1: Restricted Income Funds - Comparative figures - year ended 31st December 2022**

<i>All figures in £</i>			Opening Balance	Income	Expenditure	Transfers	Closing Balance
Holiday Club	F2.2		-	100		(100)	-
Organ area refurbishment	F2.3			2,794			2,794
Magazine fund	F2.4			20	210	190	-
Youth work fund	F2.5		2,266	2			2,268
Covid-19 Assistance Fund	F2.6		1,660	-	-	(1,660)	-
<b>Total Restricted Income Funds 2022</b>			<b>3,926</b>	<b>2,916</b>	<b>210</b>	<b>(1,570)</b>	<b>5,062</b>

F2.2. Fund for Holiday Clubs

F2.3. Fund to refurbish the organ pipe space. During 2023 the decision was taken not to go ahead with this project and donors agreed that the balance could be put towards other unspecified projects.

F2.4. Fund for donations for magazine costs

F2.5. Fund for youth work

F2.6. Covid-19 Assistance Fund. This was closed during 2022 and donors agreed that the balance could be put towards other unspecified projects.

**G1: Staffing Costs and Remuneration**

<i>All figures in £</i>	2023	2022
Salaries and Wages	11,495	11,442
Employers NI	(375)	55
Pension Costs	150	150
<b>Total Staffing Costs</b>	<b>11,270</b>	<b>11,647</b>

G2.1. The average number of employees in the year was 2 (2022: 1).

G2.2. No employees received emoluments over £60,000 during the current or prior year.

**G2: Trustee and Staff Remuneration, Related Party Transactions, and Other Transactions**

**Trustee Remuneration and other related party transactions**

Description of transaction	Name of trustee or	Relationship to Charity	2023 £	2022 £
Church administrator salary paid at national minimum wage rates on an hourly basis	Ty Enang	Child of trustee	263	210
Travel expenses in relation to the role of minister	Stephen Ansa-Addo	Trustee	314	268
Donations made to the charity by the trustees	All trustees		11,450	10,830

## PARK UNITED REFORMED CHURCH

### Notes to the Accounts for the year ended 31st December 2023 (continued)

#### G2: Trustee and Staff Remuneration, Related Party Transactions, and Other Transactions (continued)

##### Key relationships

Rev S Ansa-Addo is considered to be key management. During the year Rev S Ansa-Addo received employment benefits totalling £NIL (2022: £NIL) from the charity but he received expenses as detailed above.

##### Audit, Independent Examination and Other Financial Service Fees

Independent examination fees for 2023 are £480 (2022: 480).

#### G3: Operating Lease Commitments

The church has an operating lease for a photocopier. The minimum amount payable in respect of this lease is as follows:

	2023	2022
Payments falling due:		
Within one year	1,340	895
Within two and five years	5,360	-
	<b>6,700</b>	<b>895</b>

During the year the church was charged £1,044 (2022: £1,178) for its photocopier lease.

#### G4: SOFA for the year ended 31st December 2022 for comparative purposes

All figures in £	Note	2022		
		Unrestricted Funds	Restricted Funds	Total
<b>Income and Endowments from:</b>				
Donations and Legacies	A1	52,032	2,794	54,826
Charitable Activities	A2	-	20	20
Other Trading Activities	A3	60,868	-	60,868
Investments	A4	100	2	102
Other income	A5	25,254	100	25,354
<b>Total Income and Endowments</b>		<b>138,254</b>	<b>2,916</b>	<b>141,170</b>
<b>Expenditure on:</b>				
Raising Funds	B1	141		141
Charitable Activities	B2	109,613	210	109,823
Other	B3	-	-	-
<b>Total Expenditure</b>		<b>109,754</b>	<b>210</b>	<b>109,964</b>
Net Gains/(Losses) on Investments		-	-	-
<b>Net Income/(Expenditure)</b>		<b>28,500</b>	<b>2,706</b>	<b>31,206</b>
Transfers between Funds		1,570	(1,570)	-
<b>Other Recognised Gains/(Losses)</b>				
Gains/(Losses) on Revaluation of Fixed Assets		-	-	-
<b>Net Movement in Funds</b>		<b>30,070</b>	<b>1,136</b>	<b>31,206</b>
<b>Reconciliation of Funds:</b>				
Total Funds brought forward		172,365	3,926	176,291
Total Funds carried forward		202,435	5,062	207,497



