



2019

# The Dorcan Church

**2019 Accounts**



THE CHURCH  
OF ENGLAND

The **Methodist** Church 

Tony Prichard  
Treasurer  
December 2019

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## **Accounting policies**

### **Basis of financial statements**

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102 SORP 2015).

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the ECC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The Receipts and Payments method has been used to present the accounts.

### **Related Parties Transactions.**

Trustees' remuneration and benefits. During the year no trustee received any remuneration or benefit.

Trustees' expenses. During the year trustees received expenses directly attributed to their agreed working expenses including but not restricted to: Telephone, travel, purchase of materials wholly and necessary to the running of the charity.

### **Fund accounting**

**Endowment Funds** are funds, the capital of which must be retained either permanently or at the ECC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

**Restricted Funds** comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific ECC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

**Unrestricted Funds** are income funds, which are to be spent on the ECC's general purposes.

**Designated funds** are general funds set aside by the ECC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the ECC's own use are abated in line with those assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the ECC will move any surplus to other general funds.

### **Incoming resources**

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the ECC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are readily quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

### **Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the ECC. The Diocesan parish share and the Methodist quota are expected to be paid over and is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

### **Reserves**

Approximately three months operating costs above our normal turnover are held in the general account as a reserve. At the moment this amounts to £10,000.

### **Fixed assets**

Consecrated, benefice and circuit property is not included in the accounts in accordance with s10 (2) (a) and (c) of the Charities Act 2011.

Movable church furnishings held by the ministers and churchwardens/stewards on special trust for the ECC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time).

Equipment used within the church premises is depreciated on a straight-line basis of 20% over five years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

There are no investments to be valued at 31 December.

## **Funds**

### **General Fund**

The General Fund represents the amounts available to the ECC to meet its ongoing obligations, based on the assumption that restricted funds are not available for general use. The ECC aims to hold several months operating costs in general funds. At 31st December 2018 the balance represents around three months' costs.

### **Mission Fund**

To be distributed at the discretion of the ECC

### **Holiday Club Fund**

For the provision of a children's Holiday Club.

### **Parish Weekend Fund**

To assist those of limited means to attend Parish Weekends.

### **St. Paul's Centre Maintenance Fund.**

A fund derived from 25% of letting fees for the maintenance of the centre.

### **St. Paul's Fabric Fund**

The Balance of the Dorcan Church share of the proceeds from the sale of the vicarage. To be used for major repairs at the discretion of the ECC.

### **Tiny Tot's (St. Paul's )**

Funds held for St. Paul's Tiny Tots to be used at their direction

### **Tiny Tot's (St. Tim's )**

Funds held for St. Tim's Tiny Tots to be used at their direction

### **Card Class**

Funds raised by the Card Class to be used at their direction.

### **Monday Cell Group**

Funds held on behalf of the Monday Cell Group to be used at their discretion.

### **Uganda Link**

Used to finance activities connected with the Diocesan Uganda Link.

### **Thursday Football**

Funds held for the Thursday Football Group. To be used at their discretion

### **Youth Club**

Funds held for the church Youth Club to be used at their discretion

### **Carl Gase Legacy Fund**

Fund from the estate of the late Carl Gase.

### **Agency Collections**

Funds collected on behalf of another charity or organisation, which do not form part of the income of the Dorcan Church.

Various collections are held on behalf of other organisations and these are paid over as soon as practical.

### **Comment**

Building on recent year's financial work we have been able to continue working to a budget. This has made the work of the Finance Committee a lot easier as we are able to monitor progress throughout the year.

Gift aid continues to be claimed quarterly which maintains our cash flow such that both our Parish Share and Methodist Assessment have been paid as they became due. We continue with the Parish Giving Scheme whereby members can donate by direct debit. Donations and Tax recoverable from Gift Aid are received monthly reducing the work of the Treasurer and improving further our cash flow.

### **Church Fabric**

In order to facilitate the work of the Church it is important that we maintain the fabric of both St. Timothy's and St. Paul's Church and Community Centre. Both are important to our work while bringing financial challenges.

This year at St. Paul's we have upgraded the chapel lighting to modern led units and replaced the Youth Room Floor.

