

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY

England & Wales · Charity number 1135421

Details

Status	Registered
Legal form	Previously excepted
Registered	2010-04-09
Register	View on the Charity Commission register

Contact

Address	St. Johns Church Lynwood Grove Orpington BR6 0BG
Phone	01689830453
Email	churchsec@stjohnsurc.org.uk
Website	www.stjohnsurc.org.uk

Activities

Objects: TRUSTS DISTILLED FROM THE UNITED REFORM CHURCH ACTS OF PARLIAMENT (1971 AND 1982) AND THE SCHEME OF UNION (1972)

Activities: Advancement of the Christian Faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Bromley

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£646,872	£253,266	£1,006,341	6
2023-12-31	£712,750	£287,521	£612,724	6
2022-12-31	£227,780	£227,673	-	-
2021-12-31	£217,181	£245,906	-	-
2020-12-31	£225,317	£274,219	-	-

Trustees

Name	Role	Appointed
Angela Liddell		2019-07-28
CHRISTINA MADELEINE WHEELER		
Christopher John Gill		2024-09-01
ELIZABETH HOWELLS		2024-09-01
Fiona Lesley Drysdale		2023-09-03
Jacqueline Mary Pasifull		2022-10-01
Jacqueline Paula Bebbington		2023-09-03
Jennifer Anne Sheehan		2022-09-01
Karen Anne Kelly		2025-07-06
Lesley Doris Clare		2018-07-01
Rev Sohail Ejaz		2025-03-15
Stephen James Bebbington		2019-07-28

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY

England & Wales - Charity number 1135421

Accounts

Charity no. 1135421

**ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY
REPORT AND FINANCIAL STATEMENTS**



Year ended 31st December 2024

An unincorporated association affiliated to the United Reformed Church governed by Trust Deed adopted 14 October 2009.

Officers and Advisers

<p>Trustees and Elders Meeting Jacqueline Bebbington Stephen Bebbington (Treasurer) Andrew Clare Lesley Clare Fiona Drysdale Christopher Gill (appointed Sep 2024) Paul Gill (retired Sep 2024) Elizabeth Howells (co-opted Sep 2024) Charlotte Leonard (retired July 2024) Angela Liddell Annette Mace Jacqueline Pasifull (Joint Church Secretary) Jennifer Sheehan Christina Wheeler (Joint Church Secretary)</p>	<p>Elders Meeting in attendance Revd Margaret Collins Revd Wendy Swan Ian Moore – Interim Moderator</p> <p>Advisers Property Officer: Ian Purton (retired 31 December 2024) Independent Examiner: Jonathan Ross</p> <p>Address Lynwood Grove, Orpington, BR6 0BG www.stjohnsurc.org.uk</p>
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Appointment of Trustees Those members of the Elders' Meeting who are qualified to serve as charity trustees are collectively the Charity Trustees, responsible under the Charities Act 2006 for the day-to-day oversight, management, safety and insurance of all property and financial resources. Elders are ordained for life and inducted to serve on the Elders' Meeting for a minimum of four years with the option to extend to a maximum of eight years. Except in exceptional circumstances (e.g., a high level of retirements or where a serving Elder is called to serve as an Office Bearer) they must then stand down for a period of one year before being appointed to the same or another position.

Objects of the Charity

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

Membership

Number on roll 1 st January 2024	174
Profession/Reaffirmation of Faith	1
Transfer from other Churches/associate roll	
New Members	
SUB TOTAL	175
Move to Associate roll	15
Transfer to other Churches	
Deaths	3
Resignations	3
Total on Membership as at 31 st Dec 2024	154 *

**There is a discrepancy in the numbers that cannot be found. The actual number of members at the end of 2024 stands at*

149

Main Activities St John's United Reformed Church is a centre for Christian worship and faith development. It runs, sponsors and supports many voluntary groups and organisations serving the local community.

The work of the Church is organised into teams as follows:

Church in Community	Church and World	Faith Development
Finance	Pastoral Care	Property
Publicity and Promotions	Worship	Youth and Children

St John's Church runs the following organisations:

- Just Babies
- Little Monsters
- St John's Pre-School
- Thursday Club

St John's Church sponsors and supports Scouting and Guiding groups.

Details of the Activities of the above teams and organisations can be found on the website or from the Church Secretaries.

Main Achievements

The provision of regular acts of worship, service to the community and running and sponsoring various activities for all age groups.

Good Practice

Good Practice is about establishing and maintaining procedures designed to safeguard children, young people and other vulnerable personnel in the church. All adults in the church are responsible for creating a safe caring Christian environment which prevents neglect, sexual or emotional abuse of children, young people or vulnerable adults.

St John's has adopted the URC Good Practice – Safeguarding Children and Young People in the Church sixth edition published 23rd October 2023 (GP6) as the basis for its Safeguarding Policy. A copy of the St John's Safeguarding Policy is available for inspection in the Link and on the website. Every church activity or group which involves working with children and young people is responsible for ensuring activities are

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY Charity number 1135421

structured in accordance with this policy to minimise situations where abuse can occur. Non-church run organisations are required to confirm that they have made their own Good Practice provisions. The Policy was last reviewed in September 2024.

Two safeguarding co-ordinators are appointed to co-ordinate and implement child protection and vulnerable adult policies and be a first line of communication for adults and children on any issue of Good Practice including reporting suspected abuse.

The Good Practice Policy Statement (available in the Link Vestibule) gives the framework within which Good Practice procedures and activities are structured and monitored at St John's.

Ministry

For all of 2024 St John's was in vacancy. Ian Moore from Emmanuel West Wickham was appointed as Interim Moderator and subsequently at the Church Meeting on Sunday 17th November 2024 a call was issued to Revd. Sohail Ejaz which was accepted. Sohail will be inducted on Saturday 15th March. Worship during 2024 has been led by members and groups from within St John's as well as visiting ministers/lay preachers.

Jacqueline Pasifull

Joint Church Secretary

February 2025

Report of the Treasurer

Statement of Financial Activity

It has been a positive year for the Charity's finances with the receipt of significant donations totalling £424,416, this has resulted in a surplus of £393,605 for the year. Ignoring the two most significant sums and associated costs (£9,911) the charity had a deficit of £20,900.

Incoming resources from charitable activities amounted to gross £646,872 and after removal of significant donations £222,416 (2023: £257,750). Offerings were down by 8% and hall lettings were slightly below the previous year. Preschool income was positive resulting in a trading surplus before service charges of £2,010 (2022: £6,238).

Expenditure on charitable activities amounted to £253,267 and after removal of costs associated with the legacy £243,356 (2023: £282,731). The additional legacy has enabled the charity to increase its reserves this year.

Legacies & Donations

The charity was the very grateful beneficiary of legacies again this year.

The most significant was the final payment from the legacy initially received in 2023. The executors had to obtain title to the second property in the estate and confirm that the charity was the beneficial owner before it could be sold. This has been achieved and the residue of the estate has now been received. The value of £396,936 was slightly less (7%) than anticipated last year.

The charity does not expect that it will receive such a significant legacy in future years.

Reserves

Total Reserves amount to £1,006,342 (2022: £612,724) Movements and classifications of reserves are shown on page 9.

Outlook

Thanks to the legacy from our late member the Charity will be in a strong financial position for the next few years. A new full time minister is to be appointed in late March next year and along with the trustees will be developing plans for the use of the monies in meeting our charitable objectives. It is expected that the monies will be split between rebuilding our reserves, undertaking a number of short to medium term projects within the church and local community and appropriate long-term investments that will provide additional income for the future work of the charity.

Day to day finances continue to be challenging in the current financial climate. We have however managed to keep energy costs under control following the end of a 3 year contract. The Government have made major changes to funding in the Early Years education sector and we still have significant concern over the impact this may have on the Preschool.

The retirement flat that is currently being leased is providing an ongoing income and provides an asset that can be realised in due course if required.