**Independent examiner's report on the accounts**

**Report to the trustees**

Charity Name  
Park United Reform Church

**On accounts for the year ended**

31 <sup>st</sup> December 2023	<b>Charity no (if any)</b>	1196199
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**Set out on pages**

1.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

**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 Trust's accounts carried out under section 145 of the 2011 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**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:**

**Date:**

17<sup>th</sup> May 2024

**Name:**

Victoria Butters

**Relevant professional qualification(s) or body (if any):**

MAAT  
DChA

**Address:**

Holy Brook Associates Ltd,  
Curious Lounge, 1<sup>st</sup> Floor Pinnacle Building, Tudor Road, Reading, RG1 1NH

**PARK UNITED REFORMED CHURCH**

England & Wales - Charity number 1196199

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# Accounts

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Annual Report and Financial Statements for  
Park United Reformed Church  
Registered Charity Number: 1196199

For the year ended 31 December 2022

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2022**

#### **Aims and purpose**

Park United Reformed Church Elders have the responsibility of cooperating with the Minister, in promoting the whole Christian mission of the Church, pastoral, evangelistic, social and ecumenical. The Elders also have specific responsibility for the maintenance of the Church buildings.

#### **Objectives and activities**

The Elders are committed to enabling as many people as possible to worship at our church and become part of our community. The Elders maintain an overview of the worship throughout the year and make suggestions on how services can involve many groups that live within the area. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we consider the guidance on public benefit and, in particular, we try to enable ordinary people to live out their faith in Jesus Christ as part of our community through:-

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the area
- Missionary and outreach work

To facilitate this work, it is important that we maintain the fabric of the Church and Halls complex at Park.

#### **Achievements and performance**

##### **Worship and Prayer**

The Elders are keen to offer a range of services over the course of the year that our community find both beneficial and spiritually fulfilling. For example, Ignite services, on Sunday evenings, offer a more relaxed form of worship which is tailored to the many University students living in the area. Also, Healing and Wholeness services offer a more reflective, intimate and quiet environment for worship. Messy Church also offers a different style of worship which includes a meal. This service is particularly attractive to children and families.

All are welcome to attend our regular services. At the end of 2022 there were 100 Church members and 47 Adherents. 2 adherents became Church Members during the year and 2 names were added to the list of adherents. 1 Church Member was removed by transfer to another church. The average weekly attendance from January - December 2022 was 70 for morning worship (15 of whom were joining online) and 11 for evening services (1 online) As well as our regular services, we enable our community to celebrate and thank God at the important milestones of the journey through life. Through baptism/dedication we thank God for the gift of life; in marriage, public vows are exchanged with God's blessing; and through funeral services, friends and family express their grief and give thanks for the life which is now complete in this world before commending the person into God's keeping. This year we have celebrated 3 baptisms/dedications, but no funerals and no weddings.

During 2022 we emerged further from the Covid-19 pandemic and were able to resume a monthly pattern of services at Lakeside Care Home. These services are an important part of our mission and outreach, and the residents appreciate meeting with us and sharing worship together.

In January at the first Communion service of the year we welcomed and inducted new Church Secretaries and commissioned four Serving Elders, one of whom was inducted for the first time. We thank all our Elders for their continued support and work for the church.

