

CLARENDON PARK CONGREGATIONAL CHURCH (TRUST PROPERTY HELD IN CONNEXION THEREWITH)

England & Wales · Charity number 248970

Details

Status Registered

Legal form Other

Registered 1966-11-25

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

Contact

Address 7 Kevern Close
Wigston
LE18 2GR

Phone 07900954258

Email yvonne@woodfordnormanaccounting.co.uk

Activities

Objects: FOR THE GENERAL RELIGIOUS OR OTEHR CHARITABLE PURPOSES OF THE CHURCH. (FOR FULLER DETAILS SEE DECLARATION OF TRUST DATED 15TH MAY 1961).

Activities: Religious education. bible study, mission, supporting other charities

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** LEICESTER.
- Leicester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£109,663	£96,870	-	-
2023-12-31	£105,764	£127,145	-	-
2022-12-31	£99,067	£98,992	-	-
2021-12-31	£97,032	£78,732	-	-
2020-12-31	£73,928	£69,452	-	-

Trustees

Name	Role	Appointed
THE CONGREGATIONAL FEDERATION LTD		

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Clarendon Park Congregational Church

Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

Clarendon Park Congregational Church

Contents of the Financial Statements
for the Year Ended 31 December 2024

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Clarendon Park Congregational Church

Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity exists for general religious or other charitable purposes of the church as set out in the declaration of trust dated 15 May 1961

Grantmaking

During the year under review charitable donations totalling £395 were made as follows:

- Laura Centre £210
- Royal British Legion £50
- Christian Aid £100
- Wateraid £35

Oxford Street Trust Funds brought forward at 1st January 2023 were £31,606 these funds are designated for grants to other churches in the East Midlands area.

During 2024 income generated by this fund amounted to £9,784 which the Church agrees to allocate 50% (£4,892) to the designated fund. During the year no grants were made leaving a balance in this designated fund of £36,498.

The closing balance of £36,498 will be carried forward to the 2025 financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

248970

Principal address

Trustees

Mrs S Holtom
G Davies
J Lee

The Congregational Federation Ltd are the Custodian trustees of the church and property.

The diaconate, who are responsible for the accounts, are as follows:

Mrs S Holtom
Mr G Davies
Mr J Lee

Independent Examiner

Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

Clarendon Park Congregational Church

Report of the Trustees
for the Year Ended 31 December 2024

Approved by order of the board of trustees on and signed on its behalf by:

.....
G Davies - Trustee

Independent Examiner's Report to the Trustees of
Clarendon Park Congregational Church

Independent examiner's report to the trustees of Clarendon Park Congregational Church

I report to the charity trustees on my examination of the accounts of Clarendon Park Congregational Church (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Yvonne Woodford
The Association of Accounting Technicians

Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

Date: 2 September 2025

Clarendon Park Congregational Church

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Endowment fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,715	1	13,716	10,408
Other income	2	42,310	-	42,310	43,481
Investment income	3	52,003	1,634	53,637	51,875
Total		<u>108,028</u>	<u>1,635</u>	<u>109,663</u>	<u>105,764</u>
EXPENDITURE ON					
Raising funds	4	96,475	-	96,475	126,645
Charitable activities					
Charitable Donations		395	-	395	500
Total		<u>96,870</u>	<u>-</u>	<u>96,870</u>	<u>127,145</u>
Net gains on investments		3,926	1,064	4,990	30,894
NET INCOME		15,084	2,699	17,783	9,513
RECONCILIATION OF FUNDS					
Total funds brought forward		672,284	339,628	1,011,912	1,002,399
TOTAL FUNDS CARRIED FORWARD		<u><u>687,368</u></u>	<u><u>342,327</u></u>	<u><u>1,029,695</u></u>	<u><u>1,011,912</u></u>

The notes form part of these financial statements

Clarendon Park Congregational Church

Balance Sheet

31 December 2024

	Notes	Unrestricted funds £	Endowment fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	9	-	286,032	286,032	286,032
Investments	10	600,403	48,183	648,586	643,596
		<u>600,403</u>	<u>334,215</u>	<u>934,618</u>	<u>929,628</u>
CURRENT ASSETS					
Debtors	11	12,943	-	12,943	9,424
Cash at bank and in hand		74,633	8,111	82,744	74,664
		<u>87,576</u>	<u>8,111</u>	<u>95,687</u>	<u>84,088</u>
CREDITORS					
Amounts falling due within one year	12	(611)	1	(610)	(1,804)
NET CURRENT ASSETS		<u>86,965</u>	<u>8,112</u>	<u>95,077</u>	<u>82,284</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>687,368</u>	<u>342,327</u>	<u>1,029,695</u>	<u>1,011,912</u>
NET ASSETS		<u>687,368</u>	<u>342,327</u>	<u>1,029,695</u>	<u>1,011,912</u>
FUNDS					
Unrestricted funds:	13				
General fund				687,368	672,284
Endowment funds:					
Manse Fund				342,327	339,628
TOTAL FUNDS				<u>1,029,695</u>	<u>1,011,912</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
S Holtom - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER INCOME

	31.12.24	31.12.23
	£	£
Room hire	30,755	32,224
Cellnet	11,212	11,212
Film Club	343	45
	<u>42,310</u>	<u>43,481</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

3. INVESTMENT INCOME

Investment income, after fees charged by The Congregational Federation, was received during the year of £36,964 is made up as follows:

Oxford Street Trust £TBA
General Fund £35,330
Manse Fund £1,634

4. RAISING FUNDS

Raising donations and legacies

	31.12.24	31.12.23
	£	£
Support costs	96,475	126,645

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Minister	1	1

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,408	-	10,408
Other income	43,481	-	43,481
Investment income	50,369	1,506	51,875
Total	<u>104,258</u>	<u>1,506</u>	<u>105,764</u>
EXPENDITURE ON			
Raising funds	126,645	-	126,645
Charitable activities			
Charitable Donations	500	-	500
Total	<u>127,145</u>	<u>-</u>	<u>127,145</u>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Endowment fund £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
Net gains on investments	26,868	4,026	30,894
NET INCOME	3,981	5,532	9,513
RECONCILIATION OF FUNDS			
Total funds brought forward	668,303	334,096	1,002,399
TOTAL FUNDS CARRIED FORWARD	<u><u>672,284</u></u>	<u><u>339,628</u></u>	<u><u>1,011,912</u></u>