Special Collections

During the year, members and friends raised £396 for Commitment for Life

Acknowledgements

I would like to express my thanks to the Finance Team comprising Gill Webb our FWO secretary, Alison Bruce for managing the hall bookings, Frank Liddell and Gordon Coventry for their accounting advice and Lynne Gill for running the day-to-day accounts packages.

I am extremely grateful to Jonathon Ross for taking on the role as our Independent Examiner.

Most of all, I would like to thank members and friends who generously support the work of the Church with regular and periodic gifts. Thank you.

Stephen Bebbington

Treasurer March 2025



CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's report on the
accounts**

Report to the trustees **ST JOHN'S UNITED REFORMED CHURCH ORPINGTON**

On accounts for the year ended	31st December 2024	Charity no (if any)	1135421
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Set out on pages	1
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I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2024.

Responsibilities and basis of report As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: J.G. Ross	Date: 8 Sept 2025
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Name: Jonathan Ross

Relevant professional qualification(s) or body: Chartered Institute of Public Finance and Accountancy
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Address: 159 Mayfield Drive, Reading, RG4 5JR
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Statement of Financial Activity 1 January 204 to 31 December 2024

	2024	2023
	£	£
Incoming Resources from Charitable Activities		
Freewill Offerings	72,650	78,352
Loose Offerings	4,086	4,119
Gift Aid Tax Refunds	19,421	21,082
Legacies and Donations	438,439	459,342
Uniformed Organisations	500	2,700
Hall Lettings	26,640	31,510
Community Events	100	
Pre-School	59,028	64,690
Babies, Toddlers and Sunday Fun Club	546	691
Thursday Club	1,560	3,606
Solar Feed-in Tariff	4,027	4,397
Other Income	19,875	6,618
Synod Grants	0	35,643
Incoming resources	<u>646,872</u>	<u>712,750</u>
Expenditure on Charitable Activities		
URC Ministry and Mission Fund	90,156	81,963
Worship and Ministry	7,368	9,116
Youth ministry	113	430
Administration	5,227	5,654
Legacy expenses	9,911	4,790
Publicity and Publications	132	434
Community Events	0	100
Pre-School	57,018	58,452
Youth and children	352	1,053
Thursday Club	166	2,072
Premises - Maintenance:		
Repairs and Refurbishments	8,880	66,118
Equipment Servicing	4,749	2,651
Consumables	779	943
Caretaking, Cleaning and Gardening	38,362	21,252
Manse Maintenance and Council Tax	3,680	4,118
Gas	4,268	4,683
Electricity	3,809	3,345
Water, Telephone, Waste disposal	3,179	2,973
Insurance	7,510	7,134
Depreciation Fixed Assets	7,607	10,240
Charitable Activities	<u>253,266</u>	<u>287,521</u>
NET RESOURCES	<u><u>393,606</u></u>	<u><u>425,229</u></u>

Balance Sheet as at 31 December 2024

	2024	2024	2023	2023
	£	£	£	£
Fixed assets				
Audio Visual at cost	32,652		32,652	
Less depreciation	<u>29,385</u>	3,267	<u>26,120</u>	6,532
Boiler at cost	29,626		29,626	
Less depreciation	<u>17,776</u>	11,850	<u>14,813</u>	14,813
Atkins court	225,000	225,000	225,000	225,000
Other Assets at cost	13,736		13,736	
Less depreciation	<u>13,223</u>	<u>513</u>	<u>11,844</u>	<u>1,892</u>
Fixed Assets		<u>240,630</u>		<u>248,237</u>
Current assets				
CAF Bank accounts and cash		513,366		135,491
Nat West Bank accounts		128,241		126,982
Pre-School CAF bank accounts and cash		25,205		23,445
Metro Bank Accounts		21,343		20,100
Debtors		-		-
HMRC Gift Aid Receivable		<u>79,190</u>		<u>59,769</u>
Total Current assets		<u>767,345</u>		<u>365,787</u>
Liabilities				
Creditors		1,634		1,050
Agency Collections		-		-
Pre-School Creditors		-		<u>250</u>
Total Liabilities		<u>1,634</u>		<u>1,300</u>
NET ASSET SURPLUS		<u>1,006,341</u>		<u>612,724</u>
Reserves				
Car		23,750		23,750
General		48,628		72,264
Premises		45,500		45,500
Thursday Club		1,000		1,000
Pre-School		20,000		20,000
Restricted Trinity F&C		60,000		60,000
Gray legacy		<u>807,464</u>		<u>390,210</u>
TOTAL RESERVES		<u>1,006,342</u>		<u>612,724</u>

C Wheeler Joint Church Secretary

S Bebbington, Treasurer

Movement in Reserves		<i>31-Dec</i> <i>2023</i>	Net Incoming/ Outgoing Resources	Transfers between Reserves	31-Dec 2024
		£	£	£	£
Unrestricted					
Designated Funds					
Thursday Club		1,000	1394	-1394	1,000
Pre-School		20,000	2,010	-2,010	20,000
Car		23,750			23,750
Premises		45,500			45,500
Total designated	2	90,250	3,404	-3,404	90,250
Undesignated Funds					
General Reserve		42048	-6735	13315	48,628
Gray Legacy	1	420,439	396,936	-9,911	807,464
Total Unrestricted		552,737	393,605	0	946,342
Restricted Funds					
Trinity F & C		60,000			60,000
Total reserves		612,737	393,605	0	1,006,342

Notes.

1. Gray legacy recorded separately for 2024,
Costs incurred for receipt of legacy transferred to General Reserve
2. All designated reserves maintained at 2023 level

Restricted reserves are subject to limitations on their use, imposed by legislation or the wishes of the donor. Other reserves are available for the general purposes of the church and some of these have been designated for specific items of future expenditure.

Accounting Policies Accounting convention and basis of accounting

The accounts are prepared under the historical cost convention and are prepared under the SORP and FRS 102. The income and expenditure dealt with in these accounts is accounted for on an accruals basis. The accounts include all of the transactions of the Church, the Pre-School and the Toddler Group and Thursday Club.

The trustees have reviewed the accounts and are happy that the charity is an ongoing concern given the current income and current reserves.

There have been no transactions with related parties during the year.

Tax refunds

Donations made to the Church through Gift Aid enable the Church to recover the basic rate tax associated with those donations. Where the tax refund related to donations made in the year has not been recovered at the year-end it is brought into the accounts as an amount recoverable.

Land and Buildings

The Church, the halls and the manse are the property of the United Reformed Church rather than St John's.

The Atkins court flat, a retirement property, is owned by St John's and is held as an investment property. After initial valuation by estate agents the value of the property has been slightly reduced reflecting recent falls in value of similar properties in the area.

Assets

Assets acquired which have been provided for in reserves held for that purpose are written off in the period in which they are made. Other assets acquired in excess of £2,500 in value are capitalised and treated as fixed assets when purchased and are written down to their estimated residual value over their expected useful lives, currently 5 years for cars and 10 years for all other assets.

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY

England & Wales - Charity number 1135421

Accounts

Charity no. 1135421

**ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY
REPORT AND FINANCIAL STATEMENTS**



Year ended 31st December 2023

An unincorporated association affiliated to the United Reformed Church governed by Trust Deed adopted 14 October 2009.

Officers and Advisers

Trustees and Elders Meeting Stephen Bebbington (Treasurer) Jackie Bebbington (appointed AGM 17 th May 2023) Andrew Clare Lesley Clare Fiona Drysdale (appointed AGM 17 th May 2023) Paul Gill Charlotte Leonard Angela Liddell Annette Mace Jacqueline Pasifull (Joint Church Secretary) Jennifer Sheehan Christina Wheeler (Joint Church Secretary)	Elders Meeting in attendance Revd Margaret Collins Revd Wendy Swan Advisers Property Officer: Ian Purton Independent Examiner: Clive Malcolm Address Lynwood Grove, Orpington, BR6 0BG www.stjohnsurc.org.uk
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Appointment of Trustees Those members of the Elders' Meeting who are qualified to serve as charity trustees are collectively the Charity Trustees, responsible under the Charities Act 2006 for the day-to-day oversight, management, safety and insurance of all property and financial resources. Elders are ordained for life and inducted to serve on the Elders' Meeting for a maximum of eight years. Except in exceptional circumstances (e.g., a high level of retirements or where a serving Elder is called to serve as an Office Bearer) they must then stand down for a period of one year before being appointed to the same or another position.