##### **Wessex Synod**

2 of our members sit on the Synod and 2 are members of sub-groups within the Synod, 1 member of the Pastoral committee

## **PARK UNITED REFORMED CHURCH**

### **Annual Report for the year ended 31 December 2022 (continued)**

#### **The Church Buildings and activity**

Our church buildings are a resource for all and are open throughout the week for regular use by individuals and groups from the local community. Although some hirers have not returned following the pandemic, we currently still have 3 other churches worshipping on our premises together with over 30 community groups. The groups offer a diverse range of activities, including Toddler Group, Uniformed Organisations, Choirs, Keep Fit, Counselling, NCT groups, Recovering Drug Addict support group to name just a few. Each week the building is used by hundreds of people.

Following the Covid 19 pandemic a positive development has been the development of an online access to our worship services. We have continued to use Zoom as part of a regular pattern of hybrid worship, enabling housebound members and some who live a distance away from the area to continue to participate. Weekly prayer meetings continue, mostly online, and monthly committee meetings and Church Meetings have been following the hybrid pattern with a Zoom option. In this way we can maintain contact with the vast majority of our congregation, with Elders taking responsibility for reaching out to any who find attendance in person difficult but who don't have or prefer not to use online technology.

More community groups have returned to our halls for their meetings and activities during recent months, and the Church Office has continued to prove an invaluable space from which our Centre Manager can coordinate the weekly programme of events. Members and others from the community have continued to appreciate the range of activities that are on offer, including Friendship Club, Badminton Club, Toddlers Group, and groups for children and young people. Away from the church premises the First Friday Footpath group has continued to offer a monthly opportunity to exercise in the open air with a series of country walks in the local area, suitable and enjoyable for all.

Through our Lent Study course and ongoing series of house group discussions, many of our members have been enabled to consider ways of developing their faith and their response to the challenges of living a truly Christian life in today's world.

#### **Minister**

Our minister, Rev Stephen Ansa-Addo, has continued to share his time between Park and Hungerford URC's. We have all continued to benefit from an association with another very different church community. Stephen has challenged us; his leadership is proving invaluable and under his guidance Elders and members alike can look forward to the future with optimism. Notably we are currently exploring options for the appointment of a Youth Worker to develop our work amongst young people, and have also begun discussions towards aligning the church with the local Warm Welcome initiative. As a result, we anticipate that Park URC will be in a position to reach out even more effectively to the community around us.

#### **Pastoral Care**

Pastoral care has continued to feature prominently in our church life. Elders have maintained a pattern of regular contact with members, either through visiting or by phone or email, to check that everyone is keeping well, physically, mentally and spiritually. In addition, discussions are continuing to develop the pastoral network to ensure that all concerns and needs are met as effectively as possible. ☒

## Annual Report for the year ended 31 December 2022 (continued)

### Mission and evangelism

Helping those in need is a demonstration of our faith. This year Park Church donated £1950 to three charities at Christmas. We gave £650 each to the Disasters Emergency Committee, the Trussell Trust and the local Christian Community Action charity. Several of our members volunteer with Reinspired, a project that reaches out to local schools through the delivery of Christian aspects of the RE curriculum.

Ecumenical Relationships

### Ecumenical Relationships

Park URC is a member of Churches Together in Earley and East Reading (CTEER). When possible, we participate in the East Reading Festival and join with other churches for events and special services such as Easter and the Walk of Witness on Good Friday

### Financial Review of the Year

The church has seen a slow but steady return to life following the Pandemic with community groups returning and church worship and activities returning to prepandemic levels

For 2022 the total income was £141,170 of which £2,916 was restricted income. £12,729 was received in unrestricted Gift Aid recovery. Income from renting out the halls and the church totalled £59,091 compared to £39,044 in 2021

The sum of £39,375 (£38,604 in 2021) was spent of unrestricted funds on Mission and Ministry. This largely provides for stipends, training and housing for Ministers. The sum of £37,352 was spent on church/halls operating costs and maintenance. This does not represent the total expenditure for the year.

Planned giving through standing orders has remained stable and collections at services increased slightly. Total income including tax recovered also increased slightly.

The net result for the year was a surplus of £31,206.