At St. Timothy's the lighting has been upgraded to modern led units.

### **The Future**

In 2020 there are a number of challenges in the maintenance of the building with the possibility of some remedial work to the roof and an ageing heating boiler. The Audio Visual system is also showing its age and could do with bringing up to modern specification. St. Timothy's is becoming too small for all the activities there.

## Statement of Financial Activities

<i>Income and endowments from:</i>	Unrestricted funds	Designated funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Donations and legacies	82,682	1,410	5,405	89,497	82,512
Income from charitable activities	10,820	-	-	10,820	16,873
Other trading activities	43,738	-	-	43,738	42,954
Investments	221	-	-	221	159
Other income	686	-	-	686	-
<b>Total income</b>	<b>138,147</b>	<b>1,410</b>	<b>5,405</b>	<b>144,962</b>	<b>142,498</b>
<i>Expenditure on:</i>					
Raising funds	2,598	-	-	2,598	3,700
Expenditure on charitable activities	133,275	9,246	4,351	146,872	132,279
<b>Total expenditure</b>	<b>135,873</b>	<b>9,246</b>	<b>4,351</b>	<b>149,470</b>	<b>135,979</b>
Gains / losses on investment assets	-	-	-	-	-
<b>Net income / (expenditure) resources before transfers</b>	<b>2,274</b>	<b>(7,836)</b>	<b>1,054</b>	<b>(4,508)</b>	<b>6,519</b>
<i>Transfers</i>					
Gross transfers between funds - in	-	3,100	202	3,302	10,000
Gross transfers between funds - out	(3,202)	-	(100)	(3,302)	(10,000)
<i>Other recognised gains / losses</i>					
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
<b>Net movement in funds</b>	<b>(928)</b>	<b>(4,736)</b>	<b>1,156</b>	<b>(4,508)</b>	<b>6,519</b>
<i>Reconciliation of funds</i>					
<b>Total funds brought forward</b>	<b>36,863</b>	<b>21,316</b>	<b>2,496</b>	<b>60,675</b>	<b>54,156</b>
<b>Total funds carried forward</b>	<b>35,935</b>	<b>16,580</b>	<b>3,652</b>	<b>56,167</b>	<b>60,675</b>
<i>Represented by</i>					
<b>Unrestricted Funds</b>					
General Fund	35,935	-	-	35,935	36,863
<b>Designated Funds</b>					
St. Paul's Centre Maintenance	-	2,497	-	2,497	6,033
St. Paul's Fabric Fund	-	3,583	-	3,583	3,583
Carl Gase Legacy Fund	-	10,000	-	10,000	10,000
Mission Fund	-	500	-	500	1,700
<b>Restricted</b>					
Parish Weekend Fund	-	-	498	498	499
Holiday Club	-	-	449	449	510
Tiny Tots - St. Paul's	-	-	674	674	310
Tiny Tots - St. Tim's	-	-	500	500	400
Card Class	-	-	150	150	259
Monday Cell Group (Previously in: School Book Fund)	-	-	370	370	518
Youth Club	-	-	664	664	-
Uganda Link	-	-	143	143	-
Thursday Football	-	-	204	204	-
<b>Total Funds Carried Forward</b>	<b>35,935</b>	<b>16,580</b>	<b>3,652</b>	<b>56,167</b>	<b>60,675</b>

## Receipts and Payments Account

### Income and Endowments

#### Income from Donations and Legacies

	Unrestricted	Designated	Restricted	Total 2019	Total 2018
	£	£	£	£	£
Gift Aid - Bank - SO St.Paul's	29,922	100	-	30,022	29,508
Gift Aid - Bank - SO St.Tim's	4,695	-	-	4,695	4,715
Gift Aid - Envelopes - St. Paul's	6,011	-	-	6,011	6,436
Gift Aid - Envelopes - St. Tim's	1,834	-	-	1,834	1,389
Other planned giving - St. Paul's	15,566	-	-	15,566	13,971
Other planned giving - St. Tim's	1,517	-	-	1,517	1,074
Plate collections - St. Paul's	3,003	-	418	3,421	4,184
Plate collections - St. Timothy's	1,643	-	-	1,643	889
Regular gift days	1,437	-	-	1,437	1,426
One-off Gift Aid gifts	290	-	-	290	550
Donations appeals etc	875	1,310	3,227	5,412	4,594
Tax recoverable on Gift Aid	12,908	-	-	12,908	13,694
Non-recurring one-off grants	-	-	1,750	1,750	-
Other funds generated	2,981	-	10	2,991	82
	<b>82,682</b>	<b>1,410</b>	<b>5,405</b>	<b>89,497</b>	<b>82,512</b>