Objects of the Charity

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

Membership

Number on roll 1 st January 2023	179
Profession/Reaffirmation of Faith	
Transfer from other Churches/associate roll	
New Members	2
SUB TOTAL	181

Transfer to other Churches	0
Deaths	7
Resignations	0
Total on Membership as at 31 st Dec 2023	174

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY Charity number 1135421

Main Activities St John's United Reformed Church is a centre for Christian worship and faith development. It runs, sponsors and supports many voluntary groups and organisations serving the local community.

The work of the Church is organised into teams as follows:

Church in Community	Church and World	Faith Development
Finance	Pastoral Care	Property
Publicity and Promotions	Worship	Youth and Children

St John's Church runs the following organisations:

Just Babies
Little Monsters
St John's Pre-School
Thursday Club

St John's Church sponsors and supports Scouting and Guiding groups.

Details of the Activities of the above teams and organisations can be found on the website or from the Church Secretaries.

Main Achievements

The provision of regular acts of worship, service to the community and running and sponsoring various activities for all age groups.

Good Practice

Good Practice is about establishing and maintaining procedures designed to safeguard children, young people and other vulnerable personnel in the church. All adults in the church are responsible for creating a safe caring Christian environment which prevents neglect, sexual or emotional abuse of children, young people or vulnerable adults.

St John's has adopted the URC Good Practice – Safeguarding Children and Young People in the Church sixth edition published 23rd October 2023 (GP6) as the basis for its Safeguarding Policy. A copy of the St John's Safeguarding Policy is available for inspection in the Link. Every church activity or group which involves working with children and young people is responsible for ensuring activities are structured in accordance with this policy to minimise situations where abuse can occur. Non-church run organisations are required to confirm that they have made their own Good Practice provisions. The Policy was last reviewed in 2023.

Two safeguarding co-ordinators are appointed to co-ordinate and implement child protection and vulnerable adult policies and be a first line of communication for adults and children on any issue of Good Practice including reporting suspected abuse.

The Good Practice Policy Statement (available in the Link Vestibule) gives the framework within which Good Practice procedures and activities are structured and monitored at St John's.

Ministry

On 30th April Revd Jennifer Millington retired and moved away. Worship has been led by members and groups from within St John's as well as visiting ministers/lay preachers.



Jacqueline Pasifull
Joint Church Secretary

February 2024

Report of the Treasurer

Statement of Financial Activity

2023 has been an unusual year for the charity as we have received two significant donations / legacies amounting to £455,000, these have resulted in a surplus of £425,229. Ignoring these two sums, and associated costs (£4,790) the charity had a deficit of £24,981 (2022, a surplus of £107).

Incoming resources from charitable activities amounted to gross £712,750 and after removal of significant donations £257,750 (2022: £227,780). Offerings were up by 2% and hall lettings recovered to pre Covid levels. Preschool income was positive resulting in a trading surplus before service charges of £6,238 (2022: £4,236).

Expenditure on charitable activities amounted to £287,521 and after removal of costs associated with the legacy £282,731 (2022: £227,780). The essential electrical work identified in 2020 has been completed at a cost of £59,949, this expense was offset by a 50% (£29,973) grant from Synod. The premise reserve was sufficient to cover the remaining cost.

Legacies & Donations

The charity was the grateful beneficiary of two significant sums in 2023.

The first was a donation from Trinity URC Bromley Trust for £60,000. This trust was wound up during the year and its assets distributed between four local churches that have a similar objective to the main purpose of the Trust – Advancement of Religion. The trust requested and we agreed that the monies should be held in a restricted fund and be used for Mission and Outreach purposes. St John's is currently expecting that the main use of the monies will be to fund family and community work including potentially employing a family and community worker.

The second gift was the residue of the estate of one of our members. This consists of two properties and £170,000 in cash. Probate has been obtained, the monies transferred and one property, a retirement flat, was transferred to the Charity in December, the property has been valued by the estate agents at £225,000.

The second property is not registered with the Land Registry and has a licence tenant in residence. Before the property can be transferred to St John's Charity it must be registered, the executors are proceeding with this registration. Assuming the registration is straight forward and there are no complications with the current resident the executors expect to be able to transfer the property to the Charity in the first half of 2024. If sold it is expected that the property will contribute approximately £425,000 to the Charity's funds.

Reserves

Total Reserves amount to £612,724 (2022: £187,495) Movements and classifications of reserves are shown on page 9.

Outlook

Thanks to the legacy from our late member the Charity will be in a strong financial position for the next few years. The trustees are developing plans for the use of the monies in meeting our charitable objectives. It is expected that the monies will be split between rebuilding our reserves, undertaking a number of short to medium term projects within the church and local community and appropriate long-term investments that will provide additional income for the future work of the charity.

Day to day finances continue to be challenging in the current financial climate and we expect that our energy costs will increase significantly when our current 3-year contract expires in June. The Government have made major changes to funding in the Early Years education sector and we have some concern over the impact this may have on the Preschool. It was encouraging that offerings were up slightly despite a small drop in membership.

Special Collections

During the year, members and friends raised £1,152.60 for Commitment for Life

Acknowledgements

I would like to express my thanks to the Finance Team comprising Gill Webb our FWO secretary, Alison Bruce for managing the hall bookings, Frank Liddell and Gordon Coventry for their accounting advice and Lynne Gill for running the day-to-day accounts packages.

I am extremely grateful to Clive Malcolm for continuing to act as our Independent Examiner.

Most of all, I would like to thank members and friends who generously support the work of the Church with regular and periodic gifts. Thank you.

Stephen Bebbington

Treasurer March 2024

**INDEPENDENT EXAMINER'S REPORT TO THE ELDERS OF
ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY
ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023
(CHARITY NUMBER 1135421)**

Responsibilities and basis of report

I report to the Elders on my examination of the accounts of St John's United Reformed Church Orpington Charity for the year ended 31 December 2023.

As the charity trustees of the church, 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 church's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed the 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 which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records
- the accounts did 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 should 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.



Clive Malcolm
Independent Examiner

20th April 2024

Broc Hill,
Theescombe
Amberley
GL5 5AZ

Statement of Financial Activity 1 January 2023 to 31 December 2023

	2023	2022
	£	£
Incoming Resources from Charitable Activities		
Freewill Offerings	78,352	76,901
Loose Offerings	4,119	4,116
Gift Aid Tax Refunds	21,082	22,023
Legacies and Donations	459,342	6,959
Uniformed Organisations	2,700	2,540
Hall Lettings	31,510	28,116
Community Events		461
Pre-School	64,690	65,225
Babies, Toddlers and Sunday Fun Club	691	377
Thursday Club	3,606	2,185
Solar Feed-in Tariff	4,397	3,613
Other Income	6,618	6,820
Synod Grants	35,643	8,444
Incoming resources	<u>712,750</u>	<u>227,780</u>
Expenditure on Charitable Activities		
URC Ministry and Mission Fund	81,963	81,963
Worship and Ministry	9,116	10,298
Youth ministry	430	9,962
Administration	5,654	4,151
Legacy expenses	4,790	0
Publicity and Publications	434	361
Community Events	100	0
Pre-School	58,452	60,989
Youth and children	1,053	251
Thursday Club	2,072	1,570
Premises - Maintenance:		
Repairs and Refurbishments	66,118	1,672
Equipment Servicing	2,651	3,454
Consumables	943	2,141
Caretaking, Cleaning and Gardening	21,252	18,956
Manse Maintenance and Council Tax	4,118	3,916
Gas	4,683	4,848
Electricity	3,345	3,635
Water, Telephone, Waste disposal	2,973	2,103
Insurance	7,134	5,580
Depreciation Fixed Assets	10,240	11,823
Charitable Activities	<u>287,521</u>	<u>227,673</u>
NET RESOURCES	<u><u>425,229</u></u>	<u><u>107</u></u>