### Reserves Policy

The Elders have reviewed the Reserves during the year and have allocated a sum of £30,000 towards Mission Work and £30,000 towards Building work. It was also agreed that a reserve equalling three months of unrestricted payments is retained to smooth out fluctuations in cash flow to meet emergencies and this is shown in the Contingency Fund.

### Volunteers

The church is a body of volunteers supported by a Centre Manager, and an administrator (post vacant in 2021). It could not survive without the dedicated work of members who work tirelessly to support new initiatives and maintain regular worship opportunities.

### Structure, governance and management

Park United Reformed Church registered with the Charity Commission on 19th October 2021. Its registered number is 1196199.

The method of appointment of Elders is set out in Park's Constitution. At Park the Elders consist of the Minister, the Church Secretary, Assistant Secretary, Treasurer and Elders elected by church members. All members are entitled to be nominated for election.

The Elders Board meets 10 times a year. Given its wide responsibilities, responsibility for Finance and maintenance is devolved to a sub-committee (Finance and General Purposes) which is made up of a small group of Elders and Members. This committee recommends action but has no delegated powers other than routine maintenance issues.

The Elders in turn recommend actions to the Members at Church meetings which are held 6 times a year. All Church Members are entitled to vote at these meetings.

## Annual Report for the year ended 31 December 2022 (continued)

### Administrative Information

Park United Reformed Church is situated on the corner of Palmer Park Avenue and Wokingham Road. It is within the Wessex Synod of the United Reformed Church. The correspondence address is Park URC, Palmer Park Avenue, Wokingham Road, Reading, RG61DN. The serving elders are the charitable trustees.

### Trustees

Elders who have served at any time from 1st January 2022 until May 2023 are:

Name	Position	Term	
		Start	End
Simon & Jenny King	Joint Church Secretaries	Jan-22	
Carrie King	Assistant Church Secretary	Jan-22	
Enala Bhebhe	Elder	Jan-21	May-24
Charlotte Blackburn	Elder	Jan-21	May-24
Alan Holmes	Elder	Jan-18	May-24
Henry Enang	Elder	Jan-22	May-25
Rod King	Elder	Jan-22	May-25
Judith Enang	Elder	Jan-18	May-24
Zie Bhebhe	Elder	Jan-22	May-25
Elizabeth Knox	Elder	Jan-18	May-24
Alistair Knox	Elder	Jan-20	May-23
Chris Gayford	Elder	Jan-19	May-25
Ex Officio members			
Rev'd Stephen Ansa-Addo	Minister	Sep-20	
Yvette Gayford	Treasurer	Jan-18	

Simon King  
Church Secretary

Date: 1st May 2023

**PARK UNITED REFORMED CHURCH**

**Statement of Financial Activities (SOFA) for the year ended 31st December 2022**

All figures in £	Note	2022			2021
		Unrestricted Funds	Restricted Funds	Total	Total
<b>Income and Endowments from:</b>					
Donations and Legacies	A1	52,032	2,794	54,826	68,980
Charitable Activities	A2	-	20	20	17
Other Trading Activities	A3	60,868	-	60,868	40,082
Investments	A4	100	2	102	7
Other income	A5	25,254	100	25,354	39,704
<b>Total Income and Endowments</b>		<b>138,254</b>	<b>2,916</b>	<b>141,170</b>	<b>148,790</b>
<b>Expenditure on:</b>					
Raising Funds	B1	141	-	141	-
Charitable Activities	B2	109,613	210	109,823	97,843
Other		-	-	-	1,215
<b>Total Expenditure</b>		<b>109,754</b>	<b>210</b>	<b>109,964</b>	<b>99,058</b>
Net Gains/(Losses) on Investments		-	-	-	-
<b>Net Income/(Expenditure)</b>		<b>28,500</b>	<b>2,706</b>	<b>31,206</b>	<b>49,732</b>
Transfers between Funds		1,570	(1,570)	-	-
<b>Net Movement in Funds</b>		<b>30,070</b>	<b>1,136</b>	<b>31,206</b>	<b>49,732</b>
<b>Reconciliation of Funds:</b>					
Total Funds brought forward		172,365	3,926	176,291	125,344
Total Funds carried forward		<b>202,435</b>	<b>5,062</b>	<b>207,497</b>	<b>175,076</b>

