

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
--	---

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	31 Dec 2019	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.

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.

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