8. **PREMISES COSTS**

During the year under review the church spent the following sums on exceptional items as follows:

- Completion of Roof repairs £3,566
- Decorating £3,276
- Boiler £3,480
- Entrance Door £4,836

9. **TANGIBLE FIXED ASSETS**

	Freehold property £
COST	
At 1 January 2024 and 31 December 2024	<u>286,032</u>
NET BOOK VALUE	
At 31 December 2024	<u><u>286,032</u></u>
At 31 December 2023	<u><u>286,032</u></u>

10. **FIXED ASSET INVESTMENTS**

	Listed investments £
MARKET VALUE	
At 1 January 2024	643,596
Revaluations	4,990
At 31 December 2024	<u>648,586</u>
NET BOOK VALUE	
At 31 December 2024	<u><u>648,586</u></u>
At 31 December 2023	<u><u>643,596</u></u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £
Valuation in 2021	757,434
Valuation in 2022	(84,732)
Valuation in 2023	(29,106)
Valuation in 2024	4,990
	<u>648,586</u>

11. DEBTORS

	31.12.24	31.12.23
	£	£
Amounts falling due within one year:		
Prepayments	3,653	3,636
	<u>3,653</u>	<u>3,636</u>
Amounts falling due after more than one year:		
Trade debtors	2,186	150
Other debtors	7,104	5,638
	<u>9,290</u>	<u>5,788</u>
Aggregate amounts	<u>12,943</u>	<u>9,424</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	10	1,204
Other creditors	600	600
	<u>610</u>	<u>1,804</u>

13. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	672,284	15,084	687,368
Endowment funds			
Manse Fund	339,628	2,699	342,327
	<u>1,011,912</u>	<u>17,783</u>	<u>1,029,695</u>
TOTAL FUNDS	<u>1,011,912</u>	<u>17,783</u>	<u>1,029,695</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	108,028	(96,870)	3,926	15,084
Endowment funds				
Manse Fund	1,635	-	1,064	2,699
TOTAL FUNDS	<u>109,663</u>	<u>(96,870)</u>	<u>4,990</u>	<u>17,783</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	668,303	3,981	672,284
Endowment funds			
Manse Fund	334,096	5,532	339,628
TOTAL FUNDS	<u>1,002,399</u>	<u>9,513</u>	<u>1,011,912</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	104,258	(127,145)	26,868	3,981
Endowment funds				
Manse Fund	1,506	-	4,026	5,532
TOTAL FUNDS	<u>105,764</u>	<u>(127,145)</u>	<u>30,894</u>	<u>9,513</u>

Clarendon Park Congregational Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	668,303	19,065	687,368
Endowment funds			
Manse Fund	334,096	8,231	342,327
TOTAL FUNDS	<u>1,002,399</u>	<u>27,296</u>	<u>1,029,695</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	212,286	(224,015)	30,794	19,065
Endowment funds				
Manse Fund	3,141	-	5,090	8,231
TOTAL FUNDS	<u>215,427</u>	<u>(224,015)</u>	<u>35,884</u>	<u>27,296</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Clarendon Park Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	11,852	8,164
Gift aid	1,864	1,743
Legacies	-	500
	<hr/>	<hr/>
	13,716	10,408
Other income		
Room hire	30,755	32,224
Cellnet	11,212	11,212
Film Club	343	45
	<hr/>	<hr/>
	42,310	43,481
Investment income		
Manse rents received	16,673	15,925
General, Church & Manse Funds	36,964	35,950
	<hr/>	<hr/>
	53,637	51,875
Total incoming resources	<hr/>	<hr/>
	109,663	105,764
EXPENDITURE		
Charitable activities		
Grants to institutions	395	500
Support costs		
Management		
Wages	36,285	35,424
Manse rates and water	381	335
Sundries	60	375
	<hr/>	<hr/>
	36,726	36,134
Other		
Insurance	8,627	7,833
Church light and heat	17,060	14,391
Repairs and maintenance	18,800	52,188
Post, stationery & office exps	1,172	945
Cleaning and church supplies	3,863	2,612
	<hr/>	<hr/>
	49,522	77,969
Other 2		
Organists Fees	3,640	3,589
Carried forward	3,640	3,589

This page does not form part of the statutory financial statements

Clarendon Park Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Other 2		
Brought forward	3,640	3,589
M'ship/subscriptions & courses	321	1,061
Bookkeeping fees	1,960	2,045
Administrator's fees	3,706	5,247
	<u>9,627</u>	<u>11,942</u>
Governance costs		
Independent examination	600	600
	<u>96,870</u>	<u>127,145</u>
Total resources expended		
Net income/(expenditure) before gains and losses	12,793	(21,381)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	4,990	30,894
	<u>17,783</u>	<u>9,513</u>
Net income		

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Clarendon Park Congregational Church

Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
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LE18 2GR

Clarendon Park Congregational Church

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for the Year Ended 31 December 2023

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Clarendon Park Congregational Church

Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity exists for general religious or other charitable purposes of the church as set out in the declaration of trust dated 15 May 1961

Grantmaking

During the year under review charitable donations totalling £500 were made as follows:

- Laura Centre £400
- Royal British Legion £50
- Christian Aid £50

Oxford Street Trust Funds brought forward at 1st January 2023 were £26,922 these funds are designated for grants to other churches in the East Midlands area.

During 2022 income generated by this fund amounted to £9,368 which the Church agrees to allocate 50% (£4,684) to the designated fund. During the year no grants were made leaving a balance in this designated fund of £31,606

The closing balance of £31,606 will be carried forward to the 2024 financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

248970

Principal address

Trustees

Mrs S Holtom
G Davies
J Lee

The Congregational Federation Ltd are the Custodian trustees of the church and property.