#### Income from charitable activities

	Unrestricted	Designated	Restricted	Total 2019	Total 2018
	£	£	£	£	£
Fees for weddings, funerals etc.	3,820	-	-	3,820	3,492
Bookstall sales to promote objectives	-	-	-	-	-
Church hall lettings - objectives	4,639	-	-	4,639	11,590
Church hall lettings-objectives - St.T	2,361	-	-	2,361	1,791
	<b>10,820</b>	<b>-</b>	<b>-</b>	<b>10,820</b>	<b>16,873</b>

#### Other trading activities

	Unrestricted	Designated	Restricted	Total 2019	Total 2018
	£	£	£	£	£
Fetes, Bazaars and Rummage sales etc	6,706	-	-	6,706	7,573
Bookstall Sales - Fund raising	65	-	-	65	-
Church hall lettings-fund raising - St.P	36,967	-	-	36,967	35,381
	<b>43,738</b>	<b>-</b>	<b>-</b>	<b>43,738</b>	<b>42,954</b>

#### Investments

	Unrestricted	Designated	Restricted	Total 2019	Total 2018
	£	£	£	£	£
Bank and building society interest	221	-	-	221	159
	<b>221</b>	<b>-</b>	<b>-</b>	<b>221</b>	<b>159</b>

#### Other Income

	Unrestricted	Designated	Restricted	Total 2019	Total 2018
	£	£	£	£	£
Insurance claims	686	-	-	686	-
	<b>686</b>	<b>-</b>	<b>-</b>	<b>686</b>	<b>-</b>

<b>Total Income</b>	<b>138,147</b>	<b>1,410</b>	<b>5,405</b>	<b>144,962</b>	<b>142,498</b>
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## Receipts and Payments Account

### Expenditure

#### Raising Funds

	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	2019	2018
	£	£	£	£	£
Costs of stewardship campaign	80	-	-	80	78
Costs of fetes & other events	2,518	-	-	2,518	3,622
	<u>2,598</u>	<u>-</u>	<u>-</u>	<u>2,598</u>	<u>3,700</u>

#### Expenditure on charitable activities

	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	2019	2018
	£	£	£	£	£
Mission & Evangelism	2,417	1,200	2,249	5,866	2,581
Nominated Charities	1,477	-	-	1,477	1,622
Secular charities	1,204	-	-	1,204	144
Fees due to Diocesan Board of Finance	2,255	-	-	2,255	2,240
Ministry parish share etc	50,000	-	-	50,000	48,504
Methodist Assessment	20,600	-	-	20,600	20,295
Assistant staff costs	205	-	-	205	174
Staff wages	17,948	-	-	17,948	18,214
Working expenses of ministers	2,877	-	-	2,877	1,834
Council tax/Rates	496	-	-	496	492
Water rates - St. Paul's	697	-	-	697	631
Minister's telephone	271	-	-	271	326
Training	1,009	-	-	1,009	1,980
Church running - insurance - St.P	1,451	-	-	1,451	1,412
Church Running - Insurance - St.T	416	-	-	416	404
Church office - telephone	474	-	-	474	264
Organ / piano tuning	276	-	-	276	372
Church maintenance - St. Paul's	466	5,165	-	5,631	398
Church Maintenance - St. Tim's	172	-	-	172	1,869
Upkeep of services-Adult	1,887	-	-	1,887	1,426
Upkeep of services - Children & Youth	555	-	128	683	563
Messy Church	756	-	-	756	1,045
Spark - Previously Sunday Club	230	-	-	230	503
Ignite	3,406	-	-	3,406	1,626
Blaze (Vybe)	39	-	-	39	-
Administration	2,341	-	-	2,341	2,360
Hospitality - Visiting speakers / Locums	78	-	-	78	132
Church Family - Acts of Kindness	300	-	-	300	1,200
Church running - Electric - ST.P	366	-	-	366	369
Church running - Electricity - ST.T	224	-	-	224	576
Church running - gas - ST.P	536	-	-	536	554
Church running - gas ST.T	910	-	-	910	1,025
Hall running - electric - St.Pauls	1,990	-	-	1,990	2,092
Hall running - gas - St.P	3,037	-	-	3,037	3,137
Hall running - maintenance - ST.P	6,657	2,881	1,930	11,468	6,453
Hall running - Maintenance - ST.T	1,357	-	-	1,357	575
Hall running - telephone	218	-	-	218	296
Governance Costs examination/Audit fees	642	-	-	642	-
Church major repairs - installation	-	-	-	-	3,492
Church interior and exterior decorating	100	-	44	144	148
Hall + major repairs - installation SP	2,935	-	-	2,935	951
<b>Expenditure on Charitable Activities Totals</b>	<u>133,275</u>	<u>9,246</u>	<u>4,351</u>	<u>146,872</u>	<u>132,279</u>