Balance Sheet as at 31 December 2023

	2023	2023	2022	2022
	£	£	£	£
Fixed assets				
Audio Visual at cost	32,652		32,652	
Less depreciation	<u>26,120</u>	6,532	<u>22,855</u>	9,797
Boiler at cost	29,626		29,626	
Less depreciation	<u>14,813</u>	14,813	<u>11,850</u>	17,776
Car at Cost	-		21,112	
Less deprecation	<u>-</u>	-	<u>4,222</u>	16,890
Atkins court	225,000	225,000	-	-
Other Assets at cost	13,736		13,736	
Less depreciation	<u>11,844</u>	<u>1,892</u>	<u>10,471</u>	<u>3,265</u>
Fixed Assets		<u>248,237</u>		<u>47,728</u>
Current assets				
CAF Bank accounts and cash		135,491		76,777
Nat West Bank accounts		126,982		36,610
Pre-School CAF bank accounts and cash		23,445		21,587
Metro Bank Accounts		20,100		-
Debtors		-		350
HMRC Gift Aid Receivable		<u>59,769</u>		<u>38,687</u>
Total Current assets		<u>365,787</u>		<u>174,011</u>
Liabilities				
Creditors		1,050		32,543
Agency Collections		-		1,308
Pre-School Creditors		<u>250</u>		<u>393</u>
Total Liabilities		<u>1,300</u>		<u>34,244</u>
NET ASSET SURPLUS		<u>612,724</u>		<u>187,495</u>
Reserves				
Car		23,750		23,750
General		72,264		97,245
Premises		45,500		45,500
Thursday Club		1,000		1,000
Pre-School		20,000		20,000
Restricted Trinity F&C		60,000		-
Gray legacy		<u>390,210</u>		<u>-</u>
TOTAL RESERVES		<u>612,724</u>		<u>187,495</u>

C Wheeler Joint Church Secretary

 20/4/24

S Bebbington, Treasurer

 20-4-24

Movement in Reserves		<i>31-Dec</i> <i>2022</i>	Net Incoming/ Outgoing Resources	Transfers between Reserves	31-Dec 2023
		£	£	£	£
Unrestricted					
Designated Funds					
Thursday Club		1,000	1534	-1534	1,000
Pre-School		20,000	6,238	-6,238	20,000
Car		23,750		0	23,750
Premises	3	45,500	-30000	30,000	45,500
Total designated	4	90,250	-22,228	22,228	90,250
Undesignated Funds					
General Reserve		97245	-37772	-17438	42,035
Gray Legacy	1		425,229	-4,790	420,439
Total Unrestricted		187,495 0	365,229	0	552,724
Restricted Funds					
Trinity F & C	2		£60,000		60,000
Total reserves		187,495	425,229	0	612,724

Notes.

1. Gray legacy recorded separately for 2023,
Costs incurred for receipt of legacy transferred to General Reserve
2. New restricted reserve for Trinity Trust donation
3. £30,000 used for Rewiring project
4. All designated reserves maintained at 2022 level

Restricted reserves are subject to limitations on their use, imposed by legislation or the wishes of the donor. Other reserves are available for the general purposes of the church and some of these have been designated for specific items of future expenditure.

Accounting Policies Accounting convention and basis of accounting

The accounts are prepared under the historical cost convention. The income and expenditure dealt with in these accounts is accounted for on an accruals basis. The accounts include all of the transactions of the Church, the Pre-School and the Toddler Group and Thursday Club.

Tax refunds

Donations made to the Church through Gift Aid enable the Church to recover the basic rate tax associated with those donations. Where the tax refund related to donations made in the year has not been recovered at the year-end it is brought into the accounts as an amount recoverable.

Land and Buildings

The Church, the halls and the manse are the property of the United Reformed Church rather than St John's.

Assets

Assets acquired which have been provided for in reserves held for that purpose are written off in the period in which they are made. Other assets acquired in excess of £2,500 in value are capitalised and treated as fixed assets when purchased and are written down to their estimated residual value over their expected useful lives, currently 5 years for cars and 10 years for all other assets.

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY

England & Wales - Charity number 1135421

Accounts

Charity no. 1135421

**ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY
REPORT AND FINANCIAL STATEMENTS**



Year ended 31st December 2022

An unincorporated association affiliated to the United Reformed Church governed by Trust Deed adopted 14 October 2009.

Officers and Advisers

<p>Trustees and Elders Meeting Revd Jennifer Millington BA (Minister) Margaret Barnes (Retired Sep 22) Stephen Bebbington (Treasurer-Appointed Sep 22) Johnstone Brown (Treasurer – Retired Sep 22) Andrew Clare (Appointed May 22) Lesley Clare Paul Gill Jonathan Henderson (Retired Sep 22) Charlotte Leonard Angela Liddell Annette Mace (Appointed January 2022) Jacqueline Pasifull (Joint Church Secretary – Appointed Sep 22) Jennifer Sheehan (Appointed May 22) Elizabeth Sutton Clare Veal (Resigned October 22) Christina Wheeler (Joint Church Secretary)</p>	<p>Elders Meeting in attendance Charles Powell - Youth Pastor: (Resigned April 22)</p> <p>Advisers Property Officer: Ian Purton (appointed 9 January 2022) Independent Examiner: Clive Malcolm</p> <p>Address Lynwood Grove, Orpington, BR6 0BG www.stjohnsurc.org.uk</p>
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Appointment of Trustees Those members of the Elders' Meeting who are qualified to serve as charity trustees are collectively the Charity Trustees, responsible under the Charities Act 2006 for the day-to-day oversight, management, safety and insurance of all property and financial resources. Elders are ordained for life and inducted to serve on the Elders' Meeting for a maximum of eight years. Except in exceptional circumstances (e.g., a high level of retirements or where a serving Elder is called to serve as an Office Bearer) they must then stand down for a period of one year before being appointed to the same or another position.

Objects of the Charity

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

Membership

Number on roll 1 st January 2022	179
Profession/Reaffirmation of Faith	3
Transfer from other Churches/associate roll	2
New Members	0
SUB TOTAL	184
Transfer to other Churches	0
Deaths	4
Resignations	1
Total on Membership as at 31 st Dec 2022	179

Main Activities St John's United Reformed Church is a centre for Christian worship and faith development. It runs, sponsors and supports many voluntary groups and organisations serving the local community.

The work of the Church is organised into teams as follows:

Church in Community	Church and World	Faith Development
Finance	Pastoral Care	Property
Publicity and Promotions	Worship	Youth and Children

St John's Church runs the following organisations:

Just Babies
Little Monsters
St John's Pre-School
Thursday Club

St John's Church sponsors and supports Scouting and Guiding groups.

Details of the Activities of the above teams and organisations can be found on the website or from the Church Secretaries.

Main Achievements

The provision of regular acts of worship, service to the community and running and sponsoring various activities for all age groups.

Good Practice

Good Practice is about establishing and maintaining procedures designed to safeguard children, young people and other vulnerable personnel in the church. All adults in the church are responsible for creating a safe caring Christian environment which prevents neglect, sexual or emotional abuse of children, young people or vulnerable adults.

