



2021

The Dorcan Church

2021 Accounts



THE CHURCH
OF ENGLAND

The **Methodist** Church 

Tony Prichard

Treasurer

December 2021

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Accounting policies

Going concern accounting policy

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the ongoing COVID-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the Dorcan Church's current and future financial position. The charity holds unrestricted, general reserves of £30,000, designated reserves that can be drawn down if necessary and a zero cash balance. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

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 £30,000.

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 2021 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.

Centre Maintenance Fund.

A fund derived from 25% of the surplus from letting fees for the maintenance of the two centres

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

2021 has been a year of challenges with the loss of a substantial amount of rental income due to Covid-19 restrictions. The Library room has been re-decorated and renamed The Small Hall. Lettings for this room have increased over the year. The ongoing loyalty of our congregation in continuing with their offering despite not meeting has been greatly appreciated. Despite the challenges we have ended the year within our expected budget.



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.

Considerable Grant aid and Furlough payments have helped to maintain our balances.

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 replaced the Small Hall lighting with LED units.

The Future

In 2022 there are a number of challenges in the maintenance of the building with the possibility of some remedial work to St. Paul's roof box gutters. A number of items at St. Timothy's will require addressing although lettings have virtually dried up.

Statement of Financial Activities

Income and Endowments from:	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Donations and legacies	107,264	-	366	107,630	118,570
Income from charitable activities	3,394	-	66	3,460	2,972
Other trading activities	20,569	-	-	20,569	20,627
Investments	3	-	-	3	188
Other income	1,842	-	95	1,937	17,473
Total Income	133,072	-	527	133,599	159,830
Expenditure on :					
Raising funds	307	-	-	307	406
Expenditure on charitable activities	124,502	-	318	124,820	150,096
Other Expenditure	3,700	-	-	3,700	2,350
Total Expenditure	128,509	-	318	128,827	152,852
Transfers					
Gross Transfers Between Funds - In	-	2,500	87	2,587	14,215
Gross Transfers Between Funds - Out	(2,500)	-	(87)	(2,587)	(14,215)
	(2,500)	2,500	-	-	-
Net Movement in Funds	2,063	2,500	209	4,772	6,978

Receipts and Payments Account

Income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income from Donations and Legacies					
Gift Aid - Bank - SO St. Paul's	39,559	-	-	39,559	36,525
Gift Aid - Bank - SO St. Tim's	6,975	-	-	6,975	11,330
Gift Aid - Envelopes - St. Paul's	2,417	-	-	2,417	4,157
Gift Aid - Envelopes - St. Tim's	1,450	-	-	1,450	816
Other planned giving - St. Paul's	12,518	-	-	12,518	11,933
Other planned giving - St. Tim's	1,078	-	-	1,078	540
Plate collections - St. Paul's	1,255	-	-	1,255	1,127
Plate collections - St. Timothy's	540	-	146	686	656
Regular gift days	3,610	-	-	3,610	5,840
Giving through church boxes	4	-	-	4	-
One-off Gift Aid gifts	2	-	-	2	20
Donations appeals etc	424	-	147	571	2,955
Tax recoverable on Gift Aid	14,361	-	-	14,361	18,903
Legacies	-	-	-	-	188
Non-recurring one-off grants	22,372	-	-	22,372	22,551
Other funds generated	699	-	73	772	1,029
	107,264	-	366	107,630	118,570
Income from Charitable Activities					
Youth Club	-	-	66	66	238
Fees for weddings, funerals etc.	3,391	-	-	3,391	2,620
Bookstall sales to promote objectives	3	-	-	3	-
Church hall lettings - objectives	-	-	-	-	-
Church hall lettings-objectives - St.T	-	-	-	-	114
	3,394	-	66	3,460	2,972
Other Trading Activities					
Fetes, Bazaars and Rummage sales etc.	1,705	-	-	1,705	110
Bookstall Sales - Fund raising	988	-	-	988	21
Church hall lettings-fund raising - St. P	17,876	-	-	17,876	20,496
	-	-	-	-	-



	20,569			20,569	20,627
Investments					
Bank and building society interest	3	-	-	3	188
	3	-	-	3	188
Other Income					
Income for events	1,842	-	95	1,937	2,473
Loans	-	-	-	-	15,000
	1,842	-	95	1,937	17,473
Total Income	133,072	-	527	133,599	159,830