The diaconate, who are responsible for the accounts, are as follows:

Mrs S Holtom
Mr G Davies
Mr J Lee

Independent Examiner

Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

Clarendon Park Congregational Church

Report of the Trustees
for the Year Ended 31 December 2023

Approved by order of the board of trustees on/...../2024 and signed on its behalf by:

.....
G Davies - Trustee

Independent Examiner's Report to the Trustees of
Clarendon Park Congregational Church

Independent examiner's report to the trustees of Clarendon Park Congregational Church

I report to the charity trustees on my examination of the accounts of Clarendon Park Congregational Church (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

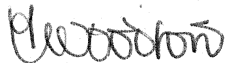
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Yvonne Woodford
Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

2 April 2024

Clarendon Park Congregational Church

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Endowment fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,408	-	10,408	9,457
Other income	2	43,481	-	43,481	50,414
Investment income	3	50,369	1,506	51,875	39,196
Total		104,258	1,506	105,764	99,067
EXPENDITURE ON					
Raising funds	4	122,413	-	122,413	97,808
Charitable activities					
Charitable Donations		500	-	500	1,184
Other		4,232	-	4,232	-
Total		127,145	-	127,145	98,992
Net gains/(losses) on investments		26,868	4,026	30,894	(84,732)
NET INCOME/(EXPENDITURE)		3,981	5,532	9,513	(84,657)
RECONCILIATION OF FUNDS					
Total funds brought forward		668,303	334,096	1,002,399	1,087,056
TOTAL FUNDS CARRIED FORWARD		672,284	339,628	1,011,912	1,002,399

The notes form part of these financial statements

Clarendon Park Congregational Church

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Endowment fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	9	-	286,032	286,032	286,032
Investments	10	596,477	47,119	643,596	672,702
		<u>596,477</u>	<u>333,151</u>	<u>929,628</u>	<u>958,734</u>
CURRENT ASSETS					
Debtors	11	9,424	-	9,424	8,599
Cash at bank and in hand		68,187	6,477	74,664	40,257
		<u>77,611</u>	<u>6,477</u>	<u>84,088</u>	<u>48,856</u>
CREDITORS					
Amounts falling due within one year	12	(1,804)	-	(1,804)	(5,191)
NET CURRENT ASSETS					
		<u>75,807</u>	<u>6,477</u>	<u>82,284</u>	<u>43,665</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>672,284</u>	<u>339,628</u>	<u>1,011,912</u>	<u>1,002,399</u>
NET ASSETS					
		<u>672,284</u>	<u>339,628</u>	<u>1,011,912</u>	<u>1,002,399</u>
FUNDS					
Unrestricted funds:	13				
General fund				672,284	668,303
Endowment funds:					
Manse Fund				339,628	334,096
TOTAL FUNDS					
				<u>1,011,912</u>	<u>1,002,399</u>

The financial statements were approved by the Board of Trustees and authorised for issue on/...../2024 and were signed on its behalf by:

.....
S Holtom - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER INCOME

	31.12.23	31.12.22
	£	£
Room hire	32,224	34,365
Cellnet	11,212	11,212
Insurance loss of income	-	3,998
Film Club	45	839
	<u>43,481</u>	<u>50,414</u>

3. INVESTMENT INCOME

Investment income, after fees charged by The Congregational Federation, was received during the year of £35,950 is made up as follows:

Oxford Street Trust £9,368
General Fund £25,076
Manse Fund £1,506

4. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Support costs	122,413	97,808
	<u>122,413</u>	<u>97,808</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Minister	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,457	-	9,457
Other income	50,414	-	50,414
Investment income	37,890	1,306	39,196
Total	<u>97,761</u>	<u>1,306</u>	<u>99,067</u>
EXPENDITURE ON			
Raising funds	97,808	-	97,808
Charitable activities			
Charitable Donations	1,184	-	1,184

Clarendon Park Congregational Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Endowment fund £	Total funds £
Total	98,992	-	98,992
Net gains/(losses) on investments	(79,063)	(5,669)	(84,732)
NET INCOME/(EXPENDITURE)	(80,294)	(4,363)	(84,657)

RECONCILIATION OF FUNDS

Total funds brought forward	748,597	338,459	1,087,056
TOTAL FUNDS CARRIED FORWARD	<u>668,303</u>	<u>334,096</u>	<u>1,002,399</u>

8. PREMISES COSTS

During the year under review the church spent the following sums on exceptional items as follows:

£42,342 on essential repairs of Brice Hall roof, these costs were inclusive of project management and were reduced by a grant of £1,000 from The Congregational Federation.

The trustees encashed £60,000 of investments, held in the general fund, to facilitate the cost of the repairs.

9. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2023 and 31 December 2023	<u>286,032</u>
NET BOOK VALUE	
At 31 December 2023	<u>286,032</u>
At 31 December 2022	<u>286,032</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2023	672,702
Revaluations	(29,106)
At 31 December 2023	<u>643,596</u>
NET BOOK VALUE	
At 31 December 2023	<u>643,596</u>
At 31 December 2022	<u>672,702</u>

There were no investment assets outside the UK.

Clarendon Park Congregational Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

10. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £
Valuation in 2021	757,434
Valuation in 2022	(84,732)
Valuation in 2023	(29,106)
	<u>643,596</u>

11. DEBTORS

	31.12.23 £	31.12.22 £
Amounts falling due within one year:		
Prepayments	<u>3,636</u>	<u>3,624</u>
Amounts falling due after more than one year:		
Trade debtors	150	210
Other debtors	<u>5,638</u>	<u>4,765</u>
Aggregate amounts	<u>9,424</u>	<u>8,599</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade creditors	1,204	4,591
Other creditors	<u>600</u>	<u>600</u>
	<u>1,804</u>	<u>5,191</u>

13. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	668,303	3,981	672,284
Endowment funds			
Manse Fund	334,096	5,532	339,628
TOTAL FUNDS	<u>1,002,399</u>	<u>9,513</u>	<u>1,011,912</u>

Clarendon Park Congregational Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	104,258	(127,145)	26,868	3,981
Endowment funds				
Manse Fund	1,506	-	4,026	5,532
TOTAL FUNDS	<u>105,764</u>	<u>(127,145)</u>	<u>30,894</u>	<u>9,513</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	748,597	(80,294)	668,303
Endowment funds			
Manse Fund	338,459	(4,363)	334,096
TOTAL FUNDS	<u>1,087,056</u>	<u>(84,657)</u>	<u>1,002,399</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	97,761	(98,992)	(79,063)	(80,294)
Endowment funds				
Manse Fund	1,306	-	(5,669)	(4,363)
TOTAL FUNDS	<u>99,067</u>	<u>(98,992)</u>	<u>(84,732)</u>	<u>(84,657)</u>