St John's has adopted the URC Good Practice – Safeguarding Children and Young People in the Church fifth edition 2020 (GP5) as the basis for its Safeguarding Policy. A copy of the St John's Safeguarding Policy is available for inspection in the Link. Every church activity or group which involves working with children and young people is responsible for ensuring activities are structured in accordance with this policy to minimise situations where abuse can occur. Non-church run organisations are required to confirm that they have made their own Good Practice provisions. The Policy was last reviewed in 2022.

Two Link Persons are appointed to co-ordinate and implement child protection and vulnerable adult policies and be a first line of communication for adults and children on any issue of Good Practice including reporting suspected abuse.

The Good Practice Policy Statement (available in the Link Vestibule) gives the framework within which Good Practice procedures and activities are structured and monitored at St John's.

Jacqueline Pasifull

Joint Church Secretary



February 2023

Report of the Treasurer

Statement of Financial Activity

The surplus for the year amounted to £107 (2021, a deficit of: £28,725). If it had not been for the surplus on the disposal of the minister's previous car, this surplus would have been a deficit of £5,643.

Incoming resources from charitable activities amounted to £227,780 (2021: £217,180). Offerings were down by approximately 11% which was disappointing. However, Hall letting income has nearly recovered to pre COVID levels. A formal gift day was not held this year but thanks to a few generous individuals' donations were still two thirds of the 2021 figure. Preschool income recovered post COVID, resulting in a trading surplus before service charges of £4,236 (2021: a shortfall of £6,503).

Expenditure on Charitable Activities amounted to £227,672, (2021: £245,905). The essential electrical work identified in 2020 is now scheduled for early 2023. The youth minister decided to leave in the first half of the year. Both these items helped to reduce costs in the year.

Balance Sheet

Total Net Assets amount to £187,495

(2021: £187,388) comprising Net Current Assets of £173,750 (2021: £166,648) and Fixed Assets less depreciation of £47,727 (2020: £38,438).

Gift Aid refunds from HMRC have been received to 5 April 2021.

Reserves

Total Reserves amount to £187,495 (2020: £187,388) Movements and classifications of reserves are shown on page 8.

Outlook

The long term impact of COVID 19 on the Church and its income is still uncertain and may continue to impact offerings of the membership. In addition, essential work on the electrics will cost an estimated £61,000 a half of which will be defrayed by a Synod grant, which has already been received. The premises reserve is sufficient to cover this expenditure. However, the challenge ahead will be to rebuild our reserves.

We understand that the church can expect to receive a substantial legacy from a recently deceased member and if this is confirmed at probate then it may be possible to rebuild our reserves and the church may have opportunities to expand its charitable activities.

Special Collections

During the year, members and friends raised money for the following good causes:

	£
Christian Aid	331.50
Commitment for Life	1,206.95

Acknowledgements

I would like to express my thanks to the Finance Team comprising the Minister, Gill Webb our FWO secretary, Alison Bruce for managing the hall bookings, Frank Liddell and Gordon Coventry for their accounting advice and Lynne Gill for running the day-to-day accounts packages.

My grateful thanks must be given to Johnstone Brown who stepped down as Treasurer in September after many years in the role. His ongoing support and advice has been invaluable.

I am extremely grateful to Clive Malcolm for continuing to act as our Independent Examiner.

Most of all, I would like to thank members and friends who generously support the work of the Church with regular and periodic gifts. Thank you.

Stephen Bebbington

Treasurer March 2023

**INDEPENDENT EXAMINER'S REPORT TO THE ELDERS OF
ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY
ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022
(CHARITY NUMBER 1135421)**

Responsibilities and basis of report

I report to the Elders on my examination of the accounts of St John's United Reformed Church Orpington Charity for the year ended 31 December 2022.

As the charity trustees of the church, 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 church's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed the 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 which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records
- the accounts did 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 should 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.



Clive Malcolm
Independent Examiner

3 May 2023

Broc Hill,
Theescombe
Amberley
GL5 5AZ

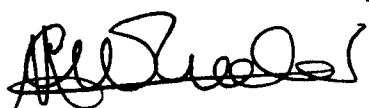
Statement of Financial Activity 1 January 2022 to 31 December 2022

	2,022	2021
	£	£
Incoming Resources from Charitable Activities		
Freewill Offerings	76,901	87,466
Loose Offerings	4,116	4,040
Gift Aid Tax Refunds	22,023	25,073
Legacies and Donations	6,959	9,761
Uniformed Organisations	2,540	2,125
Hall Lettings	28,116	11,751
Community Events	461	
Pre-School	65,225	53,444
Babies, Toddlers and Sunday Fun Club	377	347
Thursday Club	2,185	1,122
Solar Feed-in Tariff	3,613	3,132
Other Income	6,820	2,159
Synod Grants	8,444	16,760
Incoming resources	<u>227,780</u>	<u>217,180</u>
 Expenditure on Charitable Activities		
URC Ministry and Mission Fund	81,963	81,963
Worship and Ministry	10,298	8,577
Youth ministry	9,962	28,933
Administration	4,151	4,717
Publicity and Publications	361	899
Pre-School	60,989	59,948
Youth and children	251	619
Thursday Club	1,570	530
Premises - Maintenance:		
Repairs and Refurbishments	1,672	13,240
Equipment Servicing	3,454	2,967
Consumables	2,141	1,976
Caretaking, Cleaning and Gardening	18,956	15,173
Manse Maintenance and Council Tax	3,916	2,908
Gas	4,848	5,186
Electricity	3,635	2,670
Water, Telephone, Waste disposal	2,103	2,387
Insurance	5,580	5,612
Depreciation Fixed Assets	11,823	7,601
Charitable Activities	<u>227,673</u>	<u>245,906</u>
 NET RESOURCES	<u>107</u>	<u>(28,726)</u>

Balance Sheet as at 31 December 2022

	2022	2022	2021	2021
	£	£	£	£
Fixed assets				
Audio Visual at cost	32,652		32,652	
Less depreciation	<u>22,855</u>	9,797	<u>19,590</u>	13,062
Boiler at cost	29,626		29,626	
Less depreciation	<u>11,850</u>	17,776	<u>8,888</u>	20,738
Car at Cost	21,112		-	
Less depreciation	<u>4,222</u>	16,890	<u>-</u>	-
Other Assets at cost	13,736		13,736	
Less depreciation	<u>10,471</u>	3,265	<u>9,098</u>	4,638
Fixed Assets		<u>47,727</u>		<u>38,438</u>
Current assets				
CAF Bank accounts and cash		76,777		56,294
Nat West Bank accounts		36,610		45,037
Pre-School CAF bank accounts and cash		21,587		18,985
Debtors		350		7,260
HMRC Gift Aid Receivable		38,687		39,073
Total Current assets		<u>174,011</u>		<u>166,649</u>
Liabilities				
Creditors		32,543		15,672
Agency Collections		1,308		-
Pre-School Creditors		393		2,027
Total Liabilities		<u>34,244</u>		<u>17,699</u>
NET ASSET SURPLUS		<u>187,495</u>		<u>187,388</u>
Reserves				
Car		23,750		18,000
General		97,245		95,888
Premises		45,500		45,500
Thursday Club		1,000		1,000
Pre-School		20,000		20,000
Restricted Campbell legacy		0		7,000
TOTAL RESERVES		<u>187,495</u>		<u>187,388</u>

C Wheeler Joint Church Secretary



S Bebbington, Treasurer



Movement in Reserves	31 Dec 2021	Net Outgoing Resources	Transfers between Reserves	Surplus / Deficit for Year	31 Dec 2022
	£	£	£	£	£
Designated					
Thursday Club	1,000	615	-615		1,000
Pre-School	20,000	4,236	-4,236		20,000
Car	18,000		5,750		23,750
Premises	45,500	0	0		45,500
Total designated	84,500	4,851	899		90,250
Restricted					
Campbell legacy	7,000		-7,000		0
General reserve	95,888	-4,851	6,101	107	97,245
Total reserves	187,388	0	0	107	187,495

Restricted reserves are subject to limitations on their use, imposed by legislation or the wishes of the donor. Other reserves are available for the general purposes of the church and some of these have been designated for specific items of future expenditure.

