



# Dorking United Reformed Church

founded in 1662

53 West Street, Dorking, RH4 1BS. Church Office: 01306 889644

Website: [www.dorkingurc.org.uk](http://www.dorkingurc.org.uk)

Pastor: Vacant

TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2023

**Dorking United Reformed Church**

*Living Jesus' love*

*Charity no. 1132113*

# Trustees' Annual Report for the Year Ending 31<sup>st</sup> December 2023

Registered address – 53 West Street, Dorking, Surrey, RH4 1BS (Charity Number 1132113)

## **OBJECTIVES AND ACTIVITIES**

The charitable objects of the Church are the advancement of the Christian faith for the benefit of the public in accordance with the scheme of union of the United Reformed Church. Our mission is "To live Jesus' love" and our vision is:-

- In union with Christ, you too are being built together with all the others into a place where God lives through his spirit (Eph 2:22)
- We will be a church community serving God every day; enabling people to explore their life with God and each other. We will seek to encourage discipleship and put faith into action.
- Our community will be focused on meaningful Christian worship. We will be a community that responds to needs, is welcoming and creates a spirit of openness and accessibility.
- Our buildings will be a place where people want to be, and where they are happy to bring others.

This is being achieved by following the 'Five Marks of Mission' which were adopted in 1997 by the 'Forum of Churches Together in England' of which the United Reformed Church is a member. Our Church Community Worker continues to be of great assistance to our Mission work.

The work of the Church from December 2021 continued without a Minister and was still feeling some of the effects of the COVID-19 pandemic.

## **MINISTRY AND MISSION**

**The Advent Season** began on 27 November with the lighting of the first candle in a service lead by MeaDoW, when they continued with the chosen theme of 'Trees', and the lighting of the candles continued throughout Advent. 18 December saw the annual Nativity Presentation by those young people connected to the wider church along with the evening Candlelit Service with many involved in the readings and a choir which had been put together by the CCW. Thanks were expressed to those who pulled together the young people for the Nativity Presentation. Christmas Day saw a Christmas Jumper wearing, All-Age Worship led by Revd Ted Bellingham.

**The Advent Course** led by Revd Ted Bellingham continued into December.

The church opened for the **Dorking Christmas Festival** on the 1<sup>st</sup> December, with a Christmas Tree Festival and refreshments were provided by 'The Friends of Dorking Nursery'. One of the dancing groups that uses the church premises also provided a display of their dancing.

Offerings received at the Christmas Services and The Christmas Post Box were donated to **Dorking Foodbank and Ripple Africa**. Including other donations and 2 specific donations

for the Foodbank, Ripple Africa received £1000 (equates to 2000 trees) and the Foodbank received £1305.

**DEC appeal for the earthquakes in Turkey and Syria** – the Elders agreed to send a donation of £500 from the church and the Churches Together street collection in Dorking raised £3298.

**SowtoGrow** continued to meet and use the planned theme of 'Trees' for the presentation of the garden space. A planning and support group was set up to coordinate ideas for future use of the garden space following the chosen themes from MeaDoW, as well as meeting regularly most Thursdays to work on the garden. The second theme for the year was 'Living Water' which was represented in the garden with a river of flowers flowing from the Cross towards the Well in which people were encouraged to write their wishes for a better world on a pebble and place in the Well. This was enthusiastically supported from both within the church and the wider community and the pebbles were placed on one of the church windowsills as part of the Harvest Festival celebrations which coincided with the Heritage Weekend when the church was open to all who wanted to walk in.

**Narnia Group** continues to meet at The White Horse, following different themes and contributing to the life of church in various ways including leading Sunday Worship on occasions.

**'The Thursday Gathering'** continue to meet on the second Thursday of each month with worship from 11.00 to 11.30 am in the Little Chapel, followed by other social activities. The monthly Prayer Group has now been included in the service and works well.

**Smallfry and Messy** – both still attracting people from the wider community and remain an important part of the church's outreach programmes.

