

# **BARNET UNITED REFORMED CHURCH AND EWEN HALL CHARITIES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2021**

This report includes information required by the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities 2005 as applicable to charities entitled to prepare accounts on the receipts and payments basis

## **ADMINISTRATIVE INFORMATION**

Barnet United Reformed Church Charity is a local church of the United Reformed Church in Great Britain, and is a member church of Thames North Synod of the Church. It was registered on 18<sup>th</sup> February, 2019 as Charity Number 1182081.

Barnet United Reformed Church is situated at Ewen Hall, Wood Street, Barnet. EN5 4BW.

The members of the Elders' Meeting for the time being are recognised as the charity trustees. Those who served from 1st January 2020 until the date this report was approved are:

Mrs Jill Adams,  
Mrs Alison Atkinson,  
Mr Alan King,  
Mrs Susan Stemson  
Rev Dominic Grant

The Church building, Ewen Hall and houses at 43, The Croft, Barnet, EN5 2TN and 27, Union Street, Barnet EN5 4HY are vested in Thames North Trust company as trustees and held for the benefit of Barnet URC in accordance with the trusts applicable to URC properties.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The activities of Barnet United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules of Barnet United Reformed Church. The governing document of the registered charity is a statement adopted by the Church Meeting.

The Elders' Meeting is responsible for the financial administration of the Church, and the care and maintenance of Church premises and the manse. The Church Meeting (of all members wishing to attend) gives general guidance on the life and work of the Church. The members of the Elders Meeting are the minister in pastoral charge (if any) and up to 12 members of Barnet URC nominated and elected by the members of Barnet URC in Church Meeting. Elders serve for 3 years, retire by rotation and are eligible for re-election. There is no limit on the number of consecutive periods of service. The members of the Elders' Meeting are the trustees of the registered charity during their period of service as elders.

The Elders' Meeting met 6 times during the year. It is assisted in the administration of the Church and its property by committee established for property management. The Church Meeting met 6 times during the year.

## OBJECTIVES AND ACTIVITIES

As a local congregation of the United Reformed Church, Barnet United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its buildings.

The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church. The Elders' Meeting believes that, the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers;
- promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

## REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Barnet URC held worship services every Sunday morning throughout the year. Evening services took place each Sunday from the end of November leading up to Christmas and on a few other occasions during the year. We have a Boys' Brigade and Girls' Association, numbering about 100 members, as well as Brownies and Rainbows.

## FINANCIAL REVIEW

Income for the year ending 31<sup>st</sup> December, 2021 was £87,299 and expenditure was £87,804 meaning a deficit of £505.

£27,302 came from hiring out the Ewen Hall and other rooms, and £41,784 from the rental income of our house and three flats. The remainder of the income consisted of gifts and donations from members and friends who attend our services and activities.

The main expenses were £18,718 to the URC central ministry and mission fund, £34,576 on church running costs and £20,057 for maintenance of buildings.

Barnet United Reformed Church has a reserve fund of £197,833 which is invested by the URC Thames North Trust.

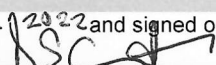
## FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

## RECEIPTS AND PAYMENTS ACCOUNT

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2021 Total £	Last Year 2020 Total £
<b>RECEIPTS</b>						
Offerings		4,360.17			4,360.17	4,876.52
Fund raising and donations		10.00		11,000.00	11,010.00	0.00
Church Organisations				850.00	850.00	1,600.00
Monies raised for outside causes	3			350.00	350.00	100.00
Gift Aid tax repayments					0.00	5,986.35
Legacies					0.00	0.00
Gift Day					0.00	0.00
Property - lettings		41,783.81			41,783.81	44,592.57
Property - church/hall users	4	27,302.25			27,302.25	21,413.25
URC Grants					0.00	2,923.60
Interest Free Loan					0.00	20,000.00
Weddings and Funerals		400.00			400.00	0.00
St. Andrew's Chesterfield Road				606.80	606.80	0.00
Bank interest & investment income	12	1.40	23.49	611.06	635.95	1,233.38
<b>Total receipts</b>		<b>73,857.63</b>	<b>23.49</b>	<b>13,417.86</b>	<b>87,298.98</b>	<b>102,716.67</b>
<b>PAYMENTS</b>						
Ministry & Mission Fund		18,717.73			18,717.73	23,001.00
Minister's expenses		242.24		39.32	281.56	2,489.37
Church running costs	5	34,575.85		850.00	35,425.85	32,001.42
Programme activity costs	6	815.46			815.46	11.56
Support of outside causes	7	489.50		350.00	839.50	805.50
Maintenance of church buildings	8	19,401.70		11,024.12	30,425.82	11,837.52
Maintenance of Manse		655.66		606.80	1,262.46	45,522.24
Reform Magazine		35.50			35.50	29.50
					0.00	0.00
<b>Total payments</b>		<b>74,933.64</b>	<b>0.00</b>	<b>12,870.24</b>	<b>87,803.88</b>	<b>115,698.11</b>
<b>NET RECEIPTS / (PAYMENTS)</b>		<b>-1,076.01</b>	<b>23.49</b>	<b>547.62</b>	<b>-504.90</b>	<b>-12,981.44</b>
<b>TRANSFERS between funds</b>	2					0.00
<b>CASH FUNDS b/fwd 1 January</b>						0.00
<b>CASH FUNDS c/fwd 31 December</b>		<b>-1,076.01</b>	<b>23.49</b>	<b>547.62</b>	<b>-504.90</b>	<b>-12,981.44</b>