Accounting Policies Accounting convention and basis of accounting

The accounts are prepared under the historical cost convention. The income and expenditure dealt with in these accounts is accounted for on an accruals basis. The accounts include all of the transactions of the Church, the Pre-School and the Toddler Group and Thursday Club.

Tax refunds

Donations made to the Church through Gift Aid enable the Church to recover the basic rate tax associated with those donations. Where the tax refund related to donations made in the year has not been recovered at the year-end it is brought into the accounts as an amount recoverable.

Land and Buildings

The Church, the halls and the manse are the property of the United Reformed Church rather than St John's.

Assets

Assets acquired which have been provided for in reserves held for that purpose are written off in the period in which they are made. Other assets acquired in excess of £2,500 in value are capitalised and treated as fixed assets when purchased and are written down to their estimated residual value over their expected useful lives, currently 5 years for cars and 10 years for all other assets.

Advance payment for electrical work

Southern Synod of the United Reformed Church has provided a grant of £29,973 towards the cost of rewiring the church, as this work is not scheduled until 2023 this money is recorded under Creditors on the balance sheet.

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY

England & Wales - Charity number 1135421

Accounts

Charity no. 1135421

**ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY
REPORT AND FINANCIAL STATEMENTS**



Year ended 31st December 2021

An unincorporated association affiliated to the United Reformed Church governed by Trust Deed adopted 14 October 2009.

Officers and Advisers

<p>Trustees and Elders Meeting Revd Jennifer Millington BA (Minister) Margaret Barnes Stephen Bebbington Johnstone Brown (Treasurer) Lesley Clare Paul Gill Jonathan Henderson (Joint Church Secretary) Charlotte Leonard Angela Liddell Annette Mace (Appointed 9 January 2022) Elizabeth Sutton Clare Veal Christina Wheeler (Joint Church Secretary)</p>	<p>Elders Meeting in attendance Charles Powell - Youth Pastor:</p> <p>Advisers Property Officer: Ian Purton (appointed 9 January 2022) William Murdoch (retired 1 September 2021) Independent Examiner: Clive Malcolm</p> <p>Address Lynwood Grove, Orpington, BR6 0BG www.stjohnsurc.org.uk</p>
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Appointment of Trustees Those members of the Elders' Meeting who are qualified to serve as charity trustees are collectively the Charity Trustees, responsible for the day-to-day oversight, management, safety and insurance of all property and financial resources. Elders are ordained for life and inducted to serve on the Elders' Meeting for a maximum of eight years. Except in exceptional circumstances (e.g., a high level of retirements or where a serving Elder is called to serve as an Office Bearer) they must then stand down for a period of one year before being appointed to the same or another position.

Objects of the Charity

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

Membership

Number on Roll 1st January 2021	180
New members	0
Transfers from other churches/associate roll	1
Sub-total	181
Transfers to other churches	0
Deaths	1
Resignations	1
Number on Roll 31st December 2021	179

Main Activities St John's United Reformed Church is a centre for Christian worship and faith development. It runs, sponsors and supports many voluntary groups and organisations serving the local community.

The work of the Church is organised into teams as follows:

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY Charity number 1135421

Church in Community	Church and World	Faith Development
Finance	Pastoral Care	Property
Publicity and Promotions	Worship	Youth and Children

St John's Church runs the following organisations:

Just Babies
Toddler group – 'Little Monsters'
St John's Pre-School
Youth Group (11 – 18) - The Place
Thursday Club

St John's Church sponsors and supports Scouting and Guiding groups.

Details of the Activities of the above teams and organisations are given in the Annual Reports of Organisations (available on request from the Church Secretary).

Main Achievements

The provision of regular acts of worship, service to the community and running and sponsoring various activities for all age groups.

Good Practice

Good Practice is about establishing and maintaining procedures designed to safeguard children, young people and other vulnerable personnel in the church. All adults in the church are responsible for creating a safe caring Christian environment which prevents neglect, sexual or emotional abuse of children, young people or vulnerable adults.

St John's has adopted the URC Good Practice – Safeguarding Children and Young People in the Church fifth edition 2020 (GP5) as the basis for its Safeguarding Policy. A copy of the St John's Safeguarding Policy is available for inspection in the Link. Every church activity or group which involves working with children and young people is responsible for ensuring activities are structured in accordance with this policy to minimise situations where abuse can occur. Non-church run organisations are required to confirm that they have made their own Good Practice provisions. The Policy was last reviewed in 2020.

Two Link Persons are appointed to co-ordinate and implement child protection and vulnerable adult policies and be a first line of communication for adults and children on any issue of Good Practice including reporting suspected abuse.

The Good Practice Policy Statement (available in the Link Vestibule) gives the framework within which Good Practice procedures and activities are structured and monitored at St John's.

Jonathan Henderson

Joint Church Secretary

March 2022

Report of the Treasurer

Statement of Financial Activity

The deficit for the year amounted to £28,725 (2020, a deficit of: £48,902).

Incoming resources from charitable activities amounted to £217,181 (2020: £225,317). Offerings held up remarkably well but, for a second year, hall lettings were reduced due to the impact of COVID 19. The Gift Day in December raised £7,715 plus Gift Aid refunds of £1,928 bringing the total to £9,643. Preschool income fell, again a casualty of COVID, resulting in a trading shortfall before service charges of £6,514 (2020: a surplus of £11,726).

Expenditure on Charitable Activities amounted to £245,906 (2020: £274,219). The survey for essential electrical work amounting to £9,006 has been completed but this has been partially offset by a grant from Synod for half this sum.

Balance Sheet

Total Net Assets amount to £187,388 (2020: £216,113) comprising Net Current Assets of £166,649 (2020: £181,787) and Fixed Assets less depreciation of £38,438 (2020: 46,039).

Gift Aid refunds from HMRC have been received to 5 April 2019.

Reserves

Total Reserves amount to £187,388 (2020: £216,113) Movements and classifications of reserves are shown on page 8.

Outlook

COVID 19 will continue to influence income receipts, particularly hall lettings. In addition, essential work on the electrics will cost an estimated £81,000 a half of which will be defrayed by a Synod grant. The premises reserve is sufficient to cover this expenditure. However, the challenge ahead will be to rebuild our reserves.

Special Collections

During the year, members and friends raised money for the following good causes:

	£
Christian Aid	1,477
Commitment for Life	1,623

Acknowledgements

I would like to express my grateful thanks to the Finance Team comprising the Minister, Gill Webb our FWO secretary, Alison Bruce for managing the hall bookings, Frank Liddell and Gordon Coventry for their accounting advice and Lynne Gill - first reserve for the accounting package.

I am extremely grateful to Clive Malcolm for continuing to act as our Independent Examiner.

Most of all, I would like to thank members and friends who generously support the work of the Church with regular and periodic gifts. Thank you.

Johnstone Brown

Treasurer

March 2022

**INDEPENDENT EXAMINER'S REPORT TO THE ELDERS OF
ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY
ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021
(CHARITY NUMBER 1135421)**

Responsibilities and basis of report

I report to the Elders on my examination of the accounts of St John's United Reformed Church Orpington Charity for the year ended 31 December 2021.

As the charity trustees of the church, 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 church's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed the 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 which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records
- the accounts did 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 should 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.