#### Total Expenditure

<b>135,873</b>	<b>9,246</b>	<b>4,351</b>	<b>149,470</b>	<b>135,979</b>
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#### Excess of Incoming Resources Over Resources Used

<b>2,274</b>	<b>(7,836)</b>	<b>1,054</b>	<b>(4,508)</b>	<b>6,519</b>
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## Centre Accounts

<b>St. Paul's Centre</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Church Hall lettings - Objectives	4,639	11,590
Church Hall - Fund raising - St. Paul's	36,967	35,381
	<b>41,606</b>	<b>46,971</b>
<b>Expenditure</b>		
Staff Wages (% adjust)	8,502	17,512
Council Tax/Rates	496	492
Water Rates - St. Paul's	697	631
Administration (80%)	1,872	1,888
Hall Running - electric - St. Paul's	1,990	2,092
Hall Running - gas - St. Paul's	3,037	3,137
Hall Running - maintenance - St. Paul's	11,469	6,453
Hall Running - telephone	218	296
	<b>28,281</b>	<b>32,501</b>
<b>Total for St. Paul's Centre</b>	<b>13,325</b>	<b>14,470</b>
<b>St. Tim's</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Church hall lettings- objectives - St. Tim's	2,361	1,791
	<b>2,361</b>	<b>1,791</b>
<b>Expenditure</b>		
Staff Wages	1,950	702
Church maintenance - St. Tim's	171	1,869
Administration Charge (20%)	468	472
Church running - Electricity - St. Tim's	224	576
Church running - Gas - St. Tim's	910	1,025
Hall running - maintenance - St. Tim's	1,357	575
	<b>5,080</b>	<b>5,219</b>
<b>Total for St. Tim's Centre</b>	<b>(2,719)</b>	<b>(3,428)</b>