Clarendon Park Congregational Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	748,597	(76,313)	672,284
Endowment funds			
Manse Fund	338,459	1,169	339,628
TOTAL FUNDS	<u>1,087,056</u>	<u>(75,144)</u>	<u>1,011,912</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	202,019	(226,137)	(52,195)	(76,313)
Endowment funds				
Manse Fund	2,812	-	(1,643)	1,169
TOTAL FUNDS	<u>204,831</u>	<u>(226,137)</u>	<u>(53,838)</u>	<u>(75,144)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Clarendon Park Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	1
Donations	8,164	7,736
Gift aid	1,743	1,720
Legacies	500	-
	<hr/>	<hr/>
	10,408	9,457
Other income		
Room hire	32,224	34,365
Cellnet	11,212	11,212
Insurance loss of income	-	3,998
Film Club	45	839
	<hr/>	<hr/>
	43,481	50,414
Investment income		
Manse rents received	15,925	7,770
General, Church & Manse Funds	35,950	31,426
	<hr/>	<hr/>
	51,875	39,196
Total incoming resources	<hr/>	<hr/>
	105,764	99,067
EXPENDITURE		
Charitable activities		
Grants to institutions	500	1,184
Support costs		
Management		
Wages	35,424	34,347
Manse rates and water	335	1,111
Sundries	375	355
Travel, vehicle hire & fuel	-	211
	<hr/>	<hr/>
	36,134	36,024
Other		
Insurance	7,833	7,265
Church light and heat	14,391	12,975
Repairs and maintenance	52,188	26,257
Post, stationery & office exps	945	1,618
Cleaning and church supplies	2,612	2,394
	<hr/>	<hr/>
	77,969	50,509
Other 2		
Minister's cover	-	220
Carried forward	-	220

This page does not form part of the statutory financial statements

Clarendon Park Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
Other 2		
Brought forward	-	220
Organists Fees	3,589	2,900
M'ship/subscriptions & courses	1,061	1,169
Bookkeeping fees	2,045	2,395
Administrator's fees	5,247	3,991
	<u>11,942</u>	<u>10,675</u>
Governance costs		
Independent examination	600	600
	<u>127,145</u>	<u>98,992</u>
Net (expenditure)/income before gains and losses	(21,381)	75
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	30,894	(84,732)
Net income/(expenditure)	<u>9,513</u>	<u>(84,657)</u>

This page does not form part of the statutory financial statements

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Clarendon Park Congregational Church

Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

Clarendon Park Congregational Church

Contents of the Financial Statements
for the Year Ended 31 December 2022

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Balance Sheet	5
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Detailed Statement of Financial Activities	12 to 13

Clarendon Park Congregational Church

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity exists for general religious or other charitable purposes of the church as set out in the declaration of trust dated 15 May 1961

Grantmaking

During the year under review charitable donations totalling £1,184 were made as follows:

- Laura Centre £440
- Ukraine Financial Assistance £324
- NSPCC £50
- Water Aid £220
- Royal British Legion £50
- Rainbows £50
- Salvation Army £50

Oxford Street Trust Funds brought forward at 1st January 2022 were £22,859 these funds are designated for grants to other churches in the East Midlands area.

During 2022 income generated by this fund amounted to £8,126 which the Church agrees to allocate 50% (£4,063) to the designated fund. During the year no grants were made leaving a balance in this designated fund of £26,922

The closing balance of £26,922 will be carried forward to the 2023 financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

248970

Principal address

Trustees

Rev J Bentham (resigned 1.5.22)
Mrs S Holtom
G Davies
J Lee

The Congregational Federation Ltd are the Custodian trustees of the church and property.

The diaconate, who are responsible for the accounts, are as follows:

Rev J Bentham (resigned 01.05.22)
Mrs S Holtom
Mr G Davies
Mr J Lee

Clarendon Park Congregational Church

Report of the Trustees
for the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Woodford Norman Accounting Limited

7 Kevern Close

Wigston

Leicester

Leicestershire

LE18 2GR

Approved by order of the board of trustees on and signed on its behalf by:

.....
G Davies - Trustee

Independent Examiner's Report to the Trustees of
Clarendon Park Congregational Church

Independent examiner's report to the trustees of Clarendon Park Congregational Church

I report to the charity trustees on my examination of the accounts of Clarendon Park Congregational Church (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Y Woodford

Yvonne Woodford
Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

Date: *8 April 2023*

Clarendon Park Congregational Church

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Endowment fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,457	-	9,457	19,782
Other income	2	50,414	-	50,414	46,137
Investment income	3	37,890	1,306	39,196	31,113
Total		97,761	1,306	99,067	97,032
EXPENDITURE ON					
Raising funds	4	97,808	-	97,808	78,102
Charitable activities					
Charitable Donations		1,184	-	1,184	630
Total		98,992	-	98,992	78,732
Net gains/(losses) on investments		(79,063)	(5,669)	(84,732)	43,118
NET INCOME/(EXPENDITURE)		(80,294)	(4,363)	(84,657)	61,418
RECONCILIATION OF FUNDS					
Total funds brought forward		748,597	338,459	1,087,056	1,025,638
TOTAL FUNDS CARRIED FORWARD		668,303	334,096	1,002,399	1,087,056

The notes form part of these financial statements

Clarendon Park Congregational Church

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Endowment fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	9	-	286,032	286,032	286,032
Investments	10	629,609	43,093	672,702	757,434
		<u>629,609</u>	<u>329,125</u>	<u>958,734</u>	<u>1,043,466</u>
CURRENT ASSETS					
Debtors	11	8,599	-	8,599	11,378
Cash at bank and in hand		35,286	4,971	40,257	34,685
		<u>43,885</u>	<u>4,971</u>	<u>48,856</u>	<u>46,063</u>
CREDITORS					
Amounts falling due within one year	12	(5,191)	-	(5,191)	(2,473)
NET CURRENT ASSETS					
		<u>38,694</u>	<u>4,971</u>	<u>43,665</u>	<u>43,590</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>668,303</u>	<u>334,096</u>	<u>1,002,399</u>	<u>1,087,056</u>
NET ASSETS					
		<u>668,303</u>	<u>334,096</u>	<u>1,002,399</u>	<u>1,087,056</u>
FUNDS					
Unrestricted funds:	13				
General fund				668,303	748,597
Endowment funds:					
Manse Fund				334,096	338,459
TOTAL FUNDS					
				<u>1,002,399</u>	<u>1,087,056</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
S Holtom - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER INCOME

	31.12.22	31.12.21
	£	£
Room hire	34,365	29,925
Cellnet	11,212	11,212
Insurance loss of income	3,998	5,000
Film Club	839	-
	<hr/>	<hr/>
	50,414	46,137
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