Clive Malcolm
Independent Examiner

2 March 2022

Brook Hill,
Theescombe
Amberley
GL5 5AZ

Statement of Financial Activity 1 January 2021 to 31 December 2021

	2,021	2,020
Incoming Resources from Charitable Activities	£	£
Freewill Offerings	87,466	84,236
Loose Offerings	4,040	2,871
Gift Aid Tax Refunds	25,073	22,228
Legacies and Donations	9,761	5,116
Uniformed Organisations	2,125	1,100
Hall Lettings	11,751	8,619
Community Events		480
Pre-School	53,435	72,719
Babies, Toddlers and Sunday Fun Club	347	116
Thursday Club	1,122	760
Solar Feed-in Tariff	3,132	3,535
Other Income	2,169	291
Synod Grants	16,760	23,246
Incoming resources	217,181	225,317
Expenditure on Charitable Activities		
URC Ministry and Mission Fund	81,963	78,060
Worship and Ministry	8,577	7,492
Youth ministry	28,933	28,146
Administration	4,717	3,766
Publicity and Publications	899	8,682
Pre-School	59,948	60,993
Youth and children	619	793
Thursday Club	530	457
Premises - Maintenance:		
Repairs and Refurbishments	13,240	30,394
Equipment Servicing	2,967	3,891
Consumables	1,976	3,465
Caretaking, Cleaning and Gardening	15,173	12,318
Manse Maintenance and Council Tax	2,908	8,739
Gas	5,186	3,708
Electricity	2,670	2,290
Water, Telephone, Waste disposal	2,387	2,678
Insurance	5,612	5,139
Depreciation Fixed Assets	7,601	13,208
Charitable Activities	245,906	274,219
NET OUTGOING RESOURCES	(28,725)	(48,902)

Balance Sheet as at 31 December 2021

	2021	2021	2020	2020
	£	£	£	£
Fixed assets				
Audio Visual at cost	32,652		32,652	
Less depreciation	<u>19,590</u>	13,062	<u>16,325</u>	16,327
Boiler at cost	29,626		29,626	
Less depreciation	<u>8,888</u>	20,738	<u>5,925</u>	23,700
Other Assets at cost	13,736		13,736	
Less depreciation	<u>9,098</u>	4,638	<u>7,725</u>	6,012
Fixed Assets		<u>38,438</u>		<u>46,039</u>
Current assets				
CAF Bank accounts and cash		56,294		57,275
Nat West Bank accounts		45,037		42,102
Pre-School CAF bank accounts and cash		18,985		38,173
Debtors		7,260		500
HMRC Gift Aid Receivable		<u>39,073</u>		<u>43,737</u>
Total Current assets		<u>166,649</u>		<u>181,787</u>
Liabilities				
Creditors		15,672		8,826
Pre-School Creditors		<u>2,027</u>		<u>2,887</u>
Total Liabilities		<u>17,699</u>		<u>11,713</u>
NET ASSET SURPLUS		<u>187,388</u>		<u>216,113</u>
Reserves				
Car		18,000		15,000
General		95,888		116,113
Premises		45,500		50,000
Thursday Club		1,000		1,000
Pre-School		20,000		20,000
Restricted Campbell legacy		<u>7,000</u>		<u>14,000</u>
TOTAL RESERVES		<u>187,388</u>		<u>216,113</u>

J Millington, Minister

J Brown, Treasurer

Movement in Reserves	<i>31 Dec 2020</i>	Net Outgoing Resources	Transfers between Reserves	31 Dec 2021
	£	£	£	£
Designated				
Thursday Club	1,000	592	-592	1,000
Pre-School	20,000	-6,514	6,514	20,000
Car	15,000		3,000	18,000
Premises	50,000	0	-4,500	45,500
Total designated	<u>86,000</u>	<u>-5,922</u>	<u>4,422</u>	84,500
Restricted				
Campbell legacy	14,000		-7,000	7,000
General reserve	116,113	-22,803	2,578	95,888
Total reserves	<u><u>216,113</u></u>	<u><u>-28,725</u></u>	<u><u>0</u></u>	187,388

Restricted reserves are subject to limitations on their use, imposed by legislation or the wishes of the donor. Other reserves are available for the general purposes of the church and some of these have been designated for specific items of future expenditure.

Accounting Policies Accounting convention and basis of accounting

The accounts are prepared under the historical cost convention. The income and expenditure dealt with in these accounts is accounted for on an accruals basis. The accounts include all of the transactions of the Church, the Pre-School and the **Toddler Group** and Thursday Club.

Tax refunds

Donations made to the Church through Gift Aid enable the Church to recover the basic rate tax associated with those donations. Where the tax refund related to donations made in the year has not been recovered at the year-end it is brought into the accounts as an amount recoverable.

Land and Buildings

The Church, the halls and the manse are the property of the United Reformed Church rather than St John's.

Assets

Assets acquired which have been provided for in reserves held for that purpose are written off in the period in which they are made. Other assets acquired in excess of £2,500 in value are capitalised and treated as fixed assets when purchased and are written down to their estimated residual value over their expected useful lives, currently 5 years for cars and 10 years for all other assets.

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY

England & Wales - Charity number 1135421

Accounts

Charity no. 1135421

**ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY
REPORT AND FINANCIAL STATEMENTS**



Year ended 31st December 2020

An unincorporated association affiliated to the United Reformed Church governed by Trust Deed adopted 14 October 2009.

Officers and Advisers

Trustees and Elders Meeting Revd Jennifer Millington BA (Minister) Margaret Barnes Stephen Bebbington Johnstone Brown (Treasurer) Lesley Clare Paul Gill Jonathan Henderson (Joint Church Secretary) Elizabeth Howells (retired 1 September 2020) Charlotte Leonard Angela Liddell Amy Smit (retired 1 September 2020) Elizabeth Sutton Clare Veal Christina Wheeler (Joint Church Secretary)	Elders Meeting in attendance Annette Mace (appointed 1 September 2020 but not yet ordained) Charles Powell - Youth Pastor: Advisers Property Officer: William Murdoch Independent Examiner: Clive Malcolm Address Lynwood Grove, Orpington, BR6 0BG www.stjohnsurc.org.uk
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Appointment of Trustees

Those members of the Elders' Meeting who are qualified to serve as charity trustees are collectively the Charity Trustees, responsible under the Charities Act 2006 for the day-to-day oversight, management, safety and insurance of all property and financial resources.

Elders are ordained for life and inducted to serve on the Elders' Meeting for a maximum of eight years. Except in exceptional circumstances (e.g., a high level of retirements or where a serving Elder is called to serve as an Office Bearer) they must then stand down for a period of one year before being appointed to the same or another position.

Objects of the Charity

The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

Membership

Number on Roll 1st January 2020	183
New members	0
Transfers from other churches/associate roll	0
Sub-total	183
Transfers to other churches	0
Deaths	3
Resignations	0
Number on Roll 31st December 2019	180

Main Activities

St John's United Reformed Church is a centre for Christian worship and faith development. It runs, sponsors and supports many voluntary groups and organisations serving the local community.

The work of the Church is organised into teams as follows:

Church in Community	Church and World	Faith Development
Finance	Pastoral Care	Property
Publicity and Promotions	Worship	Youth and Children

St John's Church runs the following organisations:

TGIS (Thank God It's Sunday)
Just Babies
Toddler groups
St John's Pre-School
Sunday Fun Club
Friendship Club
Men of Leisure

St John's Church sponsors and supports Scouting and Guiding groups.

Details of the Activities of the above teams and organisations are given in the Annual Reports of Organisations (available on request from the Church Secretary).

Main Achievements

The provision of regular acts of worship, service to the community and running and sponsoring various activities for all age groups.

Good Practice

Good Practice is about establishing and maintaining procedures designed to safeguard children, young people and other vulnerable personnel in the church. All adults in the church are responsible for creating a safe caring Christian environment which prevents neglect, sexual or emotional abuse of children, young people or vulnerable adults.

St John's has adopted the URC Good Practice – Safeguarding Children and Young People in the Church fourth edition 2015 (GP4) as the basis for its Safeguarding Policy. A copy of the St John's Safeguarding Policy is available for inspection in the Link. Every church activity or group which involves working with children and young people is responsible for ensuring activities are structured in accordance with this policy to minimise situations where abuse can occur. Non-church run organisations are required to confirm that they have made their own Good Practice provisions. The Policy was last reviewed in 2019.