Receipts and Payments Account

Expenditure

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Expenditure on Stewardship and Fund Raising					
Costs of stewardship campaign	82	-	-	82	81
Costs of fetes & other events	225	-	-	225	325
	307	-	-	307	406
Expenditure on Charitable Activities					
Event Expenses	1,859	-	-	1,859	342
Mission & Evangelism	539	-	207	746	2,268
Nominated Charities	1,300	-	-	1,300	826
Secular charities	-	-	-	-	100
Pass through donations	-	-	-	-	2,539
Fees due to Diocesan Board of Finance	2,030	-	-	2,030	2,087
Ministry parish share etc	51,000	-	-	51,000	51,000
Methodist Assessment	21,460	-	-	21,460	21,260
Assistant staff costs	46	-	-	46	466
Staff wages	21,507	-	-	21,507	23,451
Working expenses of ministers	681	-	-	681	775
Council tax	1,075	-	-	1,075	482
Water rates - St. Paul's	179	-	-	179	687
Vicar's telephone	140	-	-	140	431
Training	-	-	-	-	72
Church running - insurance - St.P	1,525	-	-	1,525	1,479
Church Running - Insurance - St.T	408	-	-	408	439
Church office - telephone	513	-	-	513	504
Organ / piano tuning	144	-	-	144	-
Church maintenance - St. Paul's	33	-	-	33	-
Church Maintenance - St. Tim's	7	-	-	7	-
Upkeep of services-Adult	2,464	-	-	2,464	1,752
Upkeep of services - Children & Youth	269	-	-	269	417
Messy Church	169	-	-	169	154



Spark	10	-	-	10	53
Youth Club	-	-	111	111	49
Ignite	10	-	-	10	22
Blaze (Vybe)	19	-	-	19	127
Administration	2,068	-	-	2,068	2,667
Hospitality - Visiting speakers / Locums	109	-	-	109	-
Church Family - Acts of Kindness	263	-	-	263	1,256
Church running - Electric - ST.P	248	-	-	248	360
Church running - Electricity - ST.T	319	-	-	319	366
Church running - gas - ST.P	365	-	-	365	245
Church running - gas ST.T	571	-	-	571	959
Hall running - electric - St. Pauls	1,406	-	-	1,406	2,038
Hall running - gas - St. P	2,069	-	-	2,069	1,385
Hall running - maintenance - ST.P	4,736	-	-	4,736	3,703
Hall running - Maintenance - ST.T	787	-	-	787	371
Hall running - telephone	189	-	-	189	261
Hall + major repairs - installation SP	3,985	-	-	3,985	24,703
	124,502	-	318	124,820	150,096
Other Expenditure					
Loan repayments	3,700	-	-	3,700	2,350
	3,700	-	-	3,700	2,350
Total Expenditure	128,509	-	318	128,827	152,852
Excess of Income v Expenditure	4,563	-	209	4,772	6,978

Statement of Assets & Liabilities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Cash at Bank and In Hand					
Bank Current Account - Co-operative Bank					
General Fund	18,087	-	-	18,087	18,546
Tiny Tots - St.Paul's	-	-	175	175	-
Youth Club	-	-	480	480	40
Tiny Tots - St. Tim's	-	-	50	50	-
Uganda Link	-	-	143	143	-
Thursday Football	-	-	307	307	212
Mission Fund	-	500	-	500	-
Centre Maintenance	-	5,650	-	5,650	3,150
Carl Gase Legacy Fund	-	10,000	-	10,000	10,000
Card Class	-	-	173	173	-
Monday Cell Group	-	-	117	117	-
Holiday Club	-	-	536	536	-
Parish Weekend	-	-	499	499	-
	18,087	16,150	2,480	36,717	31,948
Bank Deposit Account - Methodist CFB					
General fund	31,200	-	-	31,200	28,678
Tiny Tots - St. Paul's	-	-	-	-	87
Tiny Tots - St. Tim's	-	-	-	-	50
Youth Club	-	-	-	-	485
Mission Fund	-	-	-	-	500
Uganda Link	-	-	-	-	143
Holiday Club	-	-	-	-	448
Parish Weekend	-	-	-	-	499
Card Class	-	-	-	-	100
Monday Cell Goup	-	-	-	-	207
	31,200	-	-	31,200	31,197
Total Cash at Bank and In Hand	49,287	16,150		67,917	



2,480

63,145

Fixed Assets

Photocopier (Written down to zero)

-	-	-	-	-
-	-	-	-	-

Debtors (Footnotes)

Accounts Receivable

General Fund

2,772	-	-	2,772	2,751
2,772	-	-	2,772	2,751

Creditors (Footnotes)