## STATEMENT OF ASSETS AND LIABILITIES

<b>Monetary assets</b>						
Bank current account		3,599.12			3,599.12	1,959.67
Deposit account				7,170.98	7,170.98	6,623.36
Rent Income Account		1,422.21			1,422.21	4,137.67
COIF Accounts			197,833.10		197,833.10	197,530.31
<b>Total monetary assets</b>	10	<b>5,021.33</b>	<b>197,833.10</b>	<b>7,170.98</b>	<b>210,025.41</b>	<b>210,530.31</b>
<b>Other assets</b>						
Investments at market value				16,713.78	16,713.78	16,611.94
<b>Assets used for church purposes</b>						
Church Building	11	6,036,857				
43, The Croft, Barnet EN5 2TN	11	353,100				
27, Union Street, Barnet EN5 4HY	11	211,858				
Church contents	11	100,045				
Organ	11	331,499				
<b>Liabilities</b>						
Loans outstanding					20,000.00	20,000
Significant creditors					0.00	0

APPROVED by the Trustees on 27 March 2022 and signed on their behalf  
 by Revd DOMINIC GRANT (name)  (signature)

The notes on pages 2 and 3 form part of this financial statement



## FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

## NOTES

## 1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Charities Act 2011 Section 132, using the Receipts and Payments basis available to small charities (Section 133) and the URC 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 decision.

Fund name & purpose:	Balance b/fwd £	Receipts in year £	Payments in year £	Transfers for year £	Balance c/fwd £
Reserve fund	197,809.61	23.49			197,833.10
<b>Totals for designated funds</b>	<b>197,809.61</b>	<b>23.49</b>	<b>0.00</b>	<b>0.00</b>	<b>197,833.10</b>

**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.

Fund name & purpose:	Balance b/fwd £	Receipts in year £	Payments in year £	Balance c/fwd £
Monies raised for outside causes	0.00	350.00	350.00	0.00
Halley Stewart Trust	1,632.88	141.22	0.00	1,774.10
Minister's Expenses		39.32	39.32	0.00
Junior Church	246.38	33.76	0.00	280.14
Fabric Account	3,959.10	396.76	24.12	4,331.74
Gift Days	785.00	0.00	0.00	785.00
Donations for specific items	0.00	11,000.00	11,000.00	0.00
<b>Totals for restricted funds</b>	<b>6,623.36</b>	<b>11,961.06</b>	<b>11,413.44</b>	<b>7,170.98</b>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2021 Total £	Last Year 2020 Total £
<b>3 MONIES RAISED FOR OUTSIDE CAUSES</b>					
Crisis and Shelter			350.00	350.00	100.00
<b>Totals raised for outside causes</b>	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>	<b>100.00</b>

## 4 PROPERTY INCOME

Hall hire income	27,302.25			27,302.25	21,413.25
Rent income	41,783.81			41,783.81	44,592.57
URC Grant				0.00	1,710.00
Weddings and funerals	400.00			400.00	0.00
<b>Total property income</b>	<b>69,486.06</b>	<b>0.00</b>	<b>0.00</b>	<b>69,486.06</b>	<b>67,715.82</b>