Two Link Persons are appointed to co-ordinate and implement child protection and vulnerable adult policies and be a first line of communication for adults and children on any issue of Good Practice including reporting suspected abuse.

The Good Practice Policy Statement (available in the Link Vestibule) gives the framework within which Good Practice procedures and activities are structured and monitored at St John's.

Jonathan Henderson

Joint Church Secretary

February 2021

Report of the Treasurer

Statement of Financial Activity

During the year, we sustained a loss of £48,902 (2019, a surplus of: £45,778).

Incoming resources from charitable activities amounted to £225,317 (2019: £275,985). Freewill offerings held up remarkably well but hall lettings and contributions from the uniformed organisations fell due to the impact of COVID 19. Legacies of £5,116 compare with £32,370 in 2019. Synod mission and premises grants totaled £23,246 (2019: £4,214) including £10,000 from the Synod Mission Fund.

Expenditure on Charitable Activities amounted to £274,219 (2019: £229,615). During the year, kitchen facilities were upgraded in the Link, a new floor was installed in the Morton hall and the fire alarm was extended into the church. These costs are included in Repairs and Refurbishments amounting to £28,146 (2019 £9,343) but mitigated by a Synod grant of £9,246. The cost of the new website is included under Publicity and Publications £8,682 (2019 £4,362).

Balance Sheet

The solar panels and car included under fixed assets have now been fully depreciated and written down to zero. The Net Asset surplus amounts to £216,113 (2019: £265,016).

Gift Aid refunds from HMRC have been received to 5 April 2019.

Reserves

Movements in reserves are shown on page 8.

Outlook

Another substantial deficit is anticipated in 2021, mostly reflecting the impact of COVID 19 on hall lettings but also anticipating a continuation of the downward trend in offerings. This is more than covered by our General Reserve but the underlying position will become clearer when more normal conditions return, hopefully by mid-year.

Special Collections

During the year, members and friends raised money for the following good causes:

	£
Church Benevolent Fund	489
Commitment for Life	1,094

Acknowledgements

I would like to express my grateful thanks to the Finance Team comprising the Minister, Gill Webb our FWO secretary, Alison Bruce for managing the hall bookings, Frank Liddell and Gordon Coventry for their accounting advice and Lynne Gill - first reserve for the accounting package.

I am extremely grateful to Clive Malcolm for continuing to act as our Independent Examiner.

Most of all, I would like to thank members and friends who generously support the work of the Church with regular and periodic gifts. Thank you.

Johnstone Brown

Treasurer

February 2021

Independent Examiner's Report

Responsibilities and basis of report

I report to the Elders on my examination of the accounts of St John's United Reformed Church Orpington for the year ended 31 December 2020.

As the charity trustees of the church, 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 church's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Clive Malcolm

Independent Examiner

Broc Hill, Theescombe
Amberley, Stroud
Gloucestershire
GL5 5AZ

February 2021

Statement of Financial Activity 1 January 2020 to 31 December 2020

	2,020	2019
	£	£
Incoming Resources from Charitable Activities		
Freewill Offerings	84,236	88,083
Loose Offerings	2,871	7,239
Gift Aid Tax Refunds	22,228	23,474
Legacies and Donations	5,116	32,370
Uniformed Organisations	1,100	4,705
Hall Lettings	8,619	34,062
Community Events	480	325
Youth and Children:		
Pre-School	72,719	70,106
Babies, Toddlers and Sunday Fun Club	116	931
Friendship Club and Men of Leisure	760	3,732
Solar Feed-in Tariff	3,535	3,225
Other Income	291	3,519
Synod Grants	23,246	4,214
Incoming resources totals	225,317	275,985
Expenditure on Charitable Activities		
URC Ministry and Mission Fund	78,060	75,792
Worship and Ministry	7,492	8,728
Youth ministry, organist and choir	28,146	9,343
Administration	3,766	4,585
Publicity and Publications	8,682	4,362
Youth and Children:		
Pre-School	60,993	61,562
Junior Church and other	793	1,892
Friendship Club, Men of Leisure	457	1,771
Premises - Maintenance:		
Repairs and Refurbishments	30,394	7,262
Equipment Servicing	3,891	4,853
Consumables	3,465	3,142
Caretaking and Cleaning	12,318	15,749
Manse Maintenance and Council Tax	8,739	5,231
Gas	3,708	2,897
Electricity	2,290	2,664
Water, Telephone, Waste disposal	2,678	2,275
Insurance	5,139	4,892
Depreciation Fixed Assets	13,208	13,207
Charitable Activities Totals	274,219	230,207
NET OUTGOING/INCOMING RESOURCES	-48,902	45,778

Balance Sheet as at 31 December 2020

	2020	2020	2019	2019
	£	£	£	£
Fixed assets				
Audio Visual at cost	32,652		32,652	
Less depreciation	16,325	16,327	13,060	19,592
Boiler at cost	29,626		29,626	
Less depreciation	5,925	23,700	2,963	26,663
Car at cost	15,533		15,533	
Less depreciation	15,533	0	12,425	3,108
Solar Panels at cost	25,000		25,000	
Less depreciation	25,000	0	22,500	2,500
Other Assets at cost	13,736		13,736	
Less depreciation	7,725	6,012	6,352	7,384
Fixed Assets less depreciation		46,039		59,247
Current assets				
CAF Bank accounts		57,275		50,274
Nat West Bank accounts		42,102		81,928
Pre-School CAF bank accounts		38,173		35,390
Debtors		500		4,613
HMRC Gift Aid Receivable		43,737		43,515
Total Current assets		181,787		215,720
Liabilities				
Creditors		8,826		6,666
Pre-School Creditors		2,887		3,285
Total Liabilities		11,713		9,951
NET ASSET SURPLUS		216,113		265,016
Reserves				
Car		15,000		12,000
General		116,113		139,566
Premises		50,000		70,000
Friendship Club		1,000		1,000
Men of Leisure		0		450
Pre-School		20,000		20,000
Restricted Campbell legacy		14,000		17,000
Restricted Thomas donation		0		5,000
TOTAL RESERVES		216,113		265,016

J Millington, Minister

J Brown, Treasurer

Movement in Reserves	<i>31 Dec 2019</i>	Net Incoming Resources	Transfers between Reserves	31 Dec 2020
	£	£	£	£
Designated				
Friendship Club	1,000	600	(600)	1,000
Men of Leisure	450	160	(610)	0
Pre-School	20,000	11,726	(11,726)	20,000
Car	12,000		3,000	15,000
Premises	70,000	0	(20,000)	50,000
Total designated	103,450	12,486	(29,936)	86,000
Restricted				
Campbell legacy	17,000		(3,000)	14,000
Website	5,000		(5,000)	0
General reserve	139,566	(61,389)	37,936	116,113
Total reserves	265,016	(48,903)	0	216,113

Restricted reserves are subject to limitations on their use, imposed by legislation or the wishes of the donor. Other reserves are available for the general purposes of the church and some of these have been designated for specific items of future expenditure.

Accounting Policies

Accounting convention and basis of accounting

The accounts are prepared under the historical cost convention. The income and expenditure dealt with in these accounts is accounted for on an accruals basis. The accounts include all of the transactions of the Church, the Pre-School and the Toddler Group, Friendship Club and Men of Leisure.

Tax refunds

Donations made to the Church through Gift Aid enable the Church to recover the basic rate tax associated with those donations. Where the tax refund related to donations made in the year has not been recovered at the year-end it is brought into the accounts as an amount recoverable.

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Assets

Assets acquired which have been provided for in reserves held for that purpose are written off in the period in which they are made. Other assets acquired in excess of £2,500 in value are capitalised and treated as fixed assets when purchased and are written down to their estimated residual value over their expected useful lives, currently 5 years for cars and 10 years for all other assets.

Expenditure on assets acquired under £2,500 is treated as revenue expenditure in the period in which it is made.