

Charity no. 1135421

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



Year ended 31st December 2019

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

Officers and Advisers

Elders Meeting Revd Jennifer Millington BA (Minister) Margaret Barnes Stephen Bebbington (appointed 1 September 2019) Johnstone Brown (Treasurer) Lesley Clare Paul Gill Jonathan Henderson (Joint Church Secretary) Elizabeth Howells Charlotte Leonard Angela Liddell (appointed 1 September 2019) Jacqueline Pasifull (Retired 31 August 2019) Amy Smit Elizabeth Sutton David Thomas (Retired 31 August 2019) Clare Veal Christina Wheeler (Joint Church Secretary appointed 1 September 2019))	Advisers Property Officer: William Murdoch Independent Examiner: Clive Malcolm Youth Pastor: Charles Powell Address Lynwood Grove, Orpington, BR6 0BG www.stjohnsurc.org.uk
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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 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 1st January 2019	185
New members	3
Transfers from other churches/associate roll	1
Sub-total	189
Transfers to other churches	2
Deaths	4
Resignations	0
Number on Roll 31st December 2019	183

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 (figures in parentheses represent approximate regular numbers attending):

TGIS (10 children and young people)

Just Babies (6)

Toddler groups (22-25 children 1 to 2½ years)

St John's Pre-School (18 children 2 ½ to 5 years)

Sunday Fun Club (9-15 children 7-11 years)

Men of Leisure (12 Adults) Friendship Club (15 adults)

St John's Church sponsors and supports Scouting and Guiding groups with approximately 150 children.

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 fourth edition 2015 (GP4) 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 2019.

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

Church Secretary

February 2020

Report of the Treasurer

Statement of Financial Activity

We achieved a surplus in the year of £45,778 (2018: £26,514).

Incoming Resources of £275,985 (2018: £256,129) include legacies and donations amounting to £32,370 (2018: £20,125) and a contribution from the Synod funds of £4,214 (2018: £3,029).

Expenditure on Charitable Activities amounted to £230,207 (2018 £229,615).

Balance sheet

The net asset surplus amounts to £265,016 (2018: £219,239). Current assets are substantially bank balances and moneys due from HMRC. Gift Aid refunds from HMRC have been received to 5 April 2018.

Outlook

Several large expenses are scheduled for 2020 and these together with full year Turn the Tide Youth Pastor project seem certain to necessitate a call on our reserves.

Special Collections

During the year, members and friends raised money for the following good causes:

	£
Christian Aid	2,189
Church Benevolent Fund	588
Commitment for Life	1,094
Crisis for Christmas	360
Foodbank	132

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.

Johnstone Brown

Treasurer

February 2020

Independent Examiner's Report to the Members of St John's United Reformed Church Orpington Charity

I report on the accounts of the charity for the year ended 31 December 2019, which are set out on pages 6 to 8.

Respective responsibilities of the trustees and examiner

The Charity's serving elders ('the elders') are responsible for the preparation of the accounts. The elders consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act

Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and

State 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 given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Clive Malcolm
Broc Hill, Theescombe
Amberley, Stroud,
Gloucestershire

February 2020

Statement of Financial Activity 1 January 2019 to 31 December 2019

	2,019	2018
	£	£
Incoming Resources from Charitable Activities		
Freewill Offerings	88,083	82,842
Loose Offerings	7,239	6,351
Gift Aid Tax Refunds	23,474	26,034
Legacies and Donations	32,370	20,125
Uniformed Organisations	4,705	3,805
Hall Lettings	34,062	31,440
Community Events	325	729
Youth and Children:		
Pre-School	70,106	74,726
Babies, Toddlers and Sunday Fun Club	931	1,252
Friendship Club and Men of Leisure	3,732	2,144
Solar Feed-in Tariff	3,225	3,434
Other Income	3,519	218
Synod Grants	4,214	3,029
Incoming resources totals	275,985	256,129
Expenditure on Charitable Activities		
URC Ministry and Mission Fund	75,792	76,560
Worship and Ministry	7,080	6,754
Youth ministry, organist and choir	10,991	2,538
Administration	4,585	5,701
Publicity and Publications	4,362	5,207
Youth and Children:		
Pre-School	61,562	66,203
Babies, Toddlers and Sunday Fun Club		427
Junior Church and other	1,892	1,134
Friendship Club, Men of Leisure	1,771	798
Premises - Maintenance:		
Repairs and Refurbishments	7,262	6,635
Equipment Servicing	4,853	5,228
Consumables	3,142	2,919
Caretaking and Cleaning	15,749	15,659
Gardening	1,980	2,605
Manse Maintenance and Council Tax	3,251	4,856
Gas	2,897	5,878
Electricity	2,664	2,833
Water, Telephone, Waste disposal	2,275	2,720
Insurance	4,892	4,716
Depreciation Fixed Assets	13,207	10,244
Charitable Activities Totals	230,207	229,615
Net Incoming Resources	45,778	26,514

Balance Sheet as at 31 December 2019

	2019 £	2019 £	2018 £	2018 £
Fixed assets				
Audio Visual at cost	32,652		32,652	
Less depreciation	13,060	19,592	9,795	22,857
Boiler at cost	29,626			-
Less depreciation	2,963	26,663		-
Car at cost	15,533		15,533	
Less depreciation	12,425	3,108	9,319	6,214
Solar Panels at cost	25,000		25,000	
Less depreciation	22,500	2,500	20,000	5,000
Other Assets at cost	13,736		13,736	
Less depreciation	6,352	7,384	4,978	8,758
Fixed assets less depreciation		59,247		42,829
Current assets				
CAF Bank accounts		50,274		73,616
Nat West Bank accounts		81,928		40,820
Pre-School CAF Bank accounts		35,390		24,720
Debtors		4,613		2,962
HMRC Gift Aid Receivable		43,515		43,131
Total Current assets		215,720		185,249
Liabilities				
Agency Collections		-		7,559
Creditors		6,666		120
Pre-School Creditors		3,285		1,160
Total Liabilities		9,951		8,839
NET ASSETS SURPLUS		265,016		219,239
RESERVES				
Designated				
Car		12,000		9,000
Premises		70,000		70,000
Friendship Club		1,000		850
Men of Leisure		450		450
Pre-School		20,000		20,000
Restricted				
Campbell legacy		17,000		-
Website donation		5,000		-
General		139,566		118,939
TOTAL RESERVES		265,016		219,239

J Millington, Minister

J Brown, Treasurer

Movement in Reserves	31 Dec 2018	Net Incoming Resources	Transfers between Reserves	31 Dec 2019
	£	£	£	£
Designated				
Friendship Club	850	1,248	(1,098)	1,000
Men of Leisure	450	710	(710)	450
Pre-School	20,000	8,545	(8,545)	20,000
Car	9,000		3,000	12,000
Premises	70,000	0	0	70,000
Total designated	100,300	10,503	(7,353)	103,450
Restricted				
Campbell legacy	0	20,000	(3,000)	17,000
Website	0	5,000	0	5,000
General reserve	118,938	10,275	10,353	139,566
Total reserves	219,238	45,778	0	265,016

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, Friendship Club and Men of Leisure.

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 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.

Expenditure on assets acquired under £2,500 is treated as revenue expenditure in the period in which it is made.