

Charity no. 1135421

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



Year ended 31st December 2018

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY Charity number 1135421

An unincorporated association affiliated to the United Reformed Church governed by Trust Deed adopted 14 October 2009. Those serving on the Elders Meeting, all being qualified to serve, are collectively the Charity Trustees.

Officers and Advisers

Elders Meeting	Advisers
Revd Jennifer Millington BA (Minister)	Property Officer: William Murdoch
Revd Wendy Swan BSc (Retired 7 March 2018)	Independent Examiner: Clive Malcolm
Margaret Barnes	Banker: CAF Bank
Johnstone Brown (Treasurer)	
Lesley Clare (Appointed 4 July 2018)	Address
Paul Gill	Lynwood Grove, Orpington, BR6 0BG
Jonathan Henderson (Joint Church Secretary)	www.stjohnsurc.org.uk
Elizabeth Howells	
Charlotte Leonard	
Jacqueline Pasifull (Joint Church Secretary)	
Amy Smit	
Elizabeth Sutton	
David Thomas	
Clare Veal (Appointed 4 July 2018)	
Christina Wheeler	

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 2018	190
New members	3
Transfers from other churches/associate roll	1
Sub-total	194
Transfers to other churches	4
Deaths	5
Resignations	0
Number on Roll 31st December 2018	185

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 (5-7 infants 0 to 1 year)
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 145 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 and updated in 2017.

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.

Good Practice procedures were reviewed regularly during the year and reports were submitted to the Elders Meeting. A copy of these can be obtained from the Church Secretary.

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 2019

Report of the Treasurer

Statement of Financial Activity

We achieved a surplus in the year of £26,514 (2017: £28,456). The Statement of Financial Activity has been enhanced with added detail; comparative figures for 2017 have been adjusted where appropriate.

Incoming Resources of £256,129 (2017: £253,803) include legacies of £20,000 and a contribution from the Synod Manse Fund of £3,029 covering the cost of a new boiler and other manse expenses.

Expenditure on Charitable Activities amounted to £229,615 (2017 £225,347).

Balance sheet

The net asset surplus amounts to £219,239 (2017: £192,725). Current assets are substantially bank balances and moneys due from HMRC. Gift Aid refunds from HMRC have been received to 5 April 2017.

Outlook

Hopefully we shall appoint a Youth Pastor sometime this year with anticipated annual costs in the region of £30,000 per annum reduced, to some extent, by the Synod Turn the Tide contributions of £10,000 per annum. With a falling membership and in the absence of any special income, we are likely to need to call upon reserves.

Special Collections

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

	£
Christian Aid	2,662
Church Benevolent Fund	531
Commitment for Life	1,532
Hope4Malawi	7,530

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 2019

ST JOHN'S UNITED REFORMED CHURCH ORPINGTON CHARITY Charity number 1135421

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 2018, 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 2019

▼ **Statement of Financial Activity 1 January 2018 to 31 December 2018**

	2018	2017
	£	£
Incoming Resources from Charitable Activities		
Freewill Offerings	82,842	88,811
Loose Offerings	6,351	6,586
Gift Aid Tax Refunds	26,034	25,847
Legacies and Donations	20,125	2,000
Uniformed Organisations	3,805	3,105
Hall Lettings	31,440	29,861
Community Events	729	1,476
Youth and Children:		
Pre-School	74,726	80706
Babies, Toddlers and Sunday Fun Club	1,252	1884
Friendship Club and Men of Leisure	2,144	2,267
Solar Feed-in Tariff	3,434	3421
Other Income	218	7,339
Synod Manse Fund	3,029	500
Incoming resources totals	256,129	253,803
Expenditure on Charitable Activities		
URC Ministry and Mission Fund	76,560	73,740
Minister and Worship Expenses	6,754	7,848
Organist Stipend & Choirs	2,538	2,757
Administration	4,804	4,833
Publicity and Publications	2,983	2,861
Monthly Newsletter	2,224	2,741
Training and Resources	897	113
Youth and Children:		
Pre-School	66,203	66,271
Babies, Toddlers and Sunday Fun Club	427	175
Junior Church and other	1,134	1,750
Friendship Club, Men of Leisure	798	790
Premises - Maintenance:		
Repairs and Refurbishments	6,635	6,601
Equipment Servicing	5,228	4,103
Consumables	2,919	2,951
Waste Disposal	1,456	1,085
Caretaking and Cleaning	15,659	15,818
Gardening	2,605	3,390
Manse Maintenance and Council Tax	4,856	4,581
Gas	5,878	4,852
Electricity	2,833	2,467
Water and Telephone	1,264	1,045
Insurance	4,716	4,331
Depreciation Fixed Assets	10,244	10,244
Charitable Activities Totals	229,615	225,347
Net Incoming Resources	26,514	28,456

Balance Sheet as at 31 December 2018

	2018	2017
	£	£
Fixed assets		
AV and Other Assets at cost	46,389	46,389
AV and Other Assets depreciation	-14,774	-10,136
Car at cost	15,533	15,533
Car depreciation	-9,319	-6,213
Solar Panels at cost	25,000	25,000
Solar Panels depreciation	-20,000	-17,500
Total Fixed assets	42,829	53,073
Current assets		
CAF Bank current account (Note 1)	6,517	5,346
CAF Bank Gold account	41,719	31,690
CAF Bank Platinum account	25,380	25,336
Nat West Bank current account	10,792	10,337
Nat West Bank deposit account	30,028	-
Pre-School CAF Bank current account	948	3,979
Pre-School CAF Gold account	23,673	23,957
Pre-School cash	99	274
Debtors	2,962	1,168
HMRC Gift Aid Receivable	43,131	41,792
Total Current assets	185,249	143,879
Liabilities		
Agency Collections (Note 1)	7,559	-
Creditors	120	490
Pre-School Creditors	1,160	3,737
Total Liabilities	8,839	4,227
Net Asset surplus	219,239	192,725
Reserves		
Car	9,000	6,000
General	118,939	120,275
Premises	70,000	50,000
Friendship Club	850	500
Men of Leisure	450	450
Pre-School	20,000	15,000
Babies and Toddlers	-	500
Total Reserves	219,239	192,725

Note 1 Bank balances include £7,559 relating to Agency Collection

J Millington, Minister

J Brown, Treasurer

Movement in Reserves	31 Dec 2,017	Net Incoming Resources	Transfers between Reserves	31 Dec 2,018
Designated	£	£	£	£
Friendship Club	500	1,255	(905)	850
Men of Leisure	450	155	(155)	450
Babies and Toddlers	500	1,188	(1,688)	0
Pre-School	15,000	8,523	(3,523)	20,000
Car	6,000		3,000	9,000
Premises	50,000		20,000	70,000
Total designated	72,450	11,121	16,729	100,300
General reserve	120,275	15,393	(16,729)	118,939
Total reserves	192,725	26,514		219,239

Designated funds are unrestricted funds that are held for a specific purpose. The Elders also set monies aside in designated funds to ensure that sufficient funds are available for significant expenditure that is expected to be incurred in future periods.

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 under covenant or 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. Expenditure and small assets acquired under £2,000 in value funded by St John's on such land and buildings are treated as revenue expenditure in the period in which it is made.

Other fixed assets

Other fixed assets are capitalised as 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.

Reserves

Reserves for the church run organisations assume an ongoing basis of operation. Other reserves are provisions against known or anticipated expenditure.