



2022

The Dorcan Church

2022 Accounts



THE CHURCH
OF ENGLAND

The **Methodist** Church 

Tony Prichard

Treasurer

December 2022

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Notes to the 2022 accounts

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. The recovery from the COVID-19 pandemic and the cost of living crisis is likely to have an impact on the charity. The trustees have considered the impact of these issues on the Dorcan Church's current and future financial position. The charity holds unrestricted, general reserves of £31,000, 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 £31,000.

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

Tea and Toast

Funds held for the Tea and Toast group at St. Timothy's. This has been expanded to become Cid's café Too.

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

from the estate of the late Carl Gase.

Viv Craig Legacy

Fund from the estate of the late Viv Craig

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

2022 has been a year of recovery with rental income exceeding our budgeted amount. Our congregation in continues with their offering exceeding our budget expectations. Our expenditure has largely been within budget. A legacy from the Late Viv Craig has made the balance sheet look reasonably healthy however there are some restrictions on its use. Despite the challenges we have ended the year within our expected budget.

Building on previous 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.

Some Grant aid has been received helping 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. Tim's we have purchased some folding tables and an outside notice board.

The Future

In 2023 there remain a number of challenges in the maintenance of our buildings 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 there have virtually dried up.

Statement of Financial Activities

Income and Endowments from:	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Donations and legacies	86,440	701	10,976	98,117	107,630
Income from charitable activities	1,788	-	256	2,044	3,460
Other trading activities	31,865	-	-	31,865	20,569
Investments	367	-	-	367	3
Other income	1,030	-	-	1,030	1,937
Total income	121,490	701	11,232	133,423	133,599
Expenditure on:					
Raising funds	134	-	-	134	307
Expenditure on charitable activities	123,251	1,865	3,356	128,472	124,820
Other Expenditure	4,700	-	-	4,700	3,700
Total expenditure	128,085	1,865	3,356	133,306	128,827
Transfers					
Gross Transfers Between Funds - In	200	250	-	450	2,587
Gross Transfers Between Funds - Out	-	-	(450)	(450)	(2,587)
	200	250	(450)	-	-
Net Movement in Funds	(6,395)	(914)	7,426	117	4,772
Reconciliation of Funds					
Total Funds Brought Forward	49,287	16,150	2,480	67,917	63,145
Net Movement in Funds	(6,395)	(914)	7,426	117	4,772
Total Funds Carried Forward	42,892	15,236	9,906	68,034	67,917

Receipts and Payments Account

Income

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Income from Donations and Legacies					
Gift Aid - Bank - SO St.Paul's	40,149	100	-	40,249	39,559
Gift Aid - Bank - SO St.Tim's	6,411	-	-	6,411	6,975
Gift Aid - Envelopes - St. Paul's	2,418	-	-	2,418	2,417
Gift Aid - Envelopes - St. Tim's	2,076	-	-	2,076	1,450
Other planned giving - St. Paul's	11,340	-	-	11,340	12,518
Other planned giving - St. Tim's	1,331	-	-	1,331	1,078
Plate collections - St. Paul's	832	-	315	1,147	1,255
Plate collections - St. Timothy's	261	-	-	261	686
Regular gift days	1,647	-	-	1,647	3,610
Giving through church boxes	-	-	-	-	4
One-off Gift Aid gifts	1,500	-	-	1,500	2
Donations appeals etc	1,700	601	661	2,962	571
Tax recoverable on Gift Aid	13,019	-	-	13,019	14,361
Legacies	500	-	10,000	10,500	-
Non-recurring one-off grants	2,947	-	-	2,947	22,372
Other funds generated	309	-	-	309	772
	86,440	701	10,976	98,117	107,630
Income from Charitable Activities					
Youth Club	-	-	256	256	66
Fees for weddings, funerals etc.	1,468	-	-	1,468	3,391
Bookstall sales to promote objectives	-	-	-	-	3
Church hall lettings-objectives - St. T	320	-	-	320	-
	1,788	-	256	2,044	3,460
Other Trading Activities					
Fetes, Bazaars and Rummage sales etc	2,061	-	-	2,061	1,705
Bookstall Sales - Fund raising	47	-	-	47	988
Church hall lettings-fund raising - St.P	29,757	-	-	29,757	17,876
	31,865	-	-	31,865	20,569
Investments					
Bank and building society interest	367	-	-	367	3
	367	-	-	367	3
Other Income					
Income for events	943	-	-	943	1,937
Insurance claims	87	-	-	87	-
	1,030	-	-	1,030	1,937
Total Income	121,490	701	11,232	133,423	133,599

