

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.

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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 Medicins 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.

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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

		2025			2024
All figures in £	Note	Unrestricted Funds	Restricted Funds	Total	Total
Income and Endowments from:					
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
Total Income and Endowments		147,563	11,034	158,597	158,624
Expenditure on:					
Raising Funds	B1	6	-	6	-
Charitable Activities	B2	132,090	8,756	140,846	119,423
Other		-	-	-	
Total Expenditure		132,096	8,756	140,852	119,423
Net Gains/(Losses) on Investments		-	-	-	
Net Income/(Expenditure)		15,467	2,278	17,745	39,201
Transfers between Funds		(3,756)	3,756	-	-
Net Movement in Funds		11,711	6,034	17,745	39,201
Reconciliation of Funds:					
Total Funds brought forward		213,702	7,322	221,024	186,162
Total Funds carried forward		225,413	13,356	238,769	225,363

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

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.

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

A1: Donations & Legacies

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
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
Total Income from Donations & Legacies	57,626	-	57,626	67,754

A2: Charitable Activities

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Magazine income	-	-	-	50
Total Income from Charitable Activities	-	-	-	50

A3: Other Trading Activities

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
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
Total Income from Other Trading Activities	73,446	-	73,446	65,592

A4: Investments

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Bank Interest	1,958	34	1,992	1,853
Total Income from Investments	1,958	34	1,992	1,853

A5: Other Income

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Feed in tariff / RHI payments	14,533	-	14,533	14,360
Grants receivable	-	11,000	11,000	5,000
Insurance claim	-	-	-	4,015
Total Other Income	14,533	11,000	25,533	23,375

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

B1: Raising Funds

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Other	6	-	6	-
Total Expenditure on Raising Funds	6	-	6	-

B2: Charitable Activities

All figures in £

	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

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

B2: Charitable Activities (cont'd)

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
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	3,527		3,527	3,015
Church Groups	1,179		1,179	906
Independent Examination fee	516		516	480
Total Expenditure on Charitable Activities	132,090	8,756	140,846	119,423

B3: Outward Giving

All figures in £

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
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	-
Total Outward giving	3,527	-	3,527	3,015

C1: Tangible Assets

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

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

D1: Debtors

All figures in £

Prepayments and Accrued Income

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Gift Aid Claim	6,900		6,900	6,900
Prepayments	4,662	-	4,662	4,222
Other Debtors				
Debtors for hall hire	3,504	-	3,504	965
FIT/RHI	3,641	-	3,641	11,377
Other debtors	503		503	932
Debtors Total	19,210	-	19,210	24,396

D2: Cash at Bank and in Hand

All figures in £

	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
Cash at Bank and in Hand Total	187,676	13,429	201,105	184,413

E1: Creditors, Amounts falling due within one year

All figures in £

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

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
	172	342	(474)	-	40

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

F1: Unrestricted Funds

<i>All figures in £</i>		Opening Balance	Income	Expenditure	Transfers	Closing Balance
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
Total Designated Funds		98,750	814	(224)	-	99,340
Total Unrestricted Funds - 31st December 2025		213,702	147,563	(132,096)	(3,756)	225,413

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

<i>All figures in £</i>		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
Total Designated Funds		92,750	-	-	6,000	98,750
Total Unrestricted Funds - 31st December 2024		183,874	149,029	(119,201)	-	213,702

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

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

F2: Restricted Income Funds

All figures in £

		Opening Balance	Income	Expenditure	Transfers	Closing Balance
Youth work fund	F2.1	2,322	11,034			13,356
Lighting Fund	F2.2	5,000		8,756	3,756	-
Total Restricted Income Funds 2025		7,322	11,034	8,756	3,756	13,356

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

All figures in £

		Opening Balance	Income	Expenditure	Transfers	Closing Balance
Youth work fund	F2.1	2,288	34			2,322
Lighting fund	F2.2		5,000			5,000
Total Restricted Income Funds 2024		2,288	5,034	-	-	7,322

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

All figures in £

	2025	2024
Salaries and Wages	14,205	11,506
Employers NI	353	(153)
Pension Costs	87	150
Total Staffing Costs	14,645	11,503

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
	5,360	6,700

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
Income and Endowments from:				
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
Total Income and Endowments		149,029	5,034	154,063
Expenditure on:				
Raising Funds	B1	-	-	-
Charitable Activities	B2	119,201	-	119,201
Other	B3	-	-	-
Total Expenditure		119,201	-	119,201
Net Gains/(Losses) on Investments		-	-	-
Net Income/(Expenditure)		29,828	5,034	34,862
Transfers between Funds		-	-	-
Other Recognised Gains/(Losses)				
Gains/(Losses) on Revaluation of Fixed Assets		-	-	-
Net Movement in Funds		29,828	5,034	34,862
Reconciliation of Funds:				
Total Funds brought forward		183,874	2,288	186,162
Total Funds carried forward		213,702	7,322	221,024