

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021

FOR
BROMLEY UNITED REFORMED CHURCH**

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

BROMLEY UNITED REFORMED CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 December 2021

	Page
Reference and administrative details	1
Report of the trustees	2 to 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 to 16
Detailed statement of financial activities	17 to 18

BROMLEY UNITED REFORMED CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 December 2021

TRUSTEES & ELDERS

Revd Elaine Colechin (Chair - inducted 1.5.21)
S Fellingham (Local Church Leader)
Miss J Hodgkinson (deceased 8.5.21)
Mrs E Johnson
M Toplis (resigned 16.7.21)
Mrs J Davies
Mrs R H Howard
Ms J Isaacson
R Heath

PRINCIPAL ADDRESS

20 Widmore Road
Bromley
Kent
BR1 1RY

**REGISTERED CHARITY
NUMBER**

1135594

INDEPENDENT EXAMINER

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

BROMLEY UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES for the year ended 31 December 2021

The Trustees present their report with the financial statements for the charity for the year ended 31st December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015).

OBJECTIVE AND ACTIVITIES

Objectives and Aims

The Church's continuing objective is to bring the Christian message to people, to serve the local community especially the vulnerable, the displaced and the marginalised, and to benefit the public. Its central location serving a wide range of activities within it, means that many people have access to the building, which we recognise as an opportunity to further these aims.

Public Benefit

The Trustees have complied with the duty as per Section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit and consider that the objectives and aims of the charity described above, enable it to meet its obligations to the Charity Commission and to benefit the public.

Internal Organisation

During 2021 members were the Minister, three serving Elders and two Trustees appointed by Church Meeting (dates and changes as noted above): Stephen Fellingham (Local Church Leader as Chairman until 1 May), Mrs Judith Davies (Church Secretary until September), Miss Joyce Hodgkinson (Trustee Secretary), Mrs Ruth Howard (Trustee Secretary in succession to Miss Hodgkinson and appointed Church Secretary on 24 October), Mrs Eve Johnson and Michael Toplis. Ms Julia Isaacson and Russell Heath, Elders, also attended meetings, together with Finance Officer/Administrator, Mrs Diana Tutt. Taking advantage of the Charity Commission's dispensation that meetings during the continuing Covid 19 pandemic could take place using audio visual technology, six meetings were held by Zoom and three in person.

For part of the duration of this report, the church continued in ministerial vacancy but fortunately there were two qualified lay preachers: Stephen Fellingham, BD, Local Church Leader and Co-ordinator of the 5000 Project (inactive during the pandemic) and Mrs Judith Davies, MA, MA(Ed), Together they led the church and, with the welcome support of the Interim Moderator, Revd. Bryn Thomas, ensured the weekly Sunday worship of the church either by Zoom or in the Chapel when restrictions began to ease. Revd. Elaine Colechin was inducted on 1 May to serve as the Minister of Word and Sacraments in the Pastorate of St Mark's United Church Greenwich and Bromley United Reformed Church. We were pleased to congratulate Elaine on the news that she would be formally awarded her Ph.D. early in 2022.

Ongoing Activities during 2021 with pandemic restrictions in force until July

The church complex is large and centrally placed with eight rooms and two kitchens available for hire which are widely used in normal circumstances. Without the income derived from room lettings the church would not be able to continue and closure to most hirers for the greater part of 2021 has caused grave financial concern. However, the building remained open to essential groups (see below), complying with the hygiene and spacing requirements applying at the time. It was necessary to draw £20,000 from capital investment funds in January 2021 to cover ongoing costs. One of the Trustees, Mrs Ruth Howard, carries the portfolio for fundraising, and steered through an application to Southern Synod for support for a major refurbishment project, in particular replacement boilers. The boilers installed when the building opened in 1989 no longer worked and the church faced the autumn/winter season without heating. The balance of the costs of the work was met by part of a generous legacy from a former Trustee, Ms Lynsey Wardle. The Trustees wish to record their thanks to regular users of the building and the staff team for their patience and resilience in enduring the cold conditions. However, several bookings were lost during the autumn and winter. The Administrator, a qualified Accountant, prepares our accounts for Independent Examination and normally works part time four days per week, also overseeing the day-to-day running of the building. The Bookings Officer normally works three days per week and there are two caretakers. During 2021, staff continued to be furloughed as necessary until the scheme ended in September. During the year an interim payment of £35,000 was received from our insurers under the business interruption section of the policy. Final settlement of the whole claim is expected in 2022.