3. INVESTMENT INCOME

Investment income, after fees charged by The Congregational Federation, was received during the year of £31,426 is made up as follows:

Oxford Street Trust £8,126
General Fund £21,994
Manse Fund £1,306

4. RAISING FUNDS

Raising donations and legacies

	31.12.22	31.12.21
	£	£
Support costs	97,808	78,102
	<u>97,808</u>	<u>78,102</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Minister	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,782	-	19,782
Other income	46,137	-	46,137
Investment income	31,113	-	31,113
Total	<u>97,032</u>	-	<u>97,032</u>
EXPENDITURE ON			
Raising funds	78,102	-	78,102
Charitable activities			
Charitable Donations	630	-	630

7. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Endowment fund £	Total funds £
Total	78,732	-	78,732
Net gains on investments	35,806	7,312	43,118
NET INCOME	54,106	7,312	61,418

RECONCILIATION OF FUNDS

Total funds brought forward	694,491	331,147	1,025,638
TOTAL FUNDS CARRIED FORWARD	<u>748,597</u>	<u>338,459</u>	<u>1,087,056</u>

8. **PREMISES COSTS**

During the year under review the church spent the following sums on exceptional items as follows:

£19,269 on refurbishment of Brice Hall toilets & kitchen

9. **TANGIBLE FIXED ASSETS**

	Freehold property £
COST	
At 1 January 2022 and 31 December 2022	<u>286,032</u>
NET BOOK VALUE	
At 31 December 2022	<u>286,032</u>
At 31 December 2021	<u>286,032</u>

10. **FIXED ASSET INVESTMENTS**

	Listed investments £
MARKET VALUE	
At 1 January 2022	757,434
Revaluations	(84,732)
At 31 December 2022	<u>672,702</u>
NET BOOK VALUE	
At 31 December 2022	<u>672,702</u>
At 31 December 2021	<u>757,434</u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2022 is represented by:

		Listed investments £
Valuation in 2021		757,434
Valuation in 2022		<u>(84,732)</u>
		<u>672,702</u>

11. DEBTORS

	31.12.22	31.12.21
	£	£
Amounts falling due within one year:		
Prepayments	<u>3,624</u>	<u>5,437</u>
Amounts falling due after more than one year:		
Trade debtors	210	441
Other debtors	<u>4,765</u>	<u>5,500</u>
Aggregate amounts	<u>8,599</u>	<u>11,378</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	4,591	123
Other creditors	<u>600</u>	<u>2,350</u>
	<u>5,191</u>	<u>2,473</u>

13. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	748,597	(80,294)	668,303
Endowment funds			
Manse Fund	338,459	(4,363)	334,096
TOTAL FUNDS	<u>1,087,056</u>	<u>(84,657)</u>	<u>1,002,399</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	97,761	(98,992)	(79,063)	(80,294)
Endowment funds				
Manse Fund	1,306	-	(5,669)	(4,363)
TOTAL FUNDS	<u>99,067</u>	<u>(98,992)</u>	<u>(84,732)</u>	<u>(84,657)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	694,491	54,106	748,597
Endowment funds			
Manse Fund	331,147	7,312	338,459
TOTAL FUNDS	<u>1,025,638</u>	<u>61,418</u>	<u>1,087,056</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	97,032	(78,732)	35,806	54,106
Endowment funds				
Manse Fund	-	-	7,312	7,312
TOTAL FUNDS	<u>97,032</u>	<u>(78,732)</u>	<u>43,118</u>	<u>61,418</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	694,491	(26,188)	668,303
Endowment funds			
Manse Fund	331,147	2,949	334,096
TOTAL FUNDS	<u>1,025,638</u>	<u>(23,239)</u>	<u>1,002,399</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	194,793	(177,724)	(43,257)	(26,188)
Endowment funds				
Manse Fund	1,306	-	1,643	2,949
TOTAL FUNDS	<u>196,099</u>	<u>(177,724)</u>	<u>(41,614)</u>	<u>(23,239)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Clarendon Park Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	7,736	8,378
Gift aid	1,720	1,404
Legacies	-	10,000
	<hr/>	<hr/>
	9,457	19,782
Other income		
Room hire	34,365	29,925
Cellnet	11,212	11,212
Insurance loss of income	3,998	5,000
Film Club	839	-
	<hr/>	<hr/>
	50,414	46,137
Investment income		
Manse rents received	7,770	-
General, Church & Manse Funds	31,426	31,113
	<hr/>	<hr/>
	39,196	31,113
Total incoming resources		
	<hr/>	<hr/>
	99,067	97,032
EXPENDITURE		
Charitable activities		
Grants to institutions	1,184	630
Support costs		
Management		
Wages	34,347	30,299
Manse rates and water	1,111	2,929
Sundries	355	1
Travel, vehicle hire & fuel	211	164
	<hr/>	<hr/>
	36,024	33,393
Other		
Insurance	7,265	3,772
Church light and heat	12,975	8,072
Repairs and maintenance	26,257	21,064
Post, stationery & office exps	1,618	1,393
Cleaning and church supplies	2,394	1,331
	<hr/>	<hr/>
	50,509	35,632
Other 2		
Minister's cover	220	150
Carried forward	220	150

This page does not form part of the statutory financial statements

Clarendon Park Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Other 2		
Brought forward	220	150
Organists Fees	2,900	2,650
M'ship/subscriptions & courses	1,169	920
Bookkeeping fees	2,395	2,330
Administrator's fees	3,991	2,427
	<u>10,675</u>	<u>8,477</u>
Governance costs		
Independent examination	600	600
Total resources expended	<u>98,992</u>	<u>78,732</u>
Net income before gains and losses	75	18,300
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(84,732)</u>	<u>43,118</u>
Net (expenditure)/income	<u><u>(84,657)</u></u>	<u><u>61,418</u></u>

This page does not form part of the statutory financial statements

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Clarendon Park Congregational Church

Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

Clarendon Park Congregational Church

Contents of the Financial Statements
for the Year Ended 31 December 2021

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Clarendon Park Congregational Church

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity exists for general religious or other charitable purposes of the church as set out in the declaration of trust dated 15 May 1961

Grantmaking

During the year under review charitable donations totalling £630.00 were made as follows:

Christian Rebuild 5p's £120.00
Carpet Bowls £150.00
Water Aid £260.00
British Legion £50.00
Christian Aid £50.00

Oxford Street Trust Funds brought forward at 1st January 2021 were £18,703 these funds are designated for grants to other churches in the East Midlands area.