**Messy Church** – has continued during the year and is felt to be an important part of the church's outreach.

**A Lent** study course studying Jesus' prayers commenced on 23 February and concluded on Maundy Thursday, 6 April, led by Revd Ted Bellingham and culminating in a Maundy Thursday worship service.

**Dorking Area Food Bank** continued to be supported by the church and the wider community.

**ALDAG (Ashtead Learning Difficulties Action Group)** provided coffee and cakes each Thursday morning enabling young people with learning difficulties to learn new skills and socialise. On 15 December a Christmas lunch was arranged in aid of the MNDA with a Christmas Cake Raffle and the opportunity to purchase homemade Christmas Delights, raising over £350 and was thoroughly enjoyed by all who attended. Charity coffee mornings were held on 22 December and 13 April – the latter included an Easter Treasure Hunt and raised £100 for the MNDA. A further MNDA coffee morning was held during the half term break in October, raising over £100 once again. During the winter months it was agreed between ALDAG and the Elders that the Thursday morning coffee/lunch should become a 'Warm Space' for those who needed to be able to access the heated hall and have a free warm drink as well as some company from those present. This arrangement changed in

April when ALDAG provided brunches, coffee and cakes until 11.30 and West Street agreed to continue with providing light lunches. From the summer of 2023 West Street took over full responsibility for the café/lunch facilities, renamed the Open Doors TAG café and continuing to provide work experience opportunities for adults with a learning disability.

**Creative Cuppa** produced 90 knitted Angels which were placed in the Food Bags produced by the Dorking Area Food Bank. They also knitted items for those who were struggling to keep warm during the winter months. Unfortunately this group had to close down but the supplies that were left were distributed between TAG, MYTime and local charity shops. Thanks were expressed to Joan Francis for her hard work in keeping Creative Cuppa going during difficult times.

**‘Just Asking’** – seekers course run by Revd Ted Bellingham with afternoon and evening slots running during July with a follow-up course in November.

**Pastoral Training Course** held at the church but open to other churches in the area with 3 sessions – 1 November – Core Principles of Pastoral Care; 6 November – Listening Skills; 27 November – Boundaries, led by Revd Andy Twilley. This was well attended.

A part time Church Community Worker, left at the end of October in order to better support her aging parents. Thanks were expressed for her addition to the life of the church.

## **WORSHIP**

The endeavour to find ministers for the vacancy period which is proving more and more difficult continues; the Elders and others arrange services where a minister cannot be present, with lay preachers helping out on occasions.

**The Prayer Diary** – continues to be used and each week the congregation is asked to pray for a particular church group or those making use of our church premises.

**MeaDoW Team** continues to meet every 2 months to look at Mission and Worship matters; these meetings are open to all who wish to attend, and have Eldership representation. Terms of reference were presented to the Elders and the Church Meeting for their approval, and they were duly accepted. The Living Document ‘Adventures in Faith’ had been revisited at an Elders’ Away Day and further worked on by the MeaDoW Team during the year. This too was presented to both the Elders and a Church Meeting for final approval, which was given at the Church Meeting held on 25 June.

**1/1/2023-** a small service of worship was held in the Little Chapel with Berndard Moore leading the worship.

**26/2/23** – All Age Worship Service attended by the 5<sup>th</sup> Dorking Girlguiding and Scouts Groups as well as the Rainbows and Brownies. It was good to see the church filled with regular attendants and supporting family members.

**19/3/23 - Mothering Sunday All Age Worship** led by Revd Ted Bellingham. Small bouquets of flowers were distributed by the children at the end of the service.

## **Easter events:**

**29/3/23 – Small Fry** Easter Celebration in the Follett Hall with an Easter Message in church at 10:15am.

**2/4/23 – Palm/Passion Sunday** service led by Revd David Pitkeathly

**5/4/23 – Messy Church** – 3.30-6.00pm – Easter message through handicrafts with a special service included

**6/4/23 – Maundy Thursday Services** – 11am for The Gathering Group led by Rosemary Russell and at 7.30pm led by Revd Ted Bellingham, both were held in The Little Chapel.

