

ST JOHN'S UNITED REFORMED CHURCH CHARITY

Charity Registration Number: 1179741

Trustees' Report and Unaudited Accounts

Year Ended 31 December 2023

ST JOHN'S UNITED REFORMED CHURCH CHARITY

Legal and Administrative Information

Trustees:

Ian Buchanan (resigned 14 May 2023)
Alison Ensor
Lilian Evans
The Revd James Fields
Iain Steel
Alistair Todd
Lorna Todd
Sheila Wheeler
Dr John Wise

Charity Number:

1179741

Principal Address:

St John's URC
Hallowell Road
Northwood
HA6 1 DN

Bank:

Barclays Bank
Leicester
LE87 2BB

Trustees Annual Report Year Ended 31 December 2023

Objectives and Activities

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.

The charity offers regular Church services which are open to all. These services are held at St John's United Reformed Church in Northwood and occasionally at St Martin's United Reformed Church in South Oxhey. Church members are encouraged to undertake further study to enhance understanding of the Christian faith.

The Church buildings at both St John's and St Martin's are available for hire by the community and the Board of Trustees are responsible for maintaining the fabric of these buildings.

Achievements and Performance

During 2023 the St. John's elders held five meetings. Elders attended all meetings in person. At these meetings reports were received on arrangements for worship, property maintenance, finance, and pastoral care of the congregation.

During the year St John's:

- Completed the amalgamation of St John's URC with Eastcote Northwood Hills URC, following the closure of the latter congregation
- Completed the sale of the St John's Church Halls to Iron Aid Foundation
- Completed the sale of the Joel Street site following the amalgamation with Eastcote Northwood Hills URC
- Initiated discussions with Seabrook Architects to draw up plans for the remodelling of the side chapel
- Completed the replacement of windows in the manse and repairs to the church roof
- Repaid a £20,000 loan from Thames North Synod
- Continued to support the work of Community Learning Partnership, based at St Martin's South Oxhey
- Contributed to meetings of the Metropolitan North Local Area Group of URC congregations

Financial review

Income from offerings rose slightly from £15,329 in 2022 to £16,678 in 2023, following the amalgamation with Eastcote Northwood Hills URC. The trustees are grateful for those who continue to give to the church. However income from property lettings showed a significant increase from £72,959 to £106,818, due to income from properties formerly owned by Eastcote Northwood Hills URC. St John's and St Martin's continued to make contributions to the central URC's Ministry & Mission fund and in 2023 this totaled £74,174 for the 2 churches, including maintaining the commitment for April to December from Eastcote Northwood Hills URC, compared with £32,523 in 2022.

ST JOHN'S UNITED REFORMED CHURCH CHARITY

Church running costs and repairs and maintenance costs both increased significantly compared with 2022.

There was a deficit of £33,401 on unrestricted funds and a deficit of £6,397 on restricted funds giving an overall deficit of £39,798 with total reserves decreasing from £68,157 to £28,359. This was partly also due to the repayment of the Synod loan taken in the previous year.

Reserves policy

The trustees review the charity's unrestricted reserves on an annual basis and aim to maintain 6 months of unrestricted fund expenditure. As at 31 December 2023 the unrestricted reserves amounted to £25,629.

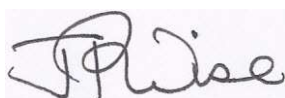
Structure, governance and management

The elders of St John's United Reformed Church serve as trustees of the charity and they oversee the activities of the church in accordance with the provisions of The Structure of the United Reformed Church determined by General Assembly of the United Reformed Church and supplemented by the rules of St John's Church. The governing document of the registered charity is a statement adopted by the Church Meeting on 29 April 2018. The trustees are responsible for the financial administration of the Church and the care and maintenance of Church premises and the manses. The trustees meet 5 or 6 times a year.

Conclusion

The Trustees approved this Report on 22 September 2024

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'J Wise', is written over a light purple rectangular background.

Dr John Wise
Chair

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

I report to the trustees on my examination of the financial statements of St John's United Reformed Church ("the Trust") for the year ended 31 December 2022.

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

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 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 financial statements to be reached.