BROMLEY UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES for the year ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In normal circumstances our Church Outreach Programme comprises:

- a) The 5000 Project:** the Project worked with people who are homeless or those in vulnerable housing situations and also those with learning difficulties, mental health issues or who have alcohol or drug addictions, as well as people who are living alone and simply want company. A three course freshly cooked lunch had previously been provided on Mondays, with a community café operating on Fridays. Regrettably, from the start of the first lockdown in March 2020 the Project had to be held in abeyance and continued to be so whilst plans are made to relaunch in a different format, more suited to changed needs.
- b) Community Café:** provided coffee on Tuesdays and Wednesdays but was also unable to operate throughout most of 2021.
- c) Jigsaw Puzzle Club:** had been meeting fortnightly on Wednesday mornings for over ten years. During 2021, the decision was made not to try to reopen, and the collection of puzzles was donated elsewhere.
- d) Badminton Club (Tuesday evening, Wednesday morning):** were able to return to regular sessions in August 2021, providing social support and opportunity for gentle exercise, essential for good mental and physical health.

Co-operation with essential services

- a) Trussell Trust Food Bank:** continued to operate from its dedicated accommodation in the building on Tuesdays and Thursdays.
- b) Bromley Homeless:** In May 2021, Bromley Homeless Shelter and the Latch Advice Service (assisting under 25s) combined as one charity. Advice services continued to be offered two days a week and additional support groups were set up. Referrals to the Food Bank were assisted by the organisations being co-located in Bromley URC. As in 2020, winter shelter was mainly provided in hotels but Bromley Homeless provided meals, arranging a mixture of delivery and collection services from the church premises, which was a safe haven in particularly difficult times for those without shelter or washing facilities.
- c) Bromley GP Alliance:** through the Cator Medical Practice provided surgeries and vaccination clinics for homeless people not registered with a GP. Clients could also access other medical services, including mental health referrals.

BROMLEY UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES for the year ended 31 December 2021

FINANCIAL REVIEW

Financial position

The year-end figures show a healthy surplus of £132,512 in unrestricted funds and £1,808 in restricted funds, giving a total surplus at the end of 2021 of £134,320 compared to a deficit of £39,519 at the end of 2020. Cash balances at the end of 2021 are strong with £165,700 in unrestricted funds and £21,109 in restricted funds. Total cash balances at the end of the year were £186,809. However, this is a result of the timing of the year-end following the legacy and receipt of the insurance claim. Analysis of quarterly balances demonstrates that income and expenditure were not at the desired break-even point.

The Church's financial position and reserves policy is reviewed regularly by the Trustees. Predicted income and expenditure for the year to 31 December 2022 is very difficult to estimate with lettings not yet returned to 2019 levels, although there are encouraging signs; this affects the ability to address further major maintenance work on other parts of heating and electrical systems and Velux windows. The trustees have sought advice on the most urgent projects and continue to explore fundraising and grant opportunities to cover what will be significant costs; sufficient reserves will remain in place should it be necessary to wind up for any reason. As at the year end the unrestricted fund totalled £274,018 (2020: £141,506) and the restricted fund totalled £21,109 (2020: £19,301).

THE FUTURE

This report reflects the position of the Church during the year 2021 which continued to be challenged by the Covid pandemic. Services continued as planned by Zoom and in person on Sundays from the end of May; the resumption of worship together, including the celebration of Holy Communion was welcomed by the small fellowship. New audio-visual equipment allowed services to be accessed by Zoom by members unable to attend through physical infirmity, extending fellowship even further. External groups did begin to return when it was possible and use of the building has continued to increase, especially after the completion of the heating works; we trust this is a good sign for the future. Where 2022 will take Bromley URC is far from clear but the Trustees and Elders, together with the new Minister, will continue to take a wide, positive attitude and intend to remain open in the service of God and of the community in central Bromley.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

Until the pandemic, Trustees were appointed on a three-year rotational basis by church members at their AGM. The forthcoming AGM needs to regularise appointments that were extended by default and changes to formalise the ability to hold remote meetings if required again in future and make a number of other changes in line with current practice and advice from the United Reformed Church. Appointments have complied with the requirement of the Charity Commission following their granting of charitable status obtained on 19 April 2010, registration number 1135594. Normally, Eldership of the church had combined trustee responsibility in their membership although non-elder trustees have also been appointed by the Church Meeting. The revised constitution follows the model which allows for this.