Receipts and Payments Account

Expenditure

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Expenditure on Stewardship and Fund Raising					
Costs of stewardship campaign	91	-	-	91	82
Costs of fetes & other events	43	-	-	43	225
	134	-	-	134	307
Expenditure on Charitable Activities					
Event Expenses	910	-	-	910	1,859
Mission & Evangelism	1,473	-	1,064	2,537	746
Nominated Charities	1,510	-	-	1,510	1,300
Fees due to Diocesan Board of Finance	1,126	-	-	1,126	2,030
Ministry parish share etc	51,000	-	-	51,000	51,000
Methodist Assessment	22,240	-	-	22,240	21,460
Assistant staff costs	196	-	-	196	46
Staff wages	21,624	-	-	21,624	21,507
Working expenses of ministers	737	-	-	737	681
Council tax	1,275	-	-	1,275	1,075
Water rates - St. Paul's	801	-	-	801	179
Vicar's telephone	170	-	-	170	140
Training	108	-	-	108	-
Church running - insurance - St.P	1,543	-	-	1,543	1,525
Church Running - Insurance - St.T	466	-	-	466	408
Church office - telephone	398	-	-	398	513
Organ / piano tuning	206	-	-	206	144
Church maintenance - St. Paul's	-	-	-	-	33
Church Maintenance - St. Tim's	-	-	-	-	7
Upkeep of services-Adult	1,026	-	-	1,026	2,464
Upkeep of services - Children & Youth	313	-	-	313	269
Messy Church	500	-	-	500	169
Spark	-	-	-	-	10
Youth Club	-	-	-	-	111
Ignite	8	-	-	8	10
Blaze (Vybe)	32	-	-	32	19
Upkeep of churchyard	476	-	-	476	-
Administration	2,256	-	-	2,256	2,068
Hospitality - Visiting speakers / Locums	-	-	-	-	109
Church Family - Acts of Kindness	45	-	-	45	263
Church running - Electric - ST.P	325	-	-	325	248
Church running - Electricity - ST.T	338	-	-	338	319
Church running - gas - ST.P	446	-	-	446	365
Church running - gas ST.T	1,189	-	-	1,189	571
Hall running - electric - St.Pauls	1,840	-	-	1,840	1,406
Hall running - gas - St.P	2,510	-	-	2,510	2,069
Hall running - maintenance - ST.P	4,918	951	-	5,869	4,736
Hall running - Maintenance - ST.T	1,074	914	780	2,768	787
Hall running - telephone	172	-	-	172	189
Church major repairs-installation-St.T.	-	-	1,512	1,512	-
Hall + major repairs - installation SP	-	-	-	-	3,985
	123,251	1,865	3,356	128,472	124,820
Other Expenditure					
Loan repayments	4,700	-	-	4,700	3,700
	4,700	-	-	4,700	3,700
Total Expenditure	128,085	1,865	3,356	133,306	128,827
Excess/(Deficit) of Income Over Expenditure	(6,595)	(1,164)	7,876	117	4,772

