

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

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for the Year Ended 31 December 2022

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## 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<br>funds<br>£ | Endowment<br>fund<br>£ | 31.12.22<br>Total<br>funds<br>£ | 31.12.21<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                        |                                 |                                 |
| 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                          |
| <b>Total</b>                       |       | <b>97,761</b>              | <b>1,306</b>           | <b>99,067</b>                   | <b>97,032</b>                   |
| <b>EXPENDITURE ON</b>              |       |                            |                        |                                 |                                 |
| Raising funds                      | 4     | 97,808                     | -                      | 97,808                          | 78,102                          |
| <b>Charitable activities</b>       |       |                            |                        |                                 |                                 |
| Charitable Donations               |       | 1,184                      | -                      | 1,184                           | 630                             |
| <b>Total</b>                       |       | <b>98,992</b>              | <b>-</b>               | <b>98,992</b>                   | <b>78,732</b>                   |
| Net gains/(losses) on investments  |       | (79,063)                   | (5,669)                | (84,732)                        | 43,118                          |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>(80,294)</b>            | <b>(4,363)</b>         | <b>(84,657)</b>                 | <b>61,418</b>                   |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                        |                                 |                                 |
| Total funds brought forward        |       | 748,597                    | 338,459                | 1,087,056                       | 1,025,638                       |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>668,303</b>             | <b>334,096</b>         | <b>1,002,399</b>                | <b>1,087,056</b>                |

The notes form part of these financial statements



Clarendon Park Congregational Church

Balance Sheet  
31 December 2022

|  | Notes | Unrestricted<br>funds<br>£ | Endowment<br>fund<br>£ | 31.12.22<br>Total<br>funds<br>£ | 31.12.21<br>Total<br>funds<br>£ |
|--|-------|----------------------------|------------------------|---------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                        |                                 |                                 |
| 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>                |
| <b>CURRENT ASSETS</b>                            |       |                            |                        |                                 |                                 |
| 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>                   |
| <b>CREDITORS</b>                                 |       |                            |                        |                                 |                                 |
| Amounts falling due within one year              | 12    | (5,191)                    | -                      | (5,191)                         | (2,473)                         |
| <b>NET CURRENT ASSETS</b>                        |       | <u>38,694</u>              | <u>4,971</u>           | <u>43,665</u>                   | <u>43,590</u>                   |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>668,303</u>             | <u>334,096</u>         | <u>1,002,399</u>                | <u>1,087,056</u>                |
| <b>NET ASSETS</b>                                |       | <u>668,303</u>             | <u>334,096</u>         | <u>1,002,399</u>                | <u>1,087,056</u>                |
| <b>FUNDS</b>                                     | 13    |                            |                        |                                 |                                 |
| Unrestricted funds:                              |       |                            |                        |                                 |                                 |
| General fund                                     |       |                            |                        | 668,303                         | 748,597                         |
| Endowment funds:                                 |       |                            |                        |                                 |                                 |
| Manse Fund                                       |       |                            |                        | 334,096                         | 338,459                         |
| <b>TOTAL FUNDS</b>                               |       |                            |                        | <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           | -             |
|                          | <u>50,414</u> | <u>46,137</u> |



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   |

**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 |
|----------|----------|----------|
|          | 1        | 1        |
| Minister |          |          |

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

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

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

RECONCILIATION OF FUNDS

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

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<br>property<br>£ |
|--|---------------------------|
| <b>COST</b>                            |                           |
| At 1 January 2022 and 31 December 2022 | 286,032                   |
| <b>NET BOOK VALUE</b>                  |                           |
| At 31 December 2022                    | 286,032                   |
| At 31 December 2021                    | 286,032                   |

10. FIXED ASSET INVESTMENTS

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

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<br>investments |
|                   | £                     |
| Valuation in 2021 | 757,434               |
| Valuation in 2022 | (84,732)              |
|                   | <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<br>movement<br>in funds | At<br>31.12.22   |
|                           | £                | £                           | £                |
| <b>Unrestricted funds</b> |                  |                             |                  |
| General fund              | 748,597          | (80,294)                    | 668,303          |
| <b>Endowment funds</b>    |                  |                             |                  |
| Manse Fund                | 338,459          | (4,363)                     | 334,096          |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 97,761                     | (98,992)                   | (79,063)                 | (80,294)                  |
| <b>Endowment funds</b>    |                            |                            |                          |                           |
| Manse Fund                | 1,306                      | -                          | (5,669)                  | (4,363)                   |
| <b>TOTAL FUNDS</b>        | <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<br>£   | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|------------------|----------------------------------|---------------------|
| <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>    |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <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>             |

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<br>£   | Net<br>movement<br>in funds<br>£ | At<br>31.12.22<br>£ |
|---------------------------|------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                  |                                  |                     |
| General fund              | 694,491          | (26,188)                         | 668,303             |
| <b>Endowment funds</b>    |                  |                                  |                     |
| Manse Fund                | 331,147          | 2,949                            | 334,096             |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 194,793                    | (177,724)                  | (43,257)                 | (26,188)                  |
| <b>Endowment funds</b>    |                            |                            |                          |                           |
| Manse Fund                | 1,306                      | -                          | 1,643                    | 2,949                     |
| <b>TOTAL FUNDS</b>        | <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<br>£ | 31.12.21<br>£ |
|---------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>    |               |               |
| <b>Donations and legacies</b>   |               |               |
| Gifts                           | 1             | -             |
| Donations                       | 7,736         | 8,378         |
| Gift aid                        | 1,720         | 1,404         |
| Legacies                        | -             | 10,000        |
|                                 | <hr/>         | <hr/>         |
|                                 | 9,457         | 19,782        |
| <b>Other income</b>             |               |               |
| 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        |
| <b>Investment income</b>        |               |               |
| Manse rents received            | 7,770         | -             |
| General, Church & Manse Funds   | 31,426        | 31,113        |
|                                 | <hr/>         | <hr/>         |
|                                 | 39,196        | 31,113        |
| <b>Total incoming resources</b> | <hr/>         | <hr/>         |
|                                 | 99,067        | 97,032        |
| <b>EXPENDITURE</b>              |               |               |
| <b>Charitable activities</b>    |               |               |
| Grants to institutions          | 1,184         | 630           |
| <b>Support costs</b>            |               |               |
| <b>Management</b>               |               |               |
| 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        |
| <b>Other</b>                    |               |               |
| 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        |
| <b>Other 2</b>                  |               |               |
| 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<br>£          | 31.12.21<br>£        |
|--|------------------------|----------------------|
| <b>Other 2</b>                                     |                        |                      |
| 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>         |
| <b>Governance costs</b>                            |                        |                      |
| Independent examination                            | 600                    | 600                  |
| Total resources expended                           | <u>98,992</u>          | <u>78,732</u>        |
| <b>Net income before gains and losses</b>          | 75                     | 18,300               |
| <b>Realised recognised gains and losses</b>        |                        |                      |
| Realised gains/(losses) on fixed asset investments | <u>(84,732)</u>        | <u>43,118</u>        |
| <b>Net (expenditure)/income</b>                    | <u><u>(84,657)</u></u> | <u><u>61,418</u></u> |