BROMLEY UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES for the year ended 31 December 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Church SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by order of the board of trustees on and signed on its behalf by:

.....
Revd Elaine Colechin – Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BROMLEY UNITED REFORMED CHURCH**

Independent examiner's report to the trustees of Bromley United Reformed Church

I report to the charity trustees on my examination of the accounts of Bromley United Reformed Church (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Paul Allan BSocSc FCA
Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date:

BROMLEY UNITED REFORMED CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	106,817	1,808	108,625	18,447
Other trading activities	3	74,926	-	74,926	64,076
Investment income	4	3,875	-	3,875	742
Other income		<u>71,669</u>	<u>-</u>	<u>71,669</u>	<u>22,817</u>
Total		257,287	1,808	259,095	106,082
EXPENDITURE ON					
Charitable activities	5				
Cost of church activities		115,477	-	115,477	120,419
Minister costs		<u>12,789</u>	<u>-</u>	<u>12,789</u>	<u>20,162</u>
Total		128,266	-	128,266	140,581
Net gains/(losses) on investments		<u>3,491</u>	<u>-</u>	<u>3,491</u>	<u>(5,020)</u>
NET INCOME/(EXPENDITURE)		132,512	1,808	134,320	(39,519)
RECONCILIATION OF FUNDS					
Total funds brought forward		141,506	19,301	160,807	200,326
TOTAL FUNDS CARRIED FORWARD		<u>274,018</u>	<u>21,109</u>	<u>295,127</u>	<u>160,807</u>

The notes form part of these financial statements

BROMLEY UNITED REFORMED CHURCH

BALANCE SHEET 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	13,412	-	13,412	13,477
Investments	11	<u>71,713</u>	<u>-</u>	<u>71,713</u>	<u>86,416</u>
		85,125	-	85,125	99,893
CURRENT ASSETS					
Debtors	12	36,061	-	36,061	5,972
Cash at bank		<u>165,700</u>	<u>21,109</u>	<u>186,809</u>	<u>63,681</u>
		201,761	21,109	222,870	69,653
CREDITORS					
Amounts falling due within one year	13	<u>(12,868)</u>	<u>-</u>	<u>(12,868)</u>	<u>(8,739)</u>
NET CURRENT ASSETS		<u>188,893</u>	<u>21,109</u>	<u>210,002</u>	<u>60,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>274,018</u>	<u>21,109</u>	<u>295,127</u>	<u>160,807</u>
NET ASSETS		<u>274,018</u>	<u>21,109</u>	<u>295,127</u>	<u>160,807</u>
FUNDS	14				
Unrestricted funds				274,018	141,506
Restricted funds				<u>21,109</u>	<u>19,301</u>
TOTAL FUNDS				<u>295,127</u>	<u>160,807</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Revd Elaine Colechin – Chair of Trustees

The notes form part of these financial statements

BROMLEY UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

The URC Ministry & Mission Fund contribution is paid regularly and is included in the financial statements for the year to which it relates. Resources expended are included in the Statement of Financial Activities on an accruals bases, inclusive of any VAT, and are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Costs have been allocated to specific departments based on their specific relevance to the church as a whole (general) or as outlined by restricted fund requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Fixed asset investments are stated at mid market value at the balance sheet date. All investments are UK based.

BROMLEY UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 31 December 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	14,787	16,230
Gift aid	2,864	2,217
Legacies	<u>90,974</u>	<u>-</u>
	<u>108,625</u>	<u>18,447</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Rents received	74,585	63,093
Catering & cafe	<u>341</u>	<u>983</u>
	<u>74,926</u>	<u>64,076</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Other fixed asset invest - FII	3,738	720
Deposit account interest	<u>137</u>	<u>22</u>
	<u>3,875</u>	<u>742</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Cost of church activities	25,481	89,996	115,477
Minister costs	<u>12,789</u>	<u>-</u>	<u>12,789</u>
	<u>38,270</u>	<u>89,996</u>	<u>128,266</u>

6. SUPPORT COSTS

	Caretaking £	Other £	Other 2 £	Governance £	Totals £
Cost of church activities	<u>37,407</u>	<u>41,335</u>	<u>8,374</u>	<u>2,880</u>	<u>89,996</u>