John Samson

Date: 25 September 2024

ST JOHN'S UNITED REFORMED CHURCH
Income and Expenditure
For the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income					
Offerings		16,678		16,678	15,329
Grants Received		-		0	
Donations		14,799		14,799	6,479
Gift Aid reclaimed		3,756		3,756	5,077
Legacies		2,000		2,000	10,500
Property Lettings	3	106,818		106,818	72,959
Synod Contribution to property costs		33,946		33,946	7,533
Investment Income		21,787	75	21,863	2,475
Insurance Claim		1,622		1,622	18,200
Synod Loan receipts				0	20,000
Synod drawdown		64,950		64,950	
Other		0		0	605
TOTAL INCOME		<u>266,355</u>	<u>75</u>	<u>266,431</u>	<u>159,157</u>
Expenses					
Contributions to Central URC Funds		74,174		74,174	32,523
Ministry & Worship		11,517		11,517	9,784
Programme Costs			6,472	6,472	9,132
Church Administration	4	22,800		22,800	19,811
Church running costs	5	37,872		37,872	26,287
Church building costs		46,216		46,216	38,645
Manse building costs		59,241		59,241	16,435
Insurance		11,754		11,754	9,867
Synod Loan repayment		20,000		20,000	
Other	6	16,185		16,185	2,505
TOTAL EXPENSES		<u>299,757</u>	<u>6,472</u>	<u>306,229</u>	<u>164,989</u>
Deficit for the year		-33,401	-6,397	-39,798	(5,832)
Fund balances as at 1 January 2023		59,031	9,126	68,157	73,989
Fund balances as at 31 December 2023		<u>25,630</u>	<u>2,729</u>	<u>28,359</u>	<u>68,157</u>

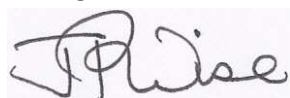
ST JOHN'S UNITED REFORMED CHURCH CHARITY

Assets Liabilities

For the year ended 31 December 2023

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
MONETARY ASSETS				
Bank Current Account	20,208	928	21,136	32,740
Deposit Accounts	5,422	1,801	7,223	35,417
Total monetary assets	<u>25,630</u>	<u>2,730</u>	<u>28,359</u>	<u>68,157</u>
OTHER ASSETS				
Gift Aid recoverable	4,172	0	4,172	3,756
Investments at market value	60,434	0	60,434	71,706
	<u>64,606</u>	<u>0</u>	<u>64,606</u>	<u>75,462</u>
LIABILITIES				
Synod Loan	0	0	0	20,000

Approved by the Trustees on 22 October 2024
and signed on their behalf



Dr John Wise

Church Secretary

ST JOHN'S UNITED REFORMED CHURCH CHARITY

Notes to the financials

For the year ended 31 December 2023

1 Accounting Policies

The financial statements have been prepared in accordance with the Charities Act 1993 Section 42(3), using the Receipts and Payments basis available to small charities and the United Reformed Church guidance.

2 Fund Accounting

Unrestricted funds may be used by the church for any of its ordinary purposes. Designated funds represent unrestricted funds set aside by the church for specific designated purposes; they can be transferred back into general funds at the church's discretion. Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose or returned; it cannot be absorbed into general funds. The following were restricted funds:

Fund name	Balance b/fwd	Receipts in the year	Payments in the year	Transfers between funds	Balance C/Fwd
	£	£	£	£	£
St John's Friends Benevolent Fund	909	-	-	-	909
	1,726	75			1,801
Community Enhancement Fund	<u>6,491</u>		<u>6,472</u>		<u>19</u>
Total	<u>9,126</u>	<u>75</u>	<u>6,472</u>	<u>0</u>	<u>2,729</u>

Property 3 Income	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Playgroup Rents	21,522	-	21,522	21000
Halls & other rental Income	<u>85,296</u>	<u>-</u>	<u>85,296</u>	<u>51959</u>
	<u>106,818</u>	<u>-</u>	<u>106,818</u>	<u>72959</u>

ST JOHN'S UNITED REFORMED CHURCH CHARITY

Notes to the financials

4 Administration Costs

For the year ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Wages	19,298		19,298	16,603
Telephone	1,152	-	1,152	2,250
Stationery & Photocopier	2,349		2,349	277
Equipment Purchases				681
	<u>22,800</u>	<u>-</u>	<u>22,800</u>	<u>19,130</u>

5 Running Costs

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Utilities	26,865		26,865	15,120
Cleaning	10,416		10,416	10,887
Caretaker	166		166	280
Other	425		425	
	<u>37,872</u>	<u>0</u>	<u>37,872</u>	<u>26,287</u>

6 Other Costs

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Eastcote & Northwood				
Hills URC	3,226		3,226	
Legal Fees	1,597		1,597	
OMT Lunch	1,991		1,991	
Coffee Machine	7,878		7,878	
Loan Interest	711		711	
Donations	782		782	
	<u>16,186</u>	<u></u>	<u>16,186</u>	<u>0</u>