**7/4/23 – Good Friday Walk of Witness** to St Martin's Churchyard for open air worship at 11.30pm.

**9/4/23 – Easter Sunday Service including communion** led by Revd Stephen Thornton.

**17/9/23 - All Age/Harvest Worship** – led by Revd Ted Bellingham with the help of Beavers and introducing the charity 'Drop in the Bucket' to the congregation.

**15/10/23 – All Age Worship** - led by the leaders and members of 'Young Church'

**12/11/23 – Remembrance Sunday Worship** – All Age Service attended by Brownies, Beavers, Scouts and Girl Guides led by Rev Ted Bellingham with contributions from the Brownies. A well attended service.

Average attendance at Sunday Worship throughout the year has been approximately 45 with larger numbers on Communion Sundays and specific services such as baptisms.

## **SOCIAL ACTIVITIES**

**21/1/23** – Family Charity Quiz Night in aid of the MNDA was held. This was well represented by church members, users of our premises and the wider community and raised £1000 in aid of the MNDA.

**18/2/23** – 40<sup>th</sup> Anniversary Celebration and Reunion of Small Fry. Families who have been part of Small Fry over the past 40 years were invited.

**Annual Trip to Goring-by-Sea** – 17 July was affected by the very hot weather so several people decided they could not make the journey. However over 30 did enjoy an afternoon on the beach and many entered the sea for a cooling swim.

**Breakfast Club** – it was decided this should be discontinued for the time being.

**Open Home** resumed after 3 years of not being able to meet due to Covid. The first meeting took place on Wednesday 8 February at 10.30 and meet the second Wednesday of each month at this time, with the exception of August.

**Charity Coffee Morning 16/2/23 10.00 am – 12.00 noon:** the coffee morning was to provide sponsorship to help pay towards the cost of attending the 25<sup>th</sup> World Scout Jamboree to be held in August in South Korea. The coffee morning managed to raise £258.29.

An Activities afternoon 1-4pm on Thursdays started in February and offers games, quizzes and arts and crafts with an emphasis of including those adults with additional needs. This has developed into **TAG** – 'Thursday Afternoon Group' with a specific emphasis on Adults with Learning Difficulties, but open to all who wish to join in. Elders are supporting this venture together with some funding from the church.

**Quiz Evening – 18/3/23 – 7pm-10pm – held by** ALDAG in the church hall.

During school holiday periods coffee mornings were run by volunteers raising funds for several different charities, many of which were local, with an overall sum of £1546.81 being raised. These coffee mornings were well attended with a lovely selection of cakes, biscuits, garden produce and other items, all helping to increase the funds raised and thus benefitting many charities as well as providing social interaction.

**Quiz Evening – 17/9/23 – 7pm-10pm** – in aid of The Freshwater Habitats Trust organised by one of the friends of the church had to be cancelled but it is hoped it will take place at another time.

## **BUILDINGS AND FINANCE**

**Finance** – Church accounts for 2023 have continued to meet our expectations overall although our proceeds from 'offertories' and 'lettings' have fallen behind budget. Also with current utilities costs rising our energy costs have been higher than expected and will continue to be so for another year. We have been blessed with further gifts from members of the congregation and also the improvement in our investments which have meant that overall we have grown our funds for 2023.

A new Independent Examiner was approved by the Finance Committee and the October Church Meeting.

The October church meeting agreed to decline a request from Synod to raise our M&M contribution for 2024 from £45,100 to £49,621 (10%). The reasons for this are: we have been without a minister since 2021 and we will only have 25% of the time of any future minister; we have had to fund external ministers over this period; we are updating the manse which will ultimately be returned to Synod; and our members since 2021 have dropped from 112 to 90 which adversely affects our offertory. Also no Synod accounts have been forthcoming for the past 4 years so there is no transparency around this requested increase.