- ◆ The statement of financial activities includes all gains and losses recognised in the year.
- ◆ All income and expenditure derives from continuing activities.
- ◆ See Note G3 for the comparative SOFA

**PARK UNITED REFORMED CHURCH**

**Balance Sheet as at 31st December 2022**

All figures in £	Note	2022			2021
		Unrestricted Funds	Restricted Funds	Total	Total
<b>Fixed Assets:</b>					
Tangible Assets	C1	19,192	-	19,192	22,131
<b>Total Fixed Assets</b>		<b>19,192</b>	<b>-</b>	<b>19,192</b>	<b>22,131</b>
<b>Current Assets:</b>					
Debtors	D1	18,199	400	18,599	11,906
Cash at Bank and in Hand	D2	167,394	4,908	172,302	144,366
<b>Total Current Assets</b>		<b>185,593</b>	<b>5,308</b>	<b>190,901</b>	<b>156,272</b>
<b>Liabilities:</b>					
Creditors: Amounts falling due within a year	E1	2,350	246	2,596	2,112
<b>Net Current Assets or Liabilities</b>		<b>183,243</b>	<b>5,062</b>	<b>188,305</b>	<b>154,160</b>
<b>Total Assets less Current Liabilities</b>		<b>202,435</b>	<b>5,062</b>	<b>207,497</b>	<b>176,291</b>
Creditors: Amounts falling due after one year	E2	-	-	-	-
<b>Total Net Assets or Liabilities</b>		<b>202,435</b>	<b>5,062</b>	<b>207,497</b>	<b>176,291</b>
<b>The Funds of the Charity:</b>					
Unrestricted Funds	F1			202,435	172,365
Restricted Income Funds	F2			5,062	3,926
<b>Total Charity Funds</b>				<b>207,497</b>	<b>176,291</b>
				0	-

Approved by the Elders on 10th May 2023

**Name 1 Alistair Knox**

**Name 2 Simon King**

## **1. Accounting Policies**

### **1.01. Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2019; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Elders consider that there are no material uncertainties about the church's ability to continue as a going concern.

### **1.02. Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The main restricted fund is the Kitchen Fund.

Unrestricted income funds comprise those funds which the Elders are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Elders, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in notes F1 to F3.

### **1.03. Income recognition**

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 receivable can be measured reliably.

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received.

Legacies are accounted for when the church is legally entitled to the amounts due. Entitlement is taken as the earlier of the date on which either: the church is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) that a distribution will be made or when a distribution is received from the estate. Investment income is accounted for when receivable.

All other income is recognised when it is receivable. All income is accounted for gross.

**1.05. Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Ministry and Mission contributions are accounted for when due to be paid.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the church. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining

**1.06. Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**1.07. Costs of raising funds**

The costs of raising funds include any direct costs attributable to fundraising events or fundraising activities.

**1.08. Charitable activities**

Charitable activities include the cost of the Ministry and Mission contributions, staffing the church Office, maintaining and heating the church and the halls and providing church services.

**1.09. Tangible fixed assets and depreciation**

The church and halls buildings are owned by the Wessex Trust and are therefore excluded from these accounts.

All assets costing more than £1,000 are capitalised and valued at historical cost.