## Statement of Assets and Liabilities

	Unrestricted	Designated	Restricted	Total	Total
	2019	2019	2019	2019	2018
	£	£	£	£	£
<b>Cash at bank and in hand</b>					
<b>Bank Current Account - Co-operative Bank</b>					
General Fund	9,008	-	-	9,008	10,667
Tiny Tots - St.Paul's	-	-	627	627	310
Youth Club	-	-	664	664	-
Tiny Tots - St. Tim's	-	-	500	500	400
Uganda Link	-	-	142	142	-
Thursday Football	-	-	204	204	-
Mission Fund	-	500	-	500	1,700
St. Paul's Centre Maintenance	-	2,497	-	2,497	6,033
Carl Gase Legacy Fund	-	10,000	-	10,000	10,000
Card Class	-	-	150	150	259
Monday Cell Group (Previously in:School fund)	-	-	371	371	518
Holiday Club	-	-	448	448	-
	<b>9,008</b>	<b>12,997</b>	<b>3,106</b>	<b>25,111</b>	<b>29,887</b>
<b>Methodist CFB Deposit Account</b>					
General fund	26,927	-	-	26,927	26,196
Tiny Tots - St. Paul's	-	-	47	47	-
St. Paul's Fabric Fund	-	3,583	-	3,583	3,583
Holiday Club	-	-	-	-	510
Parish Weekend	-	-	499	499	499
	<b>26,927</b>	<b>3,583</b>	<b>546</b>	<b>31,056</b>	<b>30,788</b>
<b>Total Cash at Bank and in hand</b>	<b>35,935</b>	<b>16,580</b>	<b>3,652</b>	<b>56,167</b>	<b>60,675</b>
<b>Fixed Assets</b>					
Photocopier	-	-	-	-	398
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>398</b>
<b>Debtors (Foot Notes)</b>					
Accounts Receivable					
General Fund	10,272	-	-	10,272	5,805
	<b>10,272</b>	<b>-</b>	<b>-</b>	<b>10,272</b>	<b>5,805</b>
<b>Creditors (Foot Notes)</b>					
Accounts Payable					
General Fund	6,431	-	-	6,431	3,909
Mission Fund	-	-	220	220	110
	<b>6,431</b>	<b>-</b>	<b>220</b>	<b>6,651</b>	<b>4,019</b>

**Foot Notes**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Debtors at 31<sup>st</sup> December 2019</b>		
Covingham Library	3,000	-
Hall rents - December	105	2,502
D Mulcock- Various Youth Parties	158	-
Kingfisher - December Rent	533	533
HMRC - Gift Aid Tax recovered Q4 2018	5,907	2,101
Parish Giving Scheme - Tax recovered	-	119
Midcounties Funeralcare	216	-
Parish Giving Scheme - Donations	-	550
Slimming World	353	-
	<b>10,272</b>	<b>5,805</b>

**Creditors at 31<sup>st</sup> December 2019**

Covingham Library (Beer Festival Share)	-	1,047
Portable Partition Company	-	1,300
Renelec-Hennion	377	-
Swindon Youth for Christ	1,086	120
Hills Waste	136	164
Daisy Communications - Dec. Hall Phone	18	18
Daisy Communications - Dec. Broadband	93	29
Diocese of Bristol - December fees	299	-
Community Centre Christchurch-Support	1,334	-
Children's Society	220	110
Action for Children - Formerly NCH	220	110
British Gas - Electricity (St. Paul's)	280	244
British Gas - Gas (St. Paul's)	1,130	435
British Gas - Gas (St. Tim's)	128	142
British Gas - Electricity (St. Tim's)	65	-
D Mulcock- Various Youth Parties	158	80
Rev. T. Wigley - Oct - Dec expenses	999	-
B Fisher - Tiny Tots SP Dec Expenses	108	-
Advance Hall Bookings	-	220
	<b>6,651</b>	<b>4,019</b>

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES/MEMBERS OF  
DORCAN ECUMENICAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2019**

I report to the trustees on my examination of the accounts of Dorcan Ecumenical Church Council (the ECC) for the year ended 31 December 2019.

**Responsibilities and Basis of Report**

As the charity trustees of the ECC 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 ECC'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 giving me cause to believe that in any respect :

accounting records were not kept in respect of the ECC as required by section 130 of the Act ; or

the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this respect in order to enable a proper understanding of the accounts to be reached.

-----  
P J Crowley FCA  
Derrick Newman Limited  
Chartered Accountants  
29 Bath Road  
Swindon  
**SN1 4AS**

-----  
Date

**DORCAN ECUMENICAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

1) The financial statements of the ECC have been prepared in accordance with the Church Accounting Regulations 2016 using the Receipts and Payments basis.

2) The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities:

- Moveable church furnishings held by the churchwardens on special trust for the ECC and which require a faculty for disposal.
- Land and buildings held on behalf of the ECC.
- Other fixtures, fittings and office equipment where the ECC is free to dispose of such assets without faculty.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities:

- Amounts owing from the HM Revenue & Customs.
- Any other amounts owing to the ECC including church hall lettings.

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities:

- Any arrears of Diocesan Parish Share.
- Creditors for goods or services where the supply has been received and invoiced by 31 December.