## Buildings

### FM&D Activity 2023

It has been a very busy year as it always is with a group of aging buildings. In addition to regular maintenance activities this year we have:

- Installed three new electricity smart meters across the site.
- Instigated an acoustic survey of the Main Hall and subsequently installed acoustic panels to replace lower level notice boards.
- Carried out a fixed wiring test.
- Replaced doors in the Follett Hall and Main Hall Kitchen.
- Traced and repaired the damp plaster in the Main Hall.
- Carried out roof repairs over the Main Hall Toilets and Mission Office
- Carried out our annual fire risk assessment.
- Installed linked smoke and carbon monoxide sensors.
- Replaced several strip lights with new fittings and LED tubes.
- Re-decorated the lower half of the Main Hall with high level painting and installation of acoustic panels on the ceiling postponed until summer 2024.

In addition, FM&D has contributed to the Eco Church survey, monitors health and safety, the register of donations in memory of former members and provides line management to the Caretaker.

The Manse and Flats have been let throughout the year, the latter providing a source of income for the Church. Although we look after the Manse, we are only permitted to use the income for maintenance purposes and ownership together with all our premises remains with Southern Synod.

The team have been asked to investigate the sound and vision offering within the worship area and this together with similar facilities in the main hall will be the focus of our attention in 2024.

### Lettings of rooms at the church premises

Our Lettings Secretary works tirelessly to let our premises as much as possible to off-set ever increasing utility costs. To this end letting rates to external hirers were increased in October 2023 and will be reviewed again next year.

We are thankful for excellent work done by volunteers from outside the Church: our **'Letting Secretary'** and our **'Administrative Assistant'**.

Our thanks also go to the **FM&D Team** for the work that they have done in connection with the maintenance of our premises, and to the **Finance Team** who have managed our finances during a difficult time. **Ashted Learning Difficulties Action Group**

**VACANCY** – At the start of the year Banstead, Dorking, Reigate Park and Redhill churches were asked to consider forming a Pastorate, staffed by one full time Minister. Discussions were held with representatives of the other churches, under the guidance of the Rev David Skitt and the Rev Roger Jones. It was agreed that we should proceed with the Pastorate

and this was approved by the membership of each church. At the September Moderators meeting, the vacancy of the Pastorate was agreed and the details of it have been circulated to all URC Ministers. We are now waiting to see who will come forward.

## **GENERAL**

**Church Meetings** were held following Sunday Worship on 26 March, 25 June, 1 October with the AGM being held on 26 November. Elders Elections were not needed this year as there were no vacancies.

## **Weddings and Baptisms**

Weddings: 0.

Births: 2.

Baptisms: 2.

## **Membership**

The following members have passed away: 6

Accepted into Church membership this year: 1

Names removed from the Members Roll: 1

The current number of Church members is 90.

## **Conclusion**

There are many people in the church who work for the Lord but whose name does not appear in this report; we give grateful thanks to all who give of their time and talents helping our church to move forward in faith.

Dealing with a vacancy presents many challenges but Elders are meeting these head on, accepting that we're going to have to rely on our own resources for a considerable amount of time even when, hopefully, a new minister is appointed for the Joint Pastorate. It is apparent that human resources for the many needs that the church supports are limited and, moving forward, changes may be needed as to exactly what and how these needs can be met but as a faithful and prayerful Christian community our hope is in the Lord and we know with certainty that He will show us the way forward.



## **Trustees**

The following individuals have served as Trustees over the period of this report and until the date of approval. Trustees serve a maximum continuous term of 6 years.