During 2021 income generated by this fund amounted to £8,312 of which the Church agrees to allocate 50% (£4,156) to the designated fund. During the year no grants were made leaving a balance in this designated fund of £22,859.

The closing balance of £22,859 will be carried forward to the 2022 financial year.

FINANCIAL REVIEW

During the year under review a legacy of £10,000 was received from the estate of Mr P Ablett

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

248970

Principal address

Trustees

Rev J Bentham
Mrs S Holtom
G Davies (appointed 11.9.21)
J Lee (appointed 11.9.21)

The Congregational Federation Ltd are the Custodian trustees of the church and property.

The diaconate, who are responsible for the accounts, are as follows:

Rev J Bentham
Mrs S Holtom
Mr G Davies
Mr J Lee

Clarendon Park Congregational Church

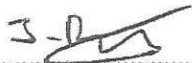
Report of the Trustees
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

Approved by order of the board of trustees on 27 MARCH 2022 and signed on its behalf by:



.....
Rev J Bentham - Trustee

Independent Examiner's Report to the Trustees of
Clarendon Park Congregational Church

Independent examiner's report to the trustees of Clarendon Park Congregational Church

I report to the charity trustees on my examination of the accounts of Clarendon Park Congregational Church (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Yvonne Woodford
Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

17 February 2022

Clarendon Park Congregational Church

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Endowment fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		19,782	-	19,782	9,985
Other income	2	46,137	-	46,137	32,653
Investment income	3	31,113	-	31,113	31,290
Total		97,032	-	97,032	73,928
EXPENDITURE ON					
Raising funds	4	78,102	-	78,102	68,227
Charitable activities					
Charitable Donations		630	-	630	1,225
Total		78,732	-	78,732	69,452
Net gains/(losses) on investments		35,806	7,312	43,118	(9,779)
NET INCOME/(EXPENDITURE)		54,106	7,312	61,418	(5,303)
RECONCILIATION OF FUNDS					
Total funds brought forward		694,491	331,147	1,025,638	1,030,941
TOTAL FUNDS CARRIED FORWARD		748,597	338,459	1,087,056	1,025,638

The notes form part of these financial statements

Clarendon Park Congregational Church

Balance Sheet

31 December 2021

	Notes	Unrestricted funds £	Endowment fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	9	-	286,032	286,032	286,032
Investments	10	708,672	48,762	757,434	714,316
		<u>708,672</u>	<u>334,794</u>	<u>1,043,466</u>	<u>1,000,348</u>
CURRENT ASSETS					
Debtors	11	11,378	-	11,378	11,221
Cash at bank and in hand		31,020	3,665	34,685	16,284
		<u>42,398</u>	<u>3,665</u>	<u>46,063</u>	<u>27,505</u>
CREDITORS					
Amounts falling due within one year	12	(2,473)	-	(2,473)	(2,215)
NET CURRENT ASSETS					
		<u>39,925</u>	<u>3,665</u>	<u>43,590</u>	<u>25,290</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>748,597</u>	<u>338,459</u>	<u>1,087,056</u>	<u>1,025,638</u>
NET ASSETS					
		<u>748,597</u>	<u>338,459</u>	<u>1,087,056</u>	<u>1,025,638</u>
FUNDS					
Unrestricted funds:	13				
General fund				748,597	694,491
Endowment funds:					
Manse Fund				338,459	331,147
TOTAL FUNDS					
				<u>1,087,056</u>	<u>1,025,638</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~27~~.....MARCH.....2022 and were signed on its behalf by:



.....
S Holtom - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER INCOME

	31.12.21	31.12.20
	£	£
Room hire	29,925	21,441
Cellnet	11,212	11,212
Insurance loss of income	5,000	-
	<u>46,137</u>	<u>32,653</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

3. INVESTMENT INCOME

Investment income, after fees charged by The Congregational Federation, was received during the year of £31,197 is made up as follows:

Oxford Street Trust £8,312
General Fund £21,629
Manse Fund £1,256

4. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Support costs	78,102	68,227

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Minister	1	1

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,985	-	9,985
Other income	32,653	-	32,653
Investment income	30,101	1,189	31,290
Total	72,739	1,189	73,928
EXPENDITURE ON			
Raising funds	68,227	-	68,227
Charitable activities			
Charitable Donations	1,225	-	1,225

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Endowment fund £	Total funds £
Total	69,452	-	69,452
Net gains/(losses) on investments	(12,265)	2,486	(9,779)
NET INCOME/(EXPENDITURE)	(8,978)	3,675	(5,303)

RECONCILIATION OF FUNDS

Total funds brought forward	703,469	327,472	1,030,941
TOTAL FUNDS CARRIED FORWARD	<u>694,491</u>	<u>331,147</u>	<u>1,025,638</u>

8. **PREMISES COSTS**

During the year under review the church spent the following sums on exceptional items as follows:

£4,422 Pigeon control measures
£12,437 Roof and window repairs at Brice Hall

9. **TANGIBLE FIXED ASSETS**

	Freehold property £
COST	
At 1 January 2021 and 31 December 2021	286,032
NET BOOK VALUE	
At 31 December 2021	<u>286,032</u>
At 31 December 2020	<u>286,032</u>

10. **FIXED ASSET INVESTMENTS**

	Listed investments £
MARKET VALUE	
At 1 January 2021	714,316
Revaluations	43,118
At 31 December 2021	<u>757,434</u>
NET BOOK VALUE	
At 31 December 2021	<u>757,434</u>
At 31 December 2020	<u>714,316</u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

10. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2021 is represented by:

Valuation in 2020		Listed investments £
Valuation in 2021		714,316
		43,118
		<u>757,434</u>

11. DEBTORS

	31.12.21 £	31.12.20 £
Amounts falling due within one year:		
Other debtors	-	11,221
Prepayments	5,437	-
	<u>5,437</u>	<u>11,221</u>
Amounts falling due after more than one year:		
Trade debtors	441	-
Other debtors	5,500	-
	<u>5,941</u>	<u>-</u>
Aggregate amounts	<u>11,378</u>	<u>11,221</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	123	(1)
Other creditors	2,350	2,216
	<u>2,473</u>	<u>2,215</u>

13. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	694,491	54,106	748,597
Endowment funds			
Manse Fund	331,147	7,312	338,459
TOTAL FUNDS	<u>1,025,638</u>	<u>61,418</u>	<u>1,087,056</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	97,032	(78,732)	35,806	54,106
Endowment funds				
Manse Fund	-	-	7,312	7,312
TOTAL FUNDS	<u>97,032</u>	<u>(78,732)</u>	<u>43,118</u>	<u>61,418</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	703,469	(8,978)	694,491
Endowment funds			
Manse Fund	327,472	3,675	331,147
TOTAL FUNDS	<u>1,030,941</u>	<u>(5,303)</u>	<u>1,025,638</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	72,739	(69,452)	(12,265)	(8,978)
Endowment funds				
Manse Fund	1,189	-	2,486	3,675
TOTAL FUNDS	<u>73,928</u>	<u>(69,452)</u>	<u>(9,779)</u>	<u>(5,303)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	703,469	45,128	748,597
Endowment funds			
Manse Fund	327,472	10,987	338,459
TOTAL FUNDS	<u>1,030,941</u>	<u>56,115</u>	<u>1,087,056</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	169,771	(148,184)	23,541	45,128
Endowment funds				
Manse Fund	1,189	-	9,798	10,987
TOTAL FUNDS	<u>170,960</u>	<u>(148,184)</u>	<u>33,339</u>	<u>56,115</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Clarendon Park Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,378	7,309
Gift aid	1,404	1,676
Legacies	10,000	1,000
	<hr/>	<hr/>
	19,782	9,985
Other income		
Room hire	29,925	21,441
Cellnet	11,212	11,212
Insurance loss of income	5,000	-
	<hr/>	<hr/>
	46,137	32,653
Investment income		
General, Church & Manse Funds	31,113	31,290
	<hr/>	<hr/>
Total incoming resources	97,032	73,928
EXPENDITURE		
Charitable activities		
Grants to institutions	630	1,225
Support costs		
Management		
Wages	30,299	29,986
Manse rates and water	2,929	2,329
Sundries	1	-
Vehicle hire & fuel	164	-
	<hr/>	<hr/>
	33,393	32,315
Other		
Church rates and water	-	97
Insurance	3,772	5,787
Church light and heat	8,072	8,944
Repairs and maintenance	21,064	9,676
Post, stationery & office exps	1,393	1,349
Cleaning and church supplies	1,331	2,233
	<hr/>	<hr/>
	35,632	28,086
Other 2		
Minister's cover	150	220
Organists Fees	2,650	2,700
M'ship/subscriptions & courses	920	776
Carried forward	3,720	3,696

This page does not form part of the statutory financial statements

Clarendon Park Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
Other 2		
Brought forward	3,720	3,696
Bookkeeping fees	2,330	2,262
Administrator's fees	2,427	1,268
	<u>8,477</u>	<u>7,226</u>
Governance costs		
Independent examination	600	600
Total resources expended	<u>78,732</u>	<u>69,452</u>
Net income before gains and losses	18,300	4,476
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	43,118	(9,779)
Net income/(expenditure)	<u>61,418</u>	<u>(5,303)</u>

Accounts

REGISTERED CHARITY NUMBER: 248970

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Clarendon Park Congregational Church

Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

Clarendon Park Congregational Church

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for the Year Ended 31 December 2020

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Clarendon Park Congregational Church

Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity exists for general religious or other charitable purposes of the church as set out in the declaration of trust dated 15 May 1961

Grantmaking

During the year under review charitable donations totalling £1,225 were made as follows:

The Centre Project £385.00
Laura Centre Charity £640.00
British Legion £50.00
Christian Aid £50.00
Church of the Year £100.00

Oxford Street Trust Funds brought forward at 1st January 2020 were £18,703 these funds are designated for grants to other churches in the East Midlands area.

During 2020 income generated by this fund amounted to £7,706. It was agreed, in the minuted AGM of 11th September 2020, to retain this income in the general fund. During the year no grants were made leaving a balance in this designated fund of £18,703.

The closing balance of £18,703 will be carried forward to the 2021 financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

248970

Principal address

Trustees

The Congregational Federation Ltd are the Custodian trustees of the church and property.

The diaconate, who are responsible for the accounts, are as follows:

Rev J Bentham
Mrs S Holtom
Ms R Newman
Mr G Davies
Mr J Lee


Independent examiner

Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

Clarendon Park Congregational Church

Report of the Trustees
for the Year Ended 31 December 2020

Approved by order of the board of trustees on 4 April 2021 and signed on its behalf by:


.....
Rev J Bentham - Trustee

Independent Examiner's Report to the Trustees of
Clarendon Park Congregational Church

Independent examiner's report to the trustees of Clarendon Park Congregational Church

I report to the charity trustees on my examination of the accounts of the Clarendon Park Congregational Church (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Yvonne Woodford
Woodford Norman Accounting Limited
7 Kevern Close
Wigston
Leicester
Leicestershire
LE18 2GR

17 March 2021

Clarendon Park Congregational Church

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Endowment fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,985	-	9,985	12,444
Other income	2	32,653	-	32,653	38,762
Investment income	3	30,101	1,189	31,290	33,663
Total		<u>72,739</u>	<u>1,189</u>	<u>73,928</u>	<u>84,869</u>
EXPENDITURE ON					
Raising funds	4	68,227	-	68,227	86,535
Charitable activities					
Charitable Donations		1,225	-	1,225	4,241
Total		<u>69,452</u>	<u>-</u>	<u>69,452</u>	<u>90,776</u>
Net gains/(losses) on investments		(12,265)	2,486	(9,779)	70,910
NET INCOME/(EXPENDITURE)		<u>(8,978)</u>	<u>3,675</u>	<u>(5,303)</u>	<u>65,003</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>703,469</u>	<u>327,472</u>	<u>1,030,941</u>	<u>965,938</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>694,491</u></u>	<u><u>331,147</u></u>	<u><u>1,025,638</u></u>	<u><u>1,030,941</u></u>