## 5 CHURCH RUNNING COSTS

Pulpit Supply	300.00			300.00	140.00
Utilities	10,563.01		850.00	11,413.01	10,904.33
Insurance	6,111.10			6,111.10	5,771.04
Organ and Pianos	1,454.77			1,454.77	240.00
Printing and Publicity	1,085.17			1,085.17	8.10
Technology	555.71			555.71	349.79
Licences and Music Copyright	1,390.28			1,390.28	959.01
Cleaning	8,830.00			8,830.00	10,091.80
Domestic Sundries	1,876.21			1,876.21	1,504.65
Garden Maintenance	2,131.99			2,131.99	1,889.00
Miscellaneous Expenses	246.92			246.92	123.70
Bank and Trust Charges	30.69			30.69	20.00
<b>Total church running costs</b>	<b>34,575.85</b>	<b>0.00</b>	<b>850.00</b>	<b>35,425.85</b>	<b>32,001.42</b>

## FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

## NOTES - continued

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	This Year 2020 Total £	Last Year 2019 Total £
<b>6 PROGRAMME ACTIVITY COSTS</b>					
Junior Church	0.00			0.00	0.00
Catering	120.46			120.46	11.56
Christmas Services	695.00			695.00	0.00
<b>Total programme activity costs</b>	<b>815.46</b>	<b>0.00</b>	<b>0.00</b>	<b>815.46</b>	<b>11.56</b>
<b>7 SUPPORT OF OUTSIDE CAUSES</b>					
Churches Together Subscription	72.00			72.00	88.00
British Legion Poppy Appeal	17.50			17.50	17.50
Crisis			175.00	175.00	150.00
Shelter			175.00	175.00	150.00
North London Hospice	100.00			100.00	100.00
Good Neighbour Scheme	100.00			100.00	100.00
London City Mission	100.00			100.00	100.00
Bible Society	100.00			100.00	100.00
<b>Total support of outside causes</b>	<b>489.50</b>	<b>0.00</b>	<b>350.00</b>	<b>839.50</b>	<b>805.50</b>
<b>8 MAINTENANCE OF CHURCH BUILDINGS</b>					
Church and Ewen Hall	18,708.30		11,024.12	29,732.42	8,715.44
Property	693.40			693.40	3,122.08
<b>Total maintenance of church buildings</b>	<b>19,401.70</b>	<b>0.00</b>	<b>11,024.12</b>	<b>30,425.82</b>	<b>11,837.52</b>
<b>9 MAINTENANCE OF MANSE</b>					
Manse	655.66		606.80	1,262.46	45,522.24
<b>Total maintenance of manse</b>	<b>655.66</b>	<b>0.00</b>	<b>606.80</b>	<b>1,262.46</b>	<b>45,522.24</b>

**10 MONETARY ASSETS**

The church monies are not held in segregated accounts, but for the sake of this financial statement the total of each account is allocated appropriately over the various funds.

**11 ASSETS USED FOR CHURCH PURPOSES**

The church building and the Manse at 43, The Croft, are vested in [URC Thames North Trust] as trustees and are not church assets. They are held for the benefit of Barnet UR Church in accordance with the statutory trusts applicable to URC properties under the URC Acts.

For insurance purposes the church buildings are insured by the church for £6,036,857. The Manse for £353,100 and 27, Union Street for £211,858. The Church contents are insured by the Church for £431,445.

**12 INVESTMENTS HELD FOR CHURCH PURPOSES**

Thames North Synod Trust company holds on behalf of the church investments representing money received as legacies or other gifts. The release of this to the church is decided by the church alone. Amounts received during the year are included in these accounts.



## FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

## TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 3 for the year ended 31 December 2021 from the accounting records of the church.

Alan King

(name)



(signature)

17/02/2022  
(date)

## INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Barnet URC for the year ended 31 December 2021, which are set out on pages 1 to 3.

## Respective responsibilities

The church is responsible for the preparation of the financial statements, and considers that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145(1)(a) of the Act, whether particular matters have come to my attention.

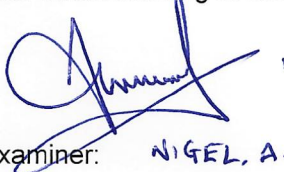
## Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions of the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

## Independent Examiner's statement

In connection with my examination of the church funds, nothing came to my attention which gave me cause to believe otherwise than that the financial statements accord with the accounting records of the church, and that those records satisfied the requirements of the Act. I am not aware of any matter to which attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed by the Independent Examiner:



date:

3/3/2022

Name and address of the Independent Examiner:

NIGEL A. WARD  
22 SOUTHFIELD DRIVE  
WESTWICH  
NORFOLK  
PE33 0PF