### **Current Trustees**

Mrs Jane Allan	Appointed 01-01-2020
Mrs Jane Bellingham	Appointed 01-01-2023
Mr Phil Currie	Appointed 01-01-2022
Mr Roger Currie	Appointed 01-01-2018
Mrs Jenny Langford	Appointed 01-01-2022
Mr David Langford	Appointed 01-01-2022
Mr Simon Moorhouse	Appointed 01-01-2020
Mrs Liz Roger	Appointed 01-01-2020
Mrs Rosemary Russell	Appointed 01-01-2022
Mrs Hilary Venn	Appointed 01-01-2020
Mr Chris Yeomans	Appointed 01-01-2022
Mrs Fiona Yeomans	Appointed 01-01-2023

## **Structure, Governance and Management**

**Elders' Meetings (Trustees plus Minister, Treasurer and Community Worker)** are held monthly throughout the year apart from the month of August. The major items discussed over the year have been the 'Church Growth Plan', the appointment of an organist, Safeguarding, a review of the rules governing the consumption of alcohol on church premises and preparation for the Vacancy.

The **Church Meeting** currently meets once every three months. The average attendance is around thirty. The major items discussed over the year have been the 'growth plan' for the Church, the development of the buildings, a review of the rules governing the consumption of alcohol on church premises, and the frequency of evening services.

The **Mission Committee** meets every two to three months. Its terms of reference are to support and strengthen the existing mission activities of the Church, to extend the mission of the Church to the wider local community, to ensure that the 'Five Marks of Mission' are visible within the Church life and to retain and increase Church membership.

The **Facilities, Management and Development (FM&D)** committee meets quarterly and looks after health and safety matters, building maintenance and, in recent years, the development of our premises.

The **Finance Committee** meets quarterly. The **Health and Safety Committee** meets four times per year. The **Worship Review and Planning Group** meet three to four times a year.

## Financial Review

Overall, the outcome for the year was satisfactory.

The accounts include the restatement of certain comparatives for 2022 due to the establishment of a designated fund relating to the Manse. Please see note 2 to the accounts.

Total resources increased by £165,000 in the year from £504,000 to £669,000.

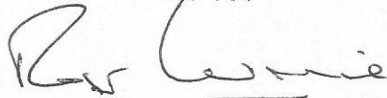
The overall movements of note comprise:

- 1) The general fund recorded a deficit of £15,000 for 2023 largely due to the increased costs of running the Church, caused by inflationary pressures in the UK economy (e.g. gas and electricity costs increased by 111% compared to the prior year).
- 2) Property and development grants and donations of £24,000 (2022: £43,000) helped fund further investment of £47,000 (2022: £94,000) on the Church premises (2022: Grants and donations of £43,000).
- 3) Within the designated funds, legacies totalling £180,000 were received during the year (2022: £130,000). The newly established Manse fund recorded a surplus of £9,000 (2022: £23,000), although this was offset by reductions across other designated funds.
- 5) Unrealised gains on our investment portfolio increased reserves by £23,000. (2022: unrealised loss of £45,000).

Full details of the fund movements are set out on Page 14.

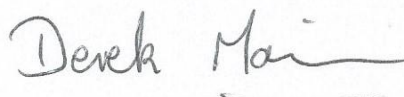
Approved 13<sup>th</sup> MAY 2024

Chair of Trustees



Mr Roger Currie

Chair of Finance Committee



Mr Derek Morrison

## **Independent examiner's report to the trustees of Dorking United Reformed Church (Registered Charity 1132113)**

I report to the trustees on my examination of the accounts of Dorking United Reformed Church ('the Charity') for the year ended 31 December 2023, which are set out on pages 12 to 16.

### **Responsibilities and basis of report**

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

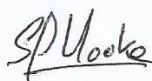
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those accounting 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 report in order to enable a proper understanding of the accounts to be reached.



Steven Hooke BSc ACA

Ash Vale, GU12 5ER

Date: 13 May 2024

# DORKING UNITED REFORMED CHURCH

Balance Sheet at 31 December 2023

	2023	2022*
<b>Assets</b>		
Investments		
Epworth Interest Funds	281,045	41,777
Epworth Equity Funds	221,874	203,478
	<u>502,919</u>	<u>245,255</u>
Cash at bank		
CafCash	7,982	6,714
CafGold	158,144	249,922
	<u>166,126</u>	<u>256,636</u>
Organisations	205	2,182
<b>Total Assets</b>	<u><b>669,250</b></u>	<u><b>504,073</b></u>
 <b>Funds</b>		
Unrestricted Funds	16,741	30,266
Designated Funds	386,678	223,746
Restricted Funds	265,831	250,061
<b>TOTAL FUNDS</b>	<u><b>669,250</b></u>	<u><b>504,073</b></u>

\* Some of the 2022 comparatives have been restated. Please see the notes to the accounts.