Depreciation is charged on assets on a straight-line basis over their estimated useful life as follows:

- o Furniture, fixtures & fittings: 10 years
- o Equipment: 5 Years

**1.10. Pensions**

The charity participates in a defined contribution pensions scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2022 (continued)**

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
<b>A1: Donations &amp; Legacies</b>				
<i>All figures in £</i>				
Income from Standing Orders	35,042	-	35,042	35,110
Donations to the Plate	2,817		2,817	1,736
Other Donations	1,444	-	1,444	2,000
Special Appeals	-	2,394	2,394	-
Grant from Synod	-		-	12,887
Legacies	-		-	6,000
Gift Aid Recovered	12,729	400	13,129	11,247
<b>Total Income from Donations &amp; Legacies</b>	<b>52,032</b>	<b>2,794</b>	<b>54,826</b>	<b>68,980</b>
<b>A2: Charitable Activities</b>				
<i>All figures in £</i>				
Wedding/funeral Fees	-	-	-	-
Magazine income	-	20	20	17
Miscellaneous	-	-	-	
<b>Total Income from Charitable Activities</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>17</b>
<b>A3: Other Trading Activities</b>				
<i>All figures in £</i>				
Fundraising Events and activities	1,616	-	1,616	1,038
Income from Renting the Hall and Church	59,091	-	59,091	39,044
Photocopier income	161	-	161	-
<b>Total Income from Other Trading Activities</b>	<b>60,868</b>	<b>-</b>	<b>60,868</b>	<b>40,082</b>
<b>A4: Investments</b>				
<i>All figures in £</i>				
Bank Interest	100	2	102	7
<b>Total Income from Investments</b>	<b>100</b>	<b>2</b>	<b>102</b>	<b>7</b>
<b>A5: Other Income</b>				
<i>All figures in £</i>				
Feed in tariff / RHI payments	14,206	-	14,206	11,698
Grants receivable	-	100	100	7,266
Insurance claim	11,048	-	11,048	20,740
<b>Total Other Income</b>	<b>25,254</b>	<b>100</b>	<b>25,354</b>	<b>39,704</b>

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2022 (continued)**

**B1: Raising Funds**

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Events	-	-	-	-
Other	141	-	141	-
<b>Total Expenditure on Raising Funds</b>	<b>141</b>	<b>-</b>	<b>141</b>	<b>-</b>

**B2: Charitable Activities**

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
M&M contributions	39,375	-	39,375	38,604
Staffing Costs	11,437	210	11,647	11,777
Minister's expenses	155	-	155	28
Training costs and travel expenses	624	-	624	327
Pulpit supply	225	-	225	130
Manse costs	3,133	-	3,133	3,153
Church & Hall Running Costs				
Depreciation	2,939	-	2,939	2,657
Cleaning	11,076	-	11,076	8,957
Utilities	5,853	-	5,853	4,460
Wood pellets	9,240	-	9,240	5,867
Gardening costs	259	-	259	245
Repairs and maintenance	6,489	-	6,489	4,008
Major projects	-	-	-	0
Equipment servicing	827	-	827	3,230
Consumable items	584	-	584	452
Other	85	-	85	367
Church & Hall Expenditure Total	37,352	-	37,352	30,243
Administrative costs				
Bank Charges	-	-	-	-
Software costs	454	-	454	461
Insurance	4,068	-	4,068	4,323
Photocopier	1,988	-	1,988	1,836
Other office costs	1,009	-	1,009	1,750
Telephone & internet	1,810	-	1,810	654
	-	-	-	-
Administrative Costs Total	9,329	-	9,329	9,024
Subtotal carried forward	101,630	210	101,840	93,286

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2022 (continued)**

**B2: Charitable Activities (cont'd)**

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Subtotal brought forward	101,630	210	101,840	93,286
Publicity costs	-	-	-	-
Ministry costs				
Worship resources	540		540	565
Pastoral care	244		244	169
Mission Projects	289		289	-
Music costs including organ tuning	2,116		2,116	540
Miscellaneous	246	-	246	352
Church Service Costs Total	3,435	-	3,435	1,626
Grants / Outward Giving	B3 3,292	-	3,292	1,539
Church Groups	776		776	1,392
Independent Examination fee	480		480	-
<b>Total Expenditure on Charitable Activities</b>	<b>109,613</b>	<b>210</b>	<b>109,823</b>	<b>97,843</b>

