

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

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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').

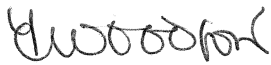
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<u>108,028</u>	<u>1,635</u>	<u>109,663</u>	<u>105,764</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	96,475	-	96,475	126,645
<b>Charitable activities</b>					
Charitable Donations		395	-	395	500
<b>Total</b>		<u>96,870</u>	<u>-</u>	<u>96,870</u>	<u>127,145</u>
Net gains on investments		<u>3,926</u>	<u>1,064</u>	<u>4,990</u>	<u>30,894</u>
<b>NET INCOME</b>		15,084	2,699	17,783	9,513
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		672,284	339,628	1,011,912	1,002,399
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	9	-	286,032	286,032	286,032
Investments	10	600,403	48,183	648,586	643,596
		<hr/> 600,403	<hr/> 334,215	<hr/> 934,618	<hr/> 929,628
<b>CURRENT ASSETS</b>					
Debtors	11	12,943	-	12,943	9,424
Cash at bank and in hand		74,633	8,111	82,744	74,664
		<hr/> 87,576	<hr/> 8,111	<hr/> 95,687	<hr/> 84,088
<b>CREDITORS</b>					
Amounts falling due within one year	12	(611)	1	(610)	(1,804)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 86,965	<hr/> 8,112	<hr/> 95,077	<hr/> 82,284
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<hr/> 687,368	<hr/> 342,327	<hr/> 1,029,695	<hr/> 1,011,912
<b>NET ASSETS</b>		<hr/> <hr/> 687,368	<hr/> <hr/> 342,327	<hr/> <hr/> 1,029,695	<hr/> <hr/> 1,011,912
<b>FUNDS</b>					
Unrestricted funds:	13				
General fund				687,368	672,284
Endowment funds:					
Manse Fund				342,327	339,628
<b>TOTAL FUNDS</b>				<hr/> 1,029,695	<hr/> 1,011,912

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**

	31.12.24	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
	1	1
Minister		

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	10,408	-	10,408
Other income	43,481	-	43,481
Investment income	50,369	1,506	51,875
<b>Total</b>	<b>104,258</b>	<b>1,506</b>	<b>105,764</b>
<b>EXPENDITURE ON</b>			
Raising funds	126,645	-	126,645
<b>Charitable activities</b>			
Charitable Donations	500	-	500
<b>Total</b>	<b>127,145</b>	<b>-</b>	<b>127,145</b>

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

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

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

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

10. **FIXED ASSET INVESTMENTS**

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

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	<u>3,653</u>	<u>3,636</u>
Amounts falling due after more than one year:		
Trade debtors	2,186	150
Other debtors	<u>7,104</u>	<u>5,638</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	<u>600</u>	<u>600</u>
	<u>610</u>	<u>1,804</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	672,284	15,084	687,368
<b>Endowment funds</b>			
Manse Fund	339,628	2,699	342,327
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	108,028	(96,870)	3,926	15,084
<b>Endowment funds</b>				
Manse Fund	1,635	-	1,064	2,699
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	668,303	3,981	672,284
<b>Endowment funds</b>			
Manse Fund	334,096	5,532	339,628
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	104,258	(127,145)	26,868	3,981
<b>Endowment funds</b>				
Manse Fund	1,506	-	4,026	5,532
<b>TOTAL FUNDS</b>	<u>105,764</u>	<u>(127,145)</u>	<u>30,894</u>	<u>9,513</u>



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 £
<b>Unrestricted funds</b>			
General fund	668,303	19,065	687,368
<b>Endowment funds</b>			
Manse Fund	334,096	8,231	342,327
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	212,286	(224,015)	30,794	19,065
<b>Endowment funds</b>				
Manse Fund	3,141	-	5,090	8,231
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	1
Donations	11,852	8,164
Gift aid	1,864	1,743
Legacies	-	500
	<hr/>	<hr/>
	13,716	10,408
<b>Other income</b>		
Room hire	30,755	32,224
Cellnet	11,212	11,212
Film Club	343	45
	<hr/>	<hr/>
	42,310	43,481
<b>Investment income</b>		
Manse rents received	16,673	15,925
General, Church & Manse Funds	36,964	35,950
	<hr/>	<hr/>
	53,637	51,875
<b>Total incoming resources</b>	<hr/>	<hr/>
	109,663	105,764
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants to institutions	395	500
<b>Support costs</b>		
<b>Management</b>		
Wages	36,285	35,424
Manse rates and water	381	335
Sundries	60	375
	<hr/>	<hr/>
	36,726	36,134
<b>Other</b>		
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
<b>Other 2</b>		
Organists Fees	3,640	3,589
Carried forward	3,640	3,589

Clarendon Park Congregational Church

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

	31.12.24	31.12.23
	£	£
<b>Other 2</b>		
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
	<hr/>	<hr/>
	9,627	11,942
 <b>Governance costs</b>		
Independent examination	600	600
	<hr/>	<hr/>
Total resources expended	96,870	127,145
	<hr/>	<hr/>
<b>Net income/(expenditure) before gains and losses</b>	12,793	(21,381)
 <b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	4,990	30,894
	<hr/>	<hr/>
<b>Net income</b>	<u>17,783</u>	<u>9,513</u>