Accounts Payable

General Fund

11,160	-	-	11,160	14,103
11,160	-	-	11,160	14,103

Centre Accounts

St. Paul's Centre	2021 £	2020 £
Income		
Church Hall - Fund raising - St. Paul's	17,876	20,496
	<u>17,876</u>	<u>20,496</u>
Expenditure		
Staff Wages (80%)	17,206	13,059
Council Tax	1,075	482
Water Rates - St. Paul's	179	687
Hall Running - electric - St. Paul's	1,406	2,038
Hall Running - gas - St. Paul's	2,069	1,386
Hall Running - maintenance - St. Paul's	4,736	3,704
Hall Running - telephone	189	261
Administration (80%)	1,654	2,133
	<u>28,514</u>	<u>23,750</u>
Excess/(Deficit) of Income Over Expenditure	<u>(10,638)</u>	<u>(3,254)</u>

St Tim's

Income

Church hall lettings- objectives - St. Tim's	-	114
	<u>-</u>	<u>114</u>

Expenditure

Staff Wages (20%)	4,301	3,264
Church maintenance - St. Tim's	7	-
Church running - Electricity - St. Tim's	319	366
Church running - Gas - St. Tim's	571	959
Hall running - maintenance - St. Tim's	787	371
Administration (20%)	414	533
	<u>6,399</u>	<u>5,493</u>

Excess/(Deficit) of Income Over Expenditure	<u>(6,399)</u>	<u>(5,379)</u>
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Foot Notes

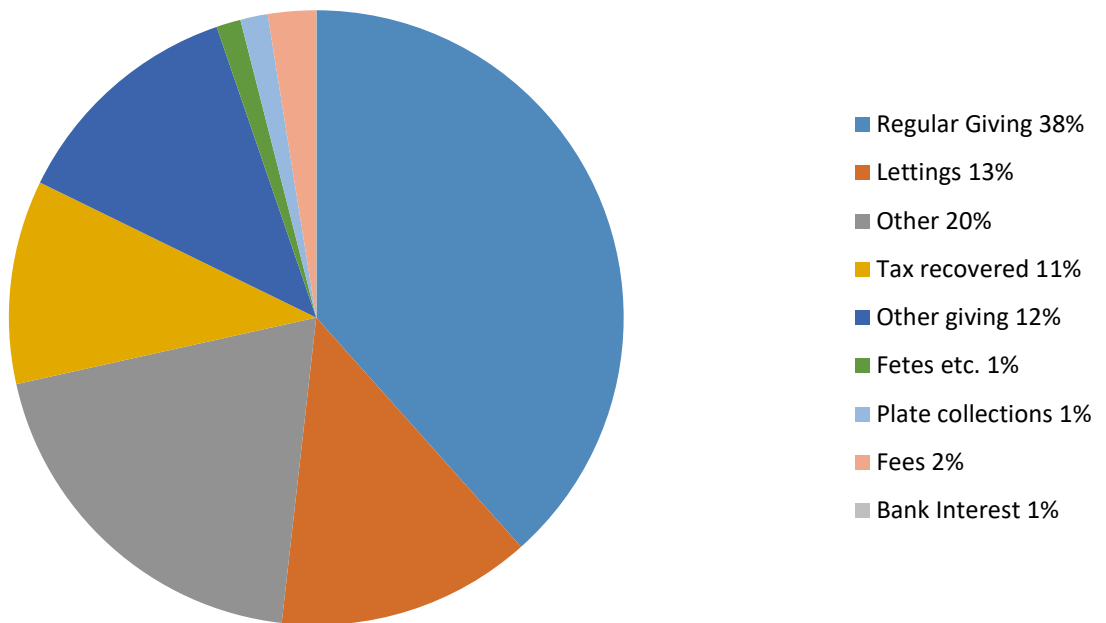
	2021	2020
	£	£
Debtors at 31st. December 2021		
Hall rents - December	459	-
HMRC - Gift Aid Tax recovered Q4 2021	2,048	2,749
Bristolian Productions	225	-
British Gas - Electricity (St. Tim's) - credit	-	2
SumUp (Card machine)	40	-
	<u>2,772</u>	<u>2,751</u>