## DORKING UNITED REFORMED CHURCH

Income and Expenditure of Unrestricted Funds for the year ended 31 December 2023

	2023	2022*		2023	2022*
<b>INCOME</b>			<b>EXPENDITURE</b>		
<b>Members &amp; friends</b>			<b>Ministerial</b>		
Offertories	41,489	43,588	Ministry & Mission	45,198	47,557
Tax Refund	17,285	19,164	Travel	-	130
Donations	3,284	9,593	Telephone & Wi Fi	985	754
Coffee (Net)	(430)	(795)		<b>46,183</b>	<b>48,440</b>
	<b>61,628</b>	<b>71,550</b>			
<b>Outside sources</b>			<b>Services</b>		
Rents	23,965	22,551	Pulpit supply	1,176	1,188
Lettings	28,896	26,839	Organists & choir	640	172
Investments	4,082	1,814	Tuning & repairs	280	260
Property & Development	23,710	-	Flowers	550	-
	<b>80,653</b>	<b>51,203</b>		<b>2,646</b>	<b>1,620</b>
			<b>Premises</b>		
			Caretaking	14,578	13,859
			Electricity	4,758	3,458
			Gas	15,150	6,770
			Insurance	6,443	6,090
			Water	802	616
			Maintenance	30,539	34,767
			Flats rental expenses	5,774	5,123
			Property & Development	47,076	94,042
				<b>125,120</b>	<b>164,725</b>
			<b>General</b>		
			Administration and Publicity	4,051	2,565
			Miscellaneous	1,525	1,032
			Donations	-	620
			Mission	44	168
			CTD Subscription	-	73
				<b>5,620</b>	<b>4,458</b>
<b>Total income</b>	<b>142,281</b>	<b>122,753</b>	<b>Total Expenditure</b>	<b>179,569</b>	<b>219,244</b>
<b>Result before transfers</b>	<b>(37,288)</b>	<b>(96,490)</b>			

# DORKING UNITED REFORMED CHURCH

## FUNDS - 2023

Funds not invested are held in CafCash & CafGold Bank Accounts. The funds of the Church Organisations are held in their own bank accounts

