

Charity no. 1135421

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



Year ended 31st December 2022

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

Officers and Advisers

Trustees and Elders Meeting Revd Jennifer Millington BA (Minister) Margaret Barnes (Retired Sep 22) Stephen Bebbington (Treasurer-Appointed Sep 22) Johnstone Brown (Treasurer – Retired Sep 22) Andrew Clare (Appointed May 22) Lesley Clare Paul Gill Jonathan Henderson (Retired Sep 22) Charlotte Leonard Angela Liddell Annette Mace (Appointed January 2022) Jacqueline Pasifull (Joint Church Secretary – Appointed Sep 22) Jennifer Sheehan (Appointed May 22) Elizabeth Sutton Clare Veal (Resigned October 22) Christina Wheeler (Joint Church Secretary)	Elders Meeting in attendance Charles Powell - Youth Pastor: (Resigned April 22) Advisers Property Officer: Ian Purton (appointed 9 January 2022) Independent Examiner: Clive Malcolm 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 1 st January 2022	179
Profession/Reaffirmation of Faith	3
Transfer from other Churches/associate roll	2
New Members	0
SUB TOTAL	184
Transfer to other Churches	0
Deaths	4
Resignations	1
Total on Membership as at 31 st Dec 2022	179

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 fifth edition 2020 (GP5) 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 2022.

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.

Jacqueline Pasifull

Joint Church Secretary



February 2023

Report of the Treasurer

Statement of Financial Activity

The surplus for the year amounted to £107 (2021, a deficit of: £28,725). If it had not been for the surplus on the disposal of the minister's previous car, this surplus would have been a deficit of £5,643.

Incoming resources from charitable activities amounted to £227,780 (2021: £217,180). Offerings were down by approximately 11% which was disappointing. However, Hall letting income has nearly recovered to pre COVID levels. A formal gift day was not held this year but thanks to a few generous individuals' donations were still two thirds of the 2021 figure. Preschool income recovered post COVID, resulting in a trading surplus before service charges of £4,236 (2021: a shortfall of £6,503).

Expenditure on Charitable Activities amounted to £227,672, (2021: £245,905). The essential electrical work identified in 2020 is now scheduled for early 2023. The youth minister decided to leave in the first half of the year. Both these items helped to reduce costs in the year.

Balance Sheet

Total Net Assets amount to £187,495

(2021: £187,388) comprising Net Current Assets of £173,750 (2021: £166,648) and Fixed Assets less depreciation of £47,727 (2020: £38,438).

Gift Aid refunds from HMRC have been received to 5 April 2021.

Reserves

Total Reserves amount to £187,495 (2020: £187,388) Movements and classifications of reserves are shown on page 8.

Outlook

The long term impact of COVID 19 on the Church and its income is still uncertain and may continue to impact offerings of the membership. In addition, essential work on the electrics will cost an estimated £61,000 a half of which will be defrayed by a Synod grant, which has already been received. The premises reserve is sufficient to cover this expenditure. However, the challenge ahead will be to rebuild our reserves.

We understand that the church can expect to receive a substantial legacy from a recently deceased member and if this is confirmed at probate then it may be possible to rebuild our reserves and the church may have opportunities to expand its charitable activities.

Special Collections

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

	£
Christian Aid	331.50
Commitment for Life	1,206.95

Acknowledgements

I would like to express my 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 for running the day-to-day accounts packages.

My grateful thanks must be given to Johnstone Brown who stepped down as Treasurer in September after many years in the role. His ongoing support and advice has been invaluable.

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 2023

**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 2022
(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 2022.