BROMLEY UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 31 December 2021**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2021	2020
	Cost of church activities £	Total activities £
Wages	37,407	39,395
Rates and water	2,942	3,266
Insurance	6,086	6,102
Light and heat	18,830	14,105
Repairs & maintenance	10,091	10,382
Sundries	33	55
Depreciation of tangible fixed assets	3,353	3,369
Cleaning	1,202	2,047
Office expenses, postage & stationery	2,264	3,086
Telephone & internet	1,338	1,988
Legal fees & subscriptions	3,570	3,300
Independent examiner	<u>2,880</u>	<u>2,820</u>
	<u>89,996</u>	<u>89,915</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	2	2
Organist	-	1
Caretakers	<u>2</u>	<u>3</u>
	<u>4</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

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BROMLEY UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,026	2,421	18,447
Other trading activities	63,397	679	64,076
Investment income	742	-	742
Other income	<u>22,817</u>	<u>-</u>	<u>22,817</u>
Total	102,982	3,100	106,082
EXPENDITURE ON			
Charitable activities			
Cost of church activities	119,981	438	120,419
Minister costs	<u>20,162</u>	<u>-</u>	<u>20,162</u>
Total	140,143	438	140,581
Net gains/(losses) on investments	<u>(5,020)</u>	<u>-</u>	<u>(5,020)</u>
NET INCOME/(EXPENDITURE)	(42,181)	2,662	(39,519)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>183,687</u>	<u>16,639</u>	<u>200,326</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>141,506</u></u>	<u><u>19,301</u></u>	<u><u>160,807</u></u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2021	59,920
Additions	<u>3,288</u>
At 31 December 2021	<u>63,208</u>
DEPRECIATION	
At 1 January 2021	46,443
Charge for year	<u>3,353</u>
At 31 December 2021	<u>49,796</u>
NET BOOK VALUE	
At 31 December 2021	<u><u>13,412</u></u>
At 31 December 2020	<u><u>13,477</u></u>

BROMLEY UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2021	86,416
Additions	1,806
Disposals	(20,000)
Revaluations	<u>3,491</u>
At 31 December 2021	<u>71,713</u>
NET BOOK VALUE	
At 31 December 2021	<u>71,713</u>
At 31 December 2020	<u>86,416</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £
Valuation in 2021	<u>71,713</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	8,913	3,755
Other debtors	12,558	2,217
Prepayments and accrued income	<u>14,590</u>	<u>-</u>
	<u>36,061</u>	<u>5,972</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	426	648
Other creditors	<u>12,442</u>	<u>8,091</u>
	<u>12,868</u>	<u>8,739</u>

BROMLEY UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

14. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	141,506	132,512	274,018
Restricted funds			
Communion & special collections	541	160	701
5000 Project	18,760	1,478	20,238
Shower fund	-	170	170
	<u>19,301</u>	<u>1,808</u>	<u>21,109</u>
TOTAL FUNDS	<u>160,807</u>	<u>134,320</u>	<u>295,127</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	257,287	(128,266)	3,491	132,512
Restricted funds				
Communion & special collections	160	-	-	160
5000 Project	1,478	-	-	1,478
Shower fund	170	-	-	170
	<u>1,808</u>	<u>-</u>	<u>-</u>	<u>1,808</u>
TOTAL FUNDS	<u>259,095</u>	<u>(128,266)</u>	<u>3,491</u>	<u>134,320</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	183,687	(42,181)	141,506
Restricted funds			
Communion & special collections	464	77	541
5000 Project	16,175	2,585	18,760
	<u>16,639</u>	<u>2,662</u>	<u>19,301</u>
TOTAL FUNDS	<u>200,326</u>	<u>(39,519)</u>	<u>160,807</u>

BROMLEY UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2021

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	102,982	(140,143)	(5,020)	(42,181)
Restricted funds				
Communion & special collections	77	-	-	77
5000 Project	<u>3,023</u>	<u>(438)</u>	<u>-</u>	<u>2,585</u>
	<u>3,100</u>	<u>(438)</u>	<u>-</u>	<u>2,662</u>
TOTAL FUNDS	<u>106,082</u>	<u>(140,581)</u>	<u>(5,020)</u>	<u>(39,519)</u>

The church accounts include three restricted funds, where the monies can only be used for the specific purpose for which they are entrusted to the church. These monies are not at the disposal of the church for any other purpose, and represent:

- i) Communion and special collections - received and paid out to appointed recipients.
- ii) 5000 Project, which is an outreach project supplying meals and shelter to homeless and vulnerable adults in Bromley.
- iii) Shower fund - used for the provision of shower facilities

Communion and special collections	2021	2020
	£	£
SOFA Brought forward balance	541	464
Donations	160	77
Donations passed on	<u>-</u>	<u>-</u>
	<u>701</u>	<u>541</u>

Represented by:		
Cash held at bank	<u>701</u>	<u>541</u>

5000 Project (see details below)	2021	2020
	£	£
SOFA Brought forward balance	18,760	16,175
Income	1,478	3,023
Costs	<u>-</u>	<u>(438)</u>
	<u>20,238</u>	<u>18,760</u>

Represented by:		
Cash held at bank	<u>20,238</u>	<u>18,760</u>
	<u>20,238</u>	<u>18,760</u>

	2021	2020
	£	£
Income		
Donations	1,478	2,344
Fundraising	<u>-</u>	<u>-</u>

BROMLEY UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2021

14. MOVEMENT IN FUNDS - continued

Meals & shelter	-	679
Rents received	-	-
	<u>1,478</u>	<u>3,023</u>
Expenditure		
Weekly meal	-	438
Grants payable	-	-
Repairs to equipment	-	-
Office expenses	-	-
	<u>-</u>	<u>438</u>
Shower fund (see details below)	2021	2020
	£	£
SOFA Brought forward balance	-	-
Income	170	-
Costs	-	-
	<u>170</u>	<u>-</u>
Represented by:		
Cash held at bank	<u>170</u>	<u>-</u>
		-

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

BROMLEY UNITED REFORMED CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	12,979	1,808	14,787	16,230
Gift aid	2,864	-	2,864	2,217
Legacies	<u>90,974</u>	<u>-</u>	<u>90,974</u>	<u>-</u>
	106,817	1,808	108,625	18,447
Other trading activities				
Rents received	74,585	-	74,585	63,093
Catering & cafe	<u>341</u>	<u>-</u>	<u>341</u>	<u>983</u>
	74,926	-	74,926	64,076
Investment income				
Other fixed asset invest - FII	3,738	-	3,738	720
Deposit account interest	<u>137</u>	<u>-</u>	<u>137</u>	<u>22</u>
	3,875	-	3,875	742
Other income				
Job retention scheme	14,791	-	14,791	22,817
Grants	7,288	-	7,288	-
Insurance proceeds	<u>49,590</u>	<u>-</u>	<u>49,590</u>	<u>-</u>
	<u>71,669</u>	<u>-</u>	<u>71,669</u>	<u>22,817</u>
Total incoming resources	257,287	1,808	259,095	106,082
EXPENDITURE				
Charitable activities				
Wages	24,439	-	24,439	25,999
Pensions	1,091	-	1,091	1,162
Bank charges	193	-	193	125
URC Ministry & Mission Fund	10,200	-	10,200	20,112
Meals & shelter	747	-	747	928
Church music	462	-	462	645
Bad debts	(444)	-	(444)	1,645
Minister costs	<u>1,582</u>	<u>-</u>	<u>1,582</u>	<u>50</u>
	38,270	-	38,270	50,666
Support costs				
Caretaking				
Wages	37,407	-	37,407	39,395

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BROMLEY UNITED REFORMED CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Caretaking				
Other				
Rates and water	2,942	-	2,942	3,266
Insurance	6,086	-	6,086	6,102
Light and heat	18,830	-	18,830	14,105
Repairs & maintenance	10,091	-	10,091	10,382
Sundries	33	-	33	55
Plant and machinery	3,353	-	3,353	3,369
	<u>41,335</u>	-	<u>41,335</u>	37,279
Other 2				
Cleaning	1,202	-	1,202	2,047
Office expenses, postage & stationery	2,264	-	2,264	3,086
Telephone & internet	1,338	-	1,338	1,988
Legal fees & subscriptions	3,570	-	3,570	3,300
	<u>8,374</u>	-	<u>8,374</u>	10,421
Governance				
Independent examiner	2,880	-	2,880	2,820
Total resources expended	<u>128,266</u>	-	<u>128,266</u>	140,581
Net (expenditure)/income	<u>129,021</u>	<u>1,808</u>	<u>130,829</u>	<u>(34,499)</u>

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