

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
---	---

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

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

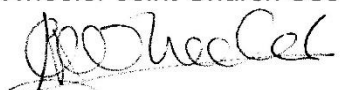
Statement of Financial Activity 1 January 2023 to 31 December 2023

	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	712,750	227,780
 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	287,521	227,673
 NET RESOURCES	425,229	107

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>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>	1,892	<u>10,471</u>	3,265
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>		-
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 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		<u>187,495</u>	<u>425,229</u>	<u>0</u>	<u>612,724</u>

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.