**B3: Outward Giving**

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
St Mungos	650		650	-
Cowshed	650		650	-
Water Aid	650		650	-
ReInspired	1,200		1,200	1,200
Royal County of Berkshire Churches Trust	15		15	15
DEC - Ukraine appeal - Park contribution	127		127	
	-		-	
	-		-	
	-		-	
<b>Total Outward giving</b>	<b>3,292</b>	<b>-</b>	<b>3,292</b>	<b>1,215</b>

**C1: Tangible Assets**

	Freehold Land and Buildings	Fixtures, Fittings and Equipment	Total
	£	£	£
<b>Cost</b>			
At beginning of the year	-	71,481	71,481
Additions	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	<b>-</b>	<b>71,481</b>	<b>71,481</b>
<b>Depreciation</b>			
At beginning of the year	-	(49,350)	(49,350)
Disposals	-		
Depreciation	-	(2,939)	(2,939)
<b>At the end of the year</b>	<b>-</b>	<b>(52,289)</b>	<b>(52,289)</b>
Net Book Value at beginning of the year	-	22,131	22,131
<b>Net Book Value at end of the year</b>	<b>-</b>	<b>19,192</b>	<b>19,192</b>

**PARK UNITED REFORMED CHURCH**

**Notes to the Accounts for the year ended 31st December 2022 (continued)**

**D1: Debtors**

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
<b>Prepayments and Accrued Income</b>				
Gift Aid Claim	6,500	400	6,900	6,500
Prepayments	3,334	-	3,334	-
<b>Other Debtors</b>				
Debtors for hall hire	5,230	-	5,230	5,406
FIT/RHI	3,135	-	3,135	
Other debtors	-	-	-	
<b>Debtors Total</b>	<b>18,199</b>	<b>400</b>	<b>18,599</b>	<b>11,906</b>

**D2: Cash at Bank and in Hand**

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Current accounts	41,675	246	41,921	45,091
Deposit accounts	125,469	4,662	130,131	99,025
Cash in Hand	250	-	250	250
<b>Cash at Bank and in Hand Total</b>	<b>167,394</b>	<b>4,908</b>	<b>172,302</b>	<b>144,366</b>

**E1: Creditors, Amounts falling due within one year**

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
<b>Trade Creditors</b>	-	-	-	
<b>Taxation and Social Security</b>	375	-	375	490
<b>Other Creditors</b>	-			
Special collections	-	246	246	292
Other accruals	1,975	-	1,975	1,330
Deferred income	-	-	-	-
<b>Creditors (within one year) Total</b>	<b>2,350</b>	<b>246</b>	<b>2,596</b>	<b>2,112</b>

<b>Special collection balances</b>	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Leprosy	20		(20)		-
Other	180	220	(400)		-
Christmas collection	72	154			226
DEC collection		258	(258)		-
Combat Stress		65	(65)		-
SALT collection	20				20
	<b>292</b>	<b>697</b>	<b>(743)</b>	<b>-</b>	<b>246</b>

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## PARK UNITED REFORMED CHURCH

### Notes to the Accounts for the year ended 31st December 2022 (continued)

#### F2: Restricted Income Funds

All figures in £

		Opening Balance	Income	Expenditure	Transfers	Closing Balance
Holiday Club	F2.1	-	100	-	(100)	-
Organ area refurbishment	F2.2	-	2,794		-	2,794
Magazine fund	F2.3		20	210	190	-
Youth work fund	F2.4	2,266	2			2,268
Covid-19 Assistance Fund	F2.5	1,660	-	-	(1,660)	-
<b>Total Restricted Income Funds</b>		<b>3,926</b>	<b>2,916</b>	<b>210</b>	<b>(1,570)</b>	<b>5,062</b>

F2.1. Fund for Holiday Clubs

F2.2. Fund to refurbish or replace the organ

F2.3. Fund for donations for magazine costs

F2.4. Fund for youth work

F2.5. Fund for assisting people adversely affected by Covid-19

This was closed during the year and the donors agreed that the balance could be put towards other unspecified church projects.

