

Charity no. 1135421

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



**Year ended 31<sup>st</sup> December 2021**

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

### Officers and Advisers

<b>Trustees and Elders Meeting</b> 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)	<b>Elders Meeting in attendance</b> Charles Powell - Youth Pastor:  <b>Advisers</b> Property Officer: Ian Purton (appointed 9 January 2022) William Murdoch (retired 1 September 2021) Independent Examiner: Clive Malcolm  <b>Address</b> Lynwood Grove, Orpington, BR6 0BG <a href="http://www.stjohnsurc.org.uk">www.stjohnsurc.org.uk</a>
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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:

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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

Broc Hill,  
Theescombe  
Amberley  
GL5 5AZ

▼ **Statement of Financial Activity 1 January 2021 to 31 December 2021**

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

**Balance Sheet as at 31 December 2021**

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

J Millington, Minister

J Brown, Treasurer

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

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.