

THE ORDER OF ST LEONARD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

THE ORDER OF ST LEONARD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr D.E. Carr OBE
Revd Canon D Cooper
Revd P Barber
Revd P Earle
Revd A Dickinson
Mr D Timms
Dr P Gana

(Appointed 1 January
2020)

Charity number

1134896

Independent examiner

Jerroms
Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

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TRUSTEE REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Objectives: In the UK and abroad: to advance and promote the Christian Faith for the benefit of the public; to provide relief for those in conditions of need, hardship, distress or who are aged or sick; to advance education of all kinds both spiritual and secular; all in accordance with the Statement of Beliefs for the Order.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

1. Promotion of Christian Faith for the benefit of the public.

Historic Wren's Cathedral is located on the Wroxall Abbey Estate and it is normally open to the public having full access. Wren's Cathedral is consecrated as a church in communion with the Communion of Evangelical Episcopal Churches, and being recognised as a Chapel of Ease, any C of E communicant can worship and take communion at Wroxall. Weekly Sunday church services are held, with open invite to the general public (regular average attendance of 62), together with special celebrations such as Easter and Christmas. In addition, weddings are conducted under licence by the Order of St. Leonard on a regular basis, which requires the couple to undergo pre-marriage interview and instruction, together with church attendance. Obviously, this year has been overshadowed by the pandemic and the Cathedral has remained closed for the duration.

2. Promoting best practice in social care

We continue to be committed to sharing models of partnership working in relieving inequality and demonstrating a practical outworking of the Christian faith which benefits all members of the community, not just believers.

We continue to support and encourage the promotion of food banks and intervention strategies for the most vulnerable in society.

2020 saw the Order continue to develop and roll out the 24-week chaplaincy course (online) for the community. The course has received approval from most UK Health Trusts, meeting their requirements for multi-denominational content. This goes hand in hand with the ethos of the Order and allows OSL to supply generic chaplaincy to the wider community. This course will continue to be taught throughout 2021 when, through collaboration with higher education institutions, new modules will be introduced which will extend the course and, upon successful completion, will place candidates at first year end of degree qualification. There have been enquiries from the police and major hospitals regarding the need for more chaplains and OSL is committed to meeting these needs over the coming years. The Order will also supply chaplains to the Commonwealth Games in Birmingham in 2022 and Bishop David will be part of the organising body.

The Order has also been actively involved in identifying areas seriously impacted by COVID-19 and crisis funding has been allocated to Kenya, India, Pakistan and the Balkans.

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TRUSTEE REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3. Advancing Christian Education

Through the provision of finances, the Order has assisted with the appointment of teaching personnel for OSL in Pakistan and India, along with the establishment and continued development of their school projects.

OSL has also continued to financially support the training of leaders and pastors through the Community of St Leonard in East Africa, also supporting 10 students from the indigenous Maasai people and 14 others from East African countries through Bible School this year. Studies of all students have obviously been impacted, but will resume when the Bible School re-opens, hopefully early in 2021.

In order to support our own ecumenical aims the Order has become a member of the Evangelical Alliance and completed a two-year application process to become the first Order of its kind to join Churches Together England (CTE) - this body represents the majority of Christian denominations and communities. In 2020, the Order also became a member of the Free Churches Group.

Discussions are ongoing with the Anglican Community, in order to be considered as an Ecumenical Community. This will allow the Order to serve the members of the Anglican Community in line with our aims and constitution yet remain independent from their governance.

Trustees continue to evaluate the impact of activities on individuals, church communities and society in order to ensure the effectiveness of the strategies OSL employ.

Achievements and performance

Financial review

The meetings of the trustees monitor the progress during the year and all decisions are made on the basis of these results and future expectations. In 2020, OSL discontinued its association with one of its' largest benefactors and, whilst looking to encourage donations from other sources the trustees have decided to put a hold on funding any large projects for the coming year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr D.E. Carr OBE

Revd Canon D Cooper

Revd P Barber

Revd P Earle

Revd A Dickinson

Revd. Canon Dr.N Cluley

(Resigned 1 January 2020)

Mr D Timms

Dr P Gana

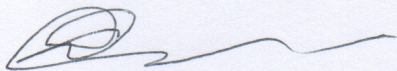
(Appointed 1 January 2020)

Organisational structure

The board of trustees of 7 members, who meet at least every 4 months, administers the charity.

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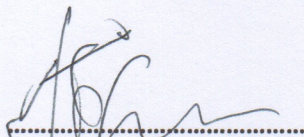
The trustee report was approved by the Board of Trustees.



.....
Dr D.E. Carr OBE

Trustee

Dated:



.....
Revd Canon D Cooper

Trustee

Dated:

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STATEMENT OF TRUSTEE RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees are responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ORDER OF ST LEONARD

I report to the trustees on my examination of the financial statements of The Order of St Leonard (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Mr Neill Currie FCA
For and on behalf of Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Dated: 29 April 2021

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Donations and legacies	3	56,264	56,270
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	53,944	58,261
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		2,320	(1,991)
Fund balances at 1 January 2020		82,692	84,683
		<hr/>	<hr/>
Fund balances at 31 December 2020		85,012	82,692
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	8		241		283
Current assets					
Cash at bank and in hand		85,755		83,369	
Creditors: amounts falling due within one year	9	(984)		(960)	
Net current assets			84,771		82,409
Total assets less current liabilities			85,012		82,692
Income funds					
Unrestricted funds			85,012		82,692
			85,012		82,692

The financial statements were approved by the Trustees on 29 April 2021



Dr D.E. Carr OBE
Trustee



Revd Canon D Cooper
Trustee

THE ORDER OF ST LEONARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The Order of St Leonard is a deed of trust, and constitutes an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% Reducing Balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2020	2019
	£	£
Donations and gifts	51,294	53,356
Leadership conference income	-	950
Membership fees	4,970	1,964
	<u>56,264</u>	<u>56,270</u>

4 Charitable activities

	2020	2019
	£	£
Depreciation and impairment	42	50
Donations	46,096	34,505
Leadership conference expenses	-	1,801
Bank charges	219	315
Insurance	1,161	1,159
Administration costs	2,740	11,631
Travel expenses	1,987	6,799
Promotional	709	1,017
	<u>52,954</u>	<u>57,277</u>
Share of governance costs (see note 5)	990	984
	<u>53,944</u>	<u>58,261</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Governance costs

	Governance costs £	2020 £	2019 £
Accountancy	990	990	984
	<u>990</u>	<u>990</u>	<u>984</u>
Analysed between Charitable activities	990	990	984
	<u>990</u>	<u>990</u>	<u>984</u>

Governance costs includes payments to the examiners of £984 (2019- £930) for accounts fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	<u>-</u>	<u>-</u>

8 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2020	1,112
At 31 December 2020	<u>1,112</u>
Depreciation and impairment	
At 1 January 2020	829
Depreciation charged in the year	42
At 31 December 2020	<u>871</u>
Carrying amount	
At 31 December 2020	<u>241</u>
At 31 December 2019	<u>283</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	984	960
	<u> </u>	<u> </u>

10 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).