Creditors at 31st. December 2021

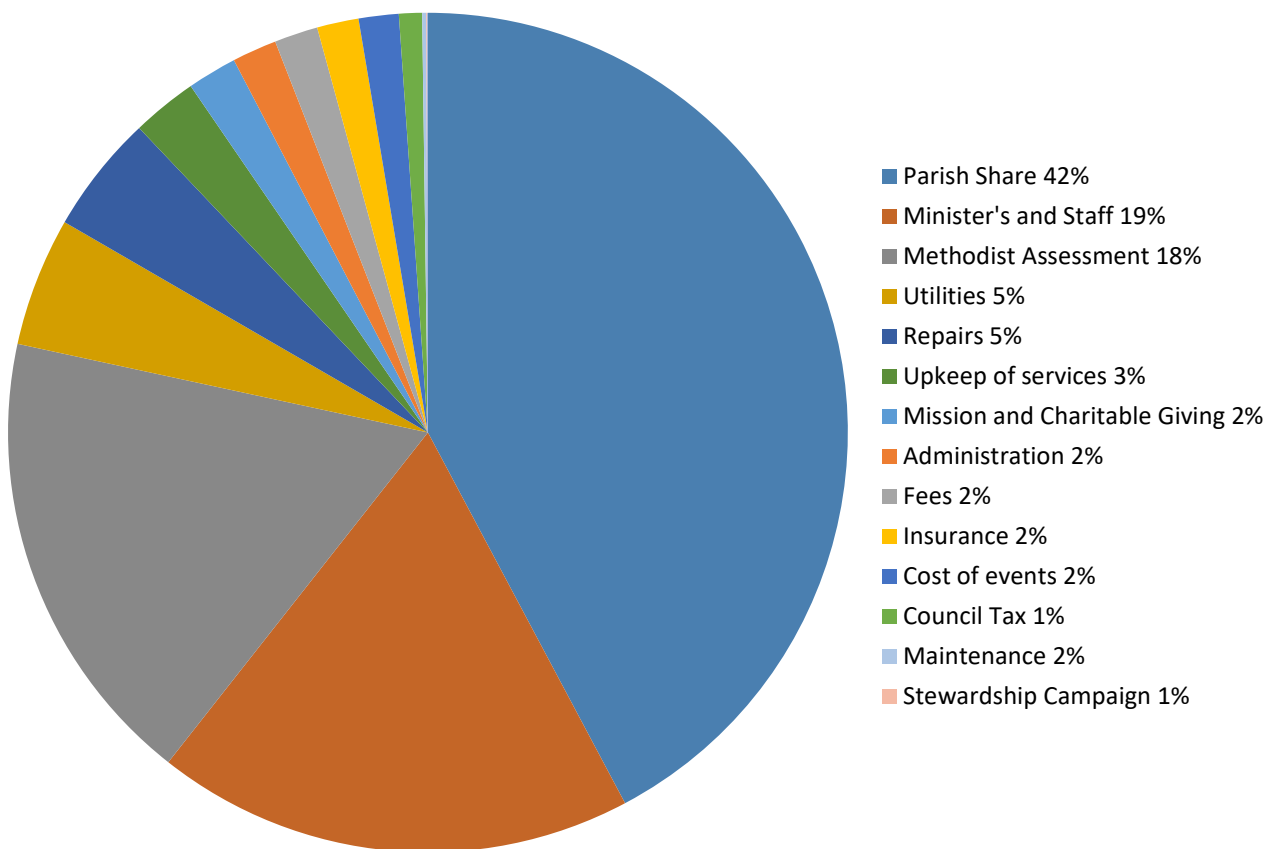
Diocese of Bristol Loan	5,000	6,000
North Wilts Methodist Circuit Loan	3,950	6,650
Renelec-Hennion	-	162
Hills Waste	127	64
Daisy Communications - Dec. Mobile phones	27	19
Daisy Communications - Dec. Broadband	45	41
Children's Society	100	-
Action for Children – Formerly NCH	100	-
British Gas – Electricity (St. Paul's)	266	165
British Gas – Gas (St. Paul's)	570	554
British Gas - Gas (St. Tim's)	76	133
British Gas - Electricity (St. Tim's)	33	-
Staff back pay for 2020	-	8
Clare Can Do It - Dec cleaning	350	-
Wilts Historic Churches Trust-Ride & Stride	309	-
Advance Hall Bookings	105	307
Rev. T. Wigley Expenses	102	-
	<u>11,160</u>	<u>14,103</u>

Charts

Dorcan Church Income



Dorcan Church Expenditure



Examiner's report

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES/MEMBERS OF

DORCAN ECUMENICAL CHURCH COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the accounts of Dorcan Ecumenical Church Council (the ECC) for the year ended 31 December 2021.

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 2021

- 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.