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

3 May 2023

Broc Hill,
Theescombe
Amberley
GL5 5AZ

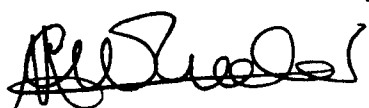
Statement of Financial Activity 1 January 2022 to 31 December 2022

	2,022	2021
	£	£
Incoming Resources from Charitable Activities		
Freewill Offerings	76,901	87,466
Loose Offerings	4,116	4,040
Gift Aid Tax Refunds	22,023	25,073
Legacies and Donations	6,959	9,761
Uniformed Organisations	2,540	2,125
Hall Lettings	28,116	11,751
Community Events	461	
Pre-School	65,225	53,444
Babies, Toddlers and Sunday Fun Club	377	347
Thursday Club	2,185	1,122
Solar Feed-in Tariff	3,613	3,132
Other Income	6,820	2,159
Synod Grants	8,444	16,760
Incoming resources	227,780	217,180
 Expenditure on Charitable Activities		
URC Ministry and Mission Fund	81,963	81,963
Worship and Ministry	10,298	8,577
Youth ministry	9,962	28,933
Administration	4,151	4,717
Publicity and Publications	361	899
Pre-School	60,989	59,948
Youth and children	251	619
Thursday Club	1,570	530
Premises - Maintenance:		
Repairs and Refurbishments	1,672	13,240
Equipment Servicing	3,454	2,967
Consumables	2,141	1,976
Caretaking, Cleaning and Gardening	18,956	15,173
Manse Maintenance and Council Tax	3,916	2,908
Gas	4,848	5,186
Electricity	3,635	2,670
Water, Telephone, Waste disposal	2,103	2,387
Insurance	5,580	5,612
Depreciation Fixed Assets	11,823	7,601
Charitable Activities	227,673	245,906
 NET RESOURCES	107	(28,726)

Balance Sheet as at 31 December 2022

	2022 £	2022 £	2021 £	2021 £
Fixed assets				
Audio Visual at cost	32,652		32,652	
Less depreciation	<u>22,855</u>	9,797	<u>19,590</u>	13,062
Boiler at cost	29,626		29,626	
Less depreciation	<u>11,850</u>	17,776	<u>8,888</u>	20,738
Car at Cost	21,112		-	
Less deprecation	<u>4,222</u>	16,890	<u>-</u>	-
Other Assets at cost	13,736		13,736	
Less depreciation	<u>10,471</u>	3,265	<u>9,098</u>	4,638
Fixed Assets		<u>47,727</u>		<u>38,438</u>
Current assets				
CAF Bank accounts and cash		76,777		56,294
Nat West Bank accounts		36,610		45,037
Pre-School CAF bank accounts and cash		21,587		18,985
Debtors		350		7,260
HMRC Gift Aid Receivable		38,687		39,073
Total Current assets		<u>174,011</u>		<u>166,649</u>
Liabilities				
Creditors		32,543		15,672
Agency Collections		1,308		-
Pre-School Creditors		393		2,027
Total Liabilities		<u>34,244</u>		<u>17,699</u>
NET ASSET SURPLUS		<u>187,495</u>		<u>187,388</u>
Reserves				
Car		23,750		18,000
General		97,245		95,888
Premises		45,500		45,500
Thursday Club		1,000		1,000
Pre-School		20,000		20,000
Restricted Campbell legacy		0		7,000
TOTAL RESERVES		<u>187,495</u>		<u>187,388</u>

C Wheeler Joint Church Secretary



S Bebbington, Treasurer



Movement in Reserves	31 Dec 2021	Net Outgoing Resources	Transfers between Reserves	Surplus / Deficit for Year	31 Dec 2022
	£	£	£	£	£
Designated					
Thursday Club	1,000	615	-615		1,000
Pre-School	20,000	4,236	-4,236		20,000
Car	18,000		5,750		23,750
Premises	45,500	0	0		45,500
Total designated	84,500	4,851	899		90,250
Restricted					
Campbell legacy	7,000		-7,000		0
General reserve	95,888	-4,851	6,101	107	97,245
Total reserves	187,388	0	0	107	187,495

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.

Advance payment for electrical work

Southern Synod of the United Reformed Church has provided a grant of £29,973 towards the cost of rewiring the church, as this work is not scheduled until 2023 this money is recorded under Creditors on the balance sheet.