Statement of Assets and Liabilities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Cash at Bank and In Hand					
Bank Current Account - Co-operative Bank					
General Fund	11,325	-	-	11,325	18,087
Tiny Tots - St.Paul's	-	-	297	297	175
Tiny Tots - St. Tim's	-	-	84	84	50
Youth Club	-	-	449	449	480
Uganda Link	-	-	143	143	143
Thursday Football	-	-	307	307	307
Mission Fund	-	500	-	500	500
Centre Maintenance	-	4,736	-	4,736	5,650
St. Paul's Fabric Fund	-	-	-	-	-
Carl Gase Legacy Fund	-	10,000	-	10,000	10,000
Viv Craig Legacy Fund	-	-	7,450	7,450	-
Card Class	-	-	105	105	173
Monday Cell Group	-	-	32	32	117
Holiday Club	-	-	536	536	536
Parish Weekend	-	-	499	499	499
Tea & Toast (Cid's Café 2)	-	-	4	4	-
	11,325	15,236	9,906	36,467	36,717
Bank Deposit Account - Methodist CFB					
General fund	31,567	-	-	31,567	31,200
	31,567	-	-	31,567	31,200
Total Cash at Bank and In Hand	42,892	15,236	9,906	68,034	67,917
Fixed Assets					
Photocopier (Written down to zero)	-	-	-	-	-
	-	-	-	-	-
Debtors (Footnotes)					
Accounts Receivable					
General Fund	2,692	-	-	2,692	2,772
	2,692	-	-	2,692	2,772
Creditors (Footnotes)					
Accounts payable					
General Fund	6,980	-	-	6,980	11,160
	6,980	-	-	6,980	11,160

Centre Accounts

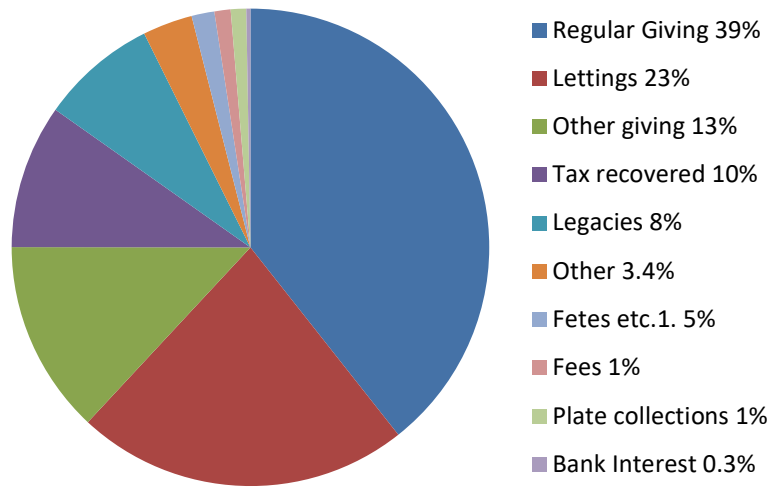
St. Paul's Centre

	2022	2021
	£	£
Income		
Church Hall - Fund raising - St. Paul's	29,757	17,876
	<u>29,757</u>	<u>17,876</u>
Expenditure		
Staff Wages (80%) Manager & Cleaning	12,038	17,206
Council Tax	1,275	1,075
Water Rates - St. Paul's	801	179
Hall Running - electric - St. Paul's	1,840	1,406
Hall Running - gas - St. Paul's	2,510	2,069
Hall Running - maintenance - St. Paul's	5,869	4,736
Hall Running - telephone	172	189
Administration (80%)	1,805	1,654
	<u>26,310</u>	<u>28,514</u>
Excess/(Deficit) of Income Over Expenditure	<u>3,447</u>	<u>(10,638)</u>