	At 1 Jan 2023*	Income	Expenditure	Other Receipts	Transfers	Investment Gains/(Losses)	At 31 Dec 2023
<b>Unrestricted funds</b>							
General	30,266	118,571	(132,493)	(1,237)	(3,300)	-	11,807
Development & Property	-	23,710	(47,076)		28,300	-	4,934
<b>Total Unrestricted funds</b>	<b>30,266</b>	<b>142,281</b>	<b>(179,569)</b>	<b>(1,237)</b>	<b>25,000</b>	<b>-</b>	<b>16,741</b>
<b>Designated funds</b>							
Legacy, Gift & Memorial	178,401	-	(1,495)	-	(130,000)	-	46,906
Benevolent	3,803	2,114	(5,462)	-	3,176	-	3,631
Holiday at Home	606	-	-	-	-	-	606
Open Doors	1,043	476	-	-	-	-	1,519
Small Fry	365	1,586	(3,264)	-	2,576	-	1,263
Oasis Group	676	-	-	-	(676)	-	-
Community worker	(3,759)	23,643	(26,055)	-	-	-	(6,171)
Special Collections	1,353	1,783	(2,063)	-	-	-	1,073
The Manse	39,076	33,000	(23,868)		-	-	48,208
Doreen Howes	-	30,550	-	-	20,000	-	50,550
David Young	-	150,000	-	-	(150,000)	-	-
	<b>221,564</b>	<b>243,152</b>	<b>(62,207)</b>	<b>-</b>	<b>(254,924)</b>	<b>-</b>	<b>147,585</b>
<b>Restricted funds</b>							
Roy Currie Memorial	4,806	414	(920)	-	(2,500)	-	1,800
<b>Total Funds in Bank Accounts</b>	<b>256,636</b>	<b>385,847</b>	<b>(242,696)</b>	<b>(1,237)</b>	<b>(232,424)</b>	<b>-</b>	<b>166,126</b>
<b>Designated funds - invested</b>							
Doreen Howes	-	-	-	-	85,000	3,338	88,338
David Young	-	-	-	-	150,000	550	150,550
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>235,000</b>	<b>3,888</b>	<b>238,888</b>
<b>Restricted Funds - Invested</b>							
Roy Currie Memorial	30,783	-	-	-	-	2,292	33,075
The Mary Alexander Charity	47,286	-	-	-	-	3,734	51,020
Philip Henman Fund	167,186	-	-	-	-	12,750	179,936
	<b>245,255</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,776</b>	<b>264,031</b>
<b>Total Restricted Funds</b>	<b>250,061</b>	<b>414</b>	<b>(920)</b>	<b>-</b>	<b>(2,500)</b>	<b>18,776</b>	<b>265,831</b>
<b>Designated Funds - Church Organisations and the Development Fund</b>							
Small Fry	1,970	606	-	-	(2,576)	-	-
Messy Church	212	-	(7)	-	-	-	205
	<b>2,182</b>	<b>606</b>	<b>(7)</b>	<b>-</b>	<b>(2,576)</b>	<b>-</b>	<b>205</b>
<b>Total Designated Funds</b>	<b>223,746</b>	<b>243,758</b>	<b>(62,214)</b>	<b>-</b>	<b>(22,500)</b>	<b>3,888</b>	<b>386,678</b>
<b>TOTAL FUNDS</b>	<b>504,073</b>	<b>386,453</b>	<b>(242,703)</b>	<b>(1,237)</b>	<b>-</b>	<b>22,664</b>	<b>669,250</b>

\* Some of the 2022 comparatives have been restated. Please see the notes to the accounts.

# **DORKING UNITED REFORMED CHURCH**

## **Notes to the Accounts 2023**

### **1. Accounting policies**

#### **(a) Basis of preparation**

The accounts have been prepared on a receipts and payments basis.

#### **(b) Funds**

Unrestricted funds may be used by the Church for any of its ordinary purposes.

Designated funds represent unrestricted funds set aside by the Church for specific designated purposes; they can be transferred back into general funds at the Church's decision.

Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent for the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be absorbed into general funds.

### **2. Restatement of Comparatives for 2022**

The Church has the use of a Manse which is vested in URC Southern Synod Trust as trustees and is not a church asset. It is held for the benefit of Dorking United Reformed Church in accordance with the statutory trusts applicable to URC properties under the URC Acts.

As the Church does not currently have a Minister, the Manse has been let out on commercial terms. The income from the Manse is designated by the United Reformed Church in Great Britain for use towards the upkeep and repairs of the Manse. If these funds are not required for this purpose, they ultimately belong to the URC Southern Synod Trust.

In 2023, a separate designated fund has been established in respect of the Manse. The 2022 accounts included income and expenditure relating to the Manse in unrestricted funds. Certain comparatives have been restated to amounts they would have been, if the Manse designated fund treatment had been applied in 2022. The table below shows a summary of the restated balances.



## 2. Restatement of Comparatives for 2022 (continued)

£	Balance as reported in 2022	Restated balance in these accounts	Movement
<b>Balance sheet</b>			
Unrestricted Funds	69,343	30,266*	(39,077)
Designated Funds	184,670	223,746	39,076
<b>Income &amp; Expenditure</b>			
Total income	150,308	122,753	(27,555)
Total expenditure	223,500	219,244	(4,256)

\*This number includes the correction of a £1 rounding difference in the 2022 accounts