The notes form part of these financial statements

Clarendon Park Congregational Church

Balance Sheet

At 31 December 2020

	Notes	Unrestricted funds £	Endowment fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	9	-	286,032	286,032	286,032
Investments	10	671,635	42,681	714,316	724,096
		<u>671,635</u>	<u>328,713</u>	<u>1,000,348</u>	<u>1,010,128</u>
CURRENT ASSETS					
Debtors	11	11,221	-	11,221	9,317
Cash at bank and in hand		13,850	2,434	16,284	12,096
		<u>25,071</u>	<u>2,434</u>	<u>27,505</u>	<u>21,413</u>
CREDITORS					
Amounts falling due within one year	12	(2,215)	-	(2,215)	(600)
NET CURRENT ASSETS		<u>22,856</u>	<u>2,434</u>	<u>25,290</u>	<u>20,813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>694,491</u>	<u>331,147</u>	<u>1,025,638</u>	<u>1,030,941</u>
NET ASSETS		<u>694,491</u>	<u>331,147</u>	<u>1,025,638</u>	<u>1,030,941</u>
FUNDS					
Unrestricted funds:	13				
General fund				694,491	703,469
Endowment funds:					
Manse Fund				331,147	327,472
TOTAL FUNDS				<u>1,025,638</u>	<u>1,030,941</u>

The financial statements were approved by the Board of Trustees on 4 April 2021 and were signed on its behalf by:



Mrs S Holtom - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER INCOME

	31.12.20	31.12.19
	£	£
Room hire	21,441	27,337
Cellnet	11,212	11,212
Sundry income	-	213
	<u>32,653</u>	<u>38,762</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. INVESTMENT INCOME

Investment income, after fees charged by The Congregational Federation, received during the year of £31,291 is made up as follows:

Oxford Street Trust £7,706
General Fund £22,396
Manse Fund £1,189

4. RAISING FUNDS

Raising donations and legacies

	31.12.20	31.12.19
	£	£
Support costs	68,227	86,535
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
	1	1
Minister	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,444	-	12,444
Other income	38,762	-	38,762
Investment income	32,454	1,209	33,663
Total	<u>83,660</u>	<u>1,209</u>	<u>84,869</u>
EXPENDITURE ON			
Raising funds	86,535	-	86,535
Charitable activities			
Charitable Donations	4,241	-	4,241
Total	<u>90,776</u>	<u>-</u>	<u>90,776</u>
Net gains/(losses) on investments	64,813	6,097	70,910

Clarendon Park Congregational Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

7. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Endowment fund £	Total funds £
NET INCOME/(EXPENDITURE)	57,697	7,306	65,003
RECONCILIATION OF FUNDS			
Total funds brought forward	645,772	320,166	965,938
TOTAL FUNDS CARRIED FORWARD	<u>703,469</u>	<u>327,472</u>	<u>1,030,941</u>

8. **PREMISES COSTS**

During the year under review the church spent the following sums on exceptional items as follows:

£4,287 on maintenance and repairs of boilers & flues
£1,795 on fence and tree care for the Manse

9. **TANGIBLE FIXED ASSETS**

	Freehold property £
COST	
At 1 January 2020 and 31 December 2020	<u>286,032</u>
NET BOOK VALUE	
At 31 December 2020	<u>286,032</u>
At 31 December 2019	<u>286,032</u>

10. **FIXED ASSET INVESTMENTS**

	Listed investments £
MARKET VALUE	
At 1 January 2020	724,096
Revaluations	(9,780)
At 31 December 2020	<u>714,316</u>
NET BOOK VALUE	
At 31 December 2020	<u>714,316</u>
At 31 December 2019	<u>724,096</u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade debtors	-	250
Other debtors	11,221	9,067
	<u>11,221</u>	<u>9,317</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade creditors	(1)	-
Other creditors	2,216	600
	<u>2,215</u>	<u>600</u>

13. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	703,469	(8,978)	694,491
Endowment funds			
Manse Fund	327,472	3,675	331,147
	<u>1,030,941</u>	<u>(5,303)</u>	<u>1,025,638</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	72,739	(69,452)	(12,265)	(8,978)
Endowment funds				
Manse Fund	1,189	-	2,486	3,675
	<u>73,928</u>	<u>(69,452)</u>	<u>(9,779)</u>	<u>(5,303)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted Funds			
General fund	645,772	57,697	703,469
Endowment funds			
Manse Fund	320,166	7,306	327,472
TOTAL FUNDS	<u>965,938</u>	<u>65,003</u>	<u>1,030,941</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	83,660	(90,776)	64,813	57,697
Endowment funds				
Manse Fund	1,209	-	6,097	7,306
TOTAL FUNDS	<u>84,869</u>	<u>(90,776)</u>	<u>70,910</u>	<u>65,003</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	645,772	48,719	694,491
Endowment			
Manse Fund	320,166	10,981	331,147
TOTAL FUNDS	<u>965,938</u>	<u>59,700</u>	<u>1,025,638</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	156,399	(160,228)	52,548	48,719
Endowment funds				
Manse Fund	2,398	-	8,583	10,981
TOTAL FUNDS	<u>158,797</u>	<u>(160,228)</u>	<u>61,131</u>	<u>59,700</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

Clarendon Park Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	7,309	10,634
Gift aid	1,676	1,809
Legacies	1,000	-
	<u>9,985</u>	<u>12,444</u>
Other income		
Room hire	21,441	27,337
Cellnet	11,212	11,212
Sundry income	-	213
	<u>32,653</u>	<u>38,762</u>
Investment income		
General, Church & Manse Funds	31,290	33,663
	<u>73,928</u>	<u>84,869</u>
EXPENDITURE		
Charitable activities		
Grants to institutions	1,225	4,241
Support costs		
Management		
Wages	29,986	29,121
Manse rates and water	2,329	2,599
Sundries	-	23
	<u>32,315</u>	<u>31,743</u>
Other		
Church rates and water	97	129
Insurance	5,787	5,769
Church light and heat	8,944	7,358
Repairs and maintenance	9,676	22,247
Post, stationery & office exps	1,349	2,847
Cleaning and church supplies	2,233	5,614
	<u>28,086</u>	<u>43,964</u>
Other 2		
Minister's cover	220	430
Organists Fees	2,700	2,555
M'ship/subscriptions & courses	776	3,099
Bookkeeping fees	2,262	1,650
Administrator's fees	1,268	2,494
	<u>7,226</u>	<u>10,228</u>

This page does not form part of the statutory financial statements

Clarendon Park Congregational Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
Governance costs		
Independent examination	600	600
	<u> </u>	<u> </u>
Total resources expended	69,452	90,776
	<u> </u>	<u> </u>
Net income/(expenditure) before gains and losses	4,476	(5,907)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(9,779)	70,910
	<u> </u>	<u> </u>
Net (expenditure)/income	<u>(5,303)</u>	<u>65,003</u>

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