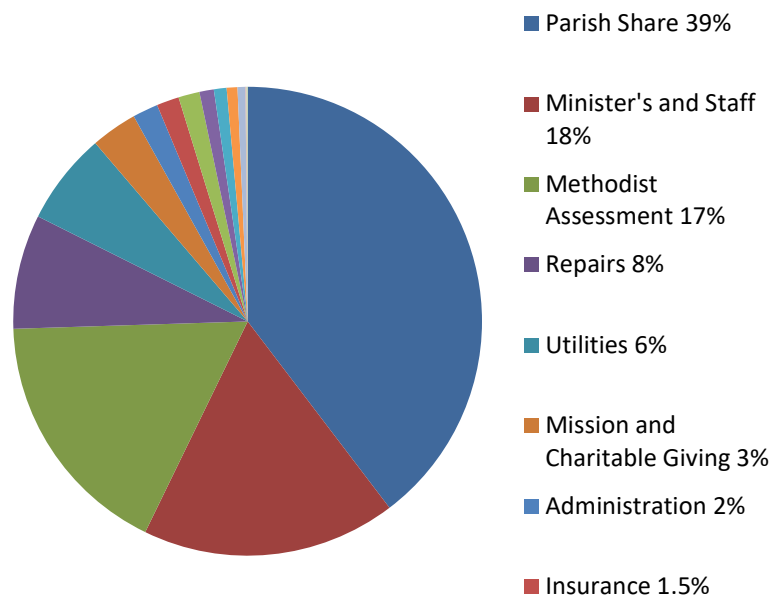
St. Tim's

Income		
Church hall lettings- objectives - St. Tim's	320	-
	<u>320</u>	<u>-</u>
Expenditure		
Staff Wages (20%) Manager & Cleaning	3,009	4,301
Church maintenance - St. Tim's	-	7
Church running - Electricity - St. Tim's	338	319
Church running - Gas - St. Tim's	1,189	571
Hall running - maintenance - St. Tim's	2,768	787
Administration Charge (20%)	451	414
	<u>7,755</u>	<u>6,399</u>
Excess/(Deficit) of Income Over Expenditure	<u>(7,435)</u>	<u>(6,399)</u>

Dorcan Church Income



Dorcan Church Expenditure



Foot Notes

	2022	2021
	£	£
Debtors		
Hall rents - December	451	459
HMRC - Gift Aid Tax recovered Q4	1,896	2,048
Bristolian Productions	225	225
R&H Electric	114	-
SumUp (Card machine)	-	40
D Mulcock	6	-
	<u>2,692</u>	<u>2,772</u>

Creditors

Diocese of Bristol Loan	3,000	5,000
North Wilts Methodist Circuit Loan inc interest	1,350	3,950
Hills Waste	135	127
Daisy Communications - Dec. Mobile phones	29	27
Daisy Communications - Nov & Dec. Broadband	84	45
Children's Society	125	100
Action for Children – Formerly NCH	125	100
British Gas – Electricity (St. Paul's)	678	266
British Gas – Gas (St. Paul's)	1,112	570
British Gas - Gas (St. Tim's)	1	76
British Gas - Electricity (St. Tim's)	64	33
Clare Can Do It - Dec cleaning	-	350
W. McCarthy	61	-
Wilts Historic Churches Trust-Ride & Stride	-	309
Advance Hall Bookings	-	105
Rev. T. Wigley Expenses (Estimate)	200	102
D Mulcock - Youth Club Expenses	16	-
	<u>6,980</u>	<u>11,160</u>

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES/MEMBERS OF
DORCAN ECUMENICAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2022**

I report to the trustees on my examination of the accounts of Dorcan Ecumenical Church Council (the ECC) for the year ended 31 December 2022.

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 material respect :

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act ; or
- (2) 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 202

- 1) The financial statements of Dorcan Ecumenical Church Council (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 church wardens 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 restriction.
- 3) 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 H M Revenue & Customs.
 - any other amounts owing to the ECC including church hall lettings.
- 4) Closing bank balances are recognised in the Statement of Assets and Liabilities.
- 5) The following liabilities are recognised in the Statement of Assets and Liabilities
 - any arrears of the Diocesan Parish Share.
 - creditors for goods or services where the supply has been received and invoiced by 31 December 2020.