

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13



## 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		97,032	-	97,032	73,928
<b>EXPENDITURE ON</b>					
Raising funds	4	78,102	-	78,102	68,227
<b>Charitable activities</b>					
Charitable Donations		630	-	630	1,225
<b>Total</b>		78,732	-	78,732	69,452
Net gains/(losses) on investments		35,806	7,312	43,118	(9,779)
<b>NET INCOME/(EXPENDITURE)</b>		54,106	7,312	61,418	(5,303)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		694,491	331,147	1,025,638	1,030,941
<b>TOTAL FUNDS CARRIED FORWARD</b>		748,597	338,459	1,087,056	1,025,638

The notes form part of these financial statements

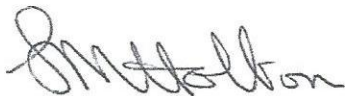
Clarendon Park Congregational Church

Balance Sheet

31 December 2021

	Notes	Unrestricted funds £	Endowment fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
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>
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(2,473)	-	(2,473)	(2,215)
<b>NET CURRENT ASSETS</b>		<u>39,925</u>	<u>3,665</u>	<u>43,590</u>	<u>25,290</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>748,597</u>	<u>338,459</u>	<u>1,087,056</u>	<u>1,025,638</u>
<b>NET ASSETS</b>		<u>748,597</u>	<u>338,459</u>	<u>1,087,056</u>	<u>1,025,638</u>
<b>FUNDS</b>	13				
Unrestricted funds:					
General fund				748,597	694,491
Endowment funds:					
Manse Fund				338,459	331,147
<b>TOTAL FUNDS</b>				<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
	1	1
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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,985	-	9,985
Other income	32,653	-	32,653
Investment income	30,101	1,189	31,290
<b>Total</b>	<b>72,739</b>	<b>1,189</b>	<b>73,928</b>
<b>EXPENDITURE ON</b>			
Raising funds	68,227	-	68,227
<b>Charitable activities</b>			
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 £
<b>Total</b>	69,452	-	69,452
Net gains/(losses) on investments	(12,265)	2,486	(9,779)
<b>NET INCOME/(EXPENDITURE)</b>	(8,978)	3,675	(5,303)

## RECONCILIATION OF FUNDS

<b>Total funds brought forward</b>	703,469	327,472	1,030,941
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>286,032</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>286,032</u>
At 31 December 2020	<u>286,032</u>

## 10. FIXED ASSET INVESTMENTS

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

	Listed investments
	£
Valuation in 2020	714,316
Valuation in 2021	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 £
<b>Unrestricted funds</b>			
General fund	694,491	54,106	748,597
<b>Endowment funds</b>			
Manse Fund	331,147	7,312	338,459
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	97,032	(78,732)	35,806	54,106
<b>Endowment funds</b>				
Manse Fund	-	-	7,312	7,312
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	703,469	(8,978)	694,491
<b>Endowment funds</b>			
Manse Fund	327,472	3,675	331,147
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	72,739	(69,452)	(12,265)	(8,978)
<b>Endowment funds</b>				
Manse Fund	1,189	-	2,486	3,675
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	703,469	45,128	748,597
<b>Endowment funds</b>			
Manse Fund	327,472	10,987	338,459
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	169,771	(148,184)	23,541	45,128
<b>Endowment funds</b>				
Manse Fund	1,189	-	9,798	10,987
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	8,378	7,309
Gift aid	1,404	1,676
Legacies	10,000	1,000
	<hr/> 19,782	<hr/> 9,985
<b>Other income</b>		
Room hire	29,925	21,441
Cellnet	11,212	11,212
Insurance loss of income	5,000	-
	<hr/> 46,137	<hr/> 32,653
<b>Investment income</b>		
General, Church & Manse Funds	31,113	31,290
	<hr/>	<hr/>
<b>Total incoming resources</b>	97,032	73,928
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	630	1,225
<b>Support costs</b>		
<b>Management</b>		
Wages	30,299	29,986
Manse rates and water	2,929	2,329
Sundries	1	-
Vehicle hire & fuel	164	-
	<hr/> 33,393	<hr/> 32,315
<b>Other</b>		
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/> 35,632	<hr/> 28,086
<b>Other 2</b>		
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 £
<b>Other 2</b>		
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>
<b>Governance costs</b>		
Independent examination	600	600
Total resources expended	<u>78,732</u>	<u>69,452</u>
<b>Net income before gains and losses</b>	18,300	4,476
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	43,118	(9,779)
<b>Net income/(expenditure)</b>	<u>61,418</u>	<u>(5,303)</u>