#### F3: Unrestricted Funds

All figures in £

		Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund		169,615	138,254	(109,754)	(88,430)	109,685
Designated						
Fundraising funds		250				250
Mission Fund	F3.1				30,000	30,000
Building Fund	F3.2				30,000	30,000
Contingency Fund	F3.3				30,000	30,000
Youth work fund	F3.4	2,500	-	-		2,500
<b>Total Designated Funds</b>		<b>2,750</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>92,750</b>
<b>Total Unrestricted Funds</b>		<b>172,365</b>	<b>138,254</b>	<b>(109,754)</b>	<b>1,570</b>	<b>202,435</b>

F3.1 Mission fund: amount put aside by the Elders to fund mission work within the church.

F3.2 Building fund: amount put aside by the Elders to fund building work in the church.

F3.3 Contingency fund: amount put aside by the Elders in case of cashflow problems..

F3.4 Youth work fund: amount put aside by the Elders to fund youth work within the church.

#### G1: Staffing Costs and Remuneration

All figures in £

	2022	2021
Salaries and Wages	11,442	11,416
Employers NI	55	247
Pension Costs	150	114
<b>Total Staffing Costs</b>	<b>11,647</b>	<b>11,777</b>

G2.1. The average number of employees in the year was 1 (2021: 1).

G2.2. No employees received emoluments over £60,000 during the current or prior year.

**G2: Trustee and Staff Remuneration, Related Party Transactions, and Other Transactions**

**Trustee Remuneration**

None of the trustees of the charity were paid any remuneration or received any other benefits from an employment with the charity or a related entity.

**Trustee Expenses**

The trustees of the charity occasionally incur costs in fulfilling their duties. In 2022 no trustees reclaimed any expenses.

**Audit, Independent Examination and Other Financial Service Fees**

Independent examination fees for 2022 are £480 (2021: NIL).

**G3: SOFA for the year ended 31st December 2021 for comparative purposes**

All figures in £	Note	2021		
		Unrestricted Funds	Restricted Funds	Total
<b>Income and Endowments from:</b>				
Donations and Legacies	A1	66,859	2,121	68,980
Charitable Activities	A2	-	17	17
Other Trading Activities	A3	40,082	-	40,082
Investments	A4	7	-	7
Other income	A5	39,704	-	39,704
<b>Total Income and Endowments</b>		<b>146,652</b>	<b>2,138</b>	<b>148,790</b>
<b>Expenditure on:</b>				
Raising Funds	B1	-	-	-
Charitable Activities	B2	97,519	324	97,843
Other	B3	-	-	-
<b>Total Expenditure</b>		<b>97,519</b>	<b>324</b>	<b>97,843</b>
Net Gains/(Losses) on Investments		-	-	-
<b>Net Income/(Expenditure)</b>		<b>49,133</b>	<b>1,814</b>	<b>50,947</b>
Transfers between Funds		488	(488)	-
<b>Other Recognised Gains/(Losses)</b>				
Gains/(Losses) on Revaluation of Fixed Assets		-	-	-
<b>Net Movement in Funds</b>		<b>49,621</b>	<b>1,326</b>	<b>50,947</b>
<b>Reconciliation of Funds:</b>				
Total Funds brought forward		122,744	2,600	125,344
Total Funds carried forward		172,365	3,926	176,291



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of** Park United Reformed Church

**On accounts for the year  
ended** 31<sup>st</sup> December 2022 **Charity no  
(if any)** 1196199

**Set out on pages** 1-2

**Respective  
responsibilities of  
trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement** My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent  
examiner's statement** In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

**Signed:**

**Date:** 25<sup>th</sup> April 2023

**Name:** Rachel Eden

**Relevant professional qualification(s) or body (if any):** ACMA (Chartered Institute of Management Accountants)

**Address:** Holy Brook Associates, Curious Lounge, 1st Floor, Pinnacle Building,  
Tudor Road, Reading, England,  
RG1 1NH

**Section B Disclosure**

NONE