Net Church Dartford

England & Wales · Charity number 1141375

Details

Other names	EMMANUEL CHURCH DARTFORD, NET CHURCH DARTFORD
Status	Registered
Legal form	Charitable company
Company number	07584098
Registered	2011-04-12
Register	View on the Charity Commission register

Contact

Address	30 Spital Street Dartford DA1 2DL
Phone	01322272649
Email	dartford@thenetchurch.co.uk
Website	www.thenetchurch.co.uk

Activities

Objects: 1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT;2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME THINK FIT; AND3 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT.

Activities: Leading people to Jesus locally,nationally and internationallyBuilding significant big local churches,Growing strong, mature Christians who are fully released in their God given ministriesBuilding a church that is a contemporary,relevant expression of the Kingdom of God. Communicating the message of Jesus with power and relevance. Reaching out not just with words but with actions..

Downloaded from opencharities.uk/ew/1141375

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,066,967	£844,718	£2,630,013	25
2023-12-31	£950,813	£750,260	£2,407,764	24
2022-12-31	£408,452	£393,352	-	-
2021-12-31	£309,746	£358,991	-	-
2020-12-31	£343,236	£268,861	-	-

Trustees

Name	Role	Appointed
Roy Morley	Chair	2011-10-16
John Mabhula		2025-08-01
Melvyn Naidoo		2023-04-19
Rose Wood		2025-04-23

Downloaded from opencharities.uk/ew/1141375

Net Church Dartford

England & Wales - Charity number 1141375

Accounts

Registered number: 07584098
Charity number: 1141375

Net Church Dartford

(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 December 2024

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Net Church Dartford
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 6
Independent auditors' report on the financial statements	7 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 30

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Net Church Dartford

(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 December 2024

Trustees	R Morley P Judd D Brown (resigned 23 May 2025) M Thomas (resigned 23 April 2025) M Naidoo N Hughes R Wood (appointed 23 May 2025)
Company registered number	07584098
Charity registered number	1141375
Registered office	30 Spital Street Dartford Kent DA1 2DL
Senior Pastors	R Morley and K Morley
Independent auditors	Carleys Chartered Accountants Second Floor South The Fitted Rigging House Anchor Wharf The Historic Dockyard Chatham Kent ME4 4TZ
Accountants	Kreston Reeves LLP 2nd Floor, Maritime Place Quayside Chatham Maritime Chatham ME4 4QZ
Senior Management Team	Roy Morley, Senior Pastor Keely Morley, Senior Pastor Peter Judd, Locational Leader Jaya Judd, Executive Pastor Andrew Jackson, Locational Pastor Heather Jackson, Locational Pastor

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Net Church Dartford

(A company limited by guarantee)

Trustees' report
for the year ended 31 December 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 January 2024 to 31 December 2024. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The primary aim of Net Church Dartford is to advance the Christian faith and provide holistic support to the communities of Dartford, Sittingbourne, and Addis. Following the successful merger of the two Net Church charities in 2023, the unified church has expanded its impact by strengthening spiritual, social, and community programmes. The charity also works toward poverty alleviation, educational outreach, and promoting community cohesion both locally and internationally.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteer Participation and Event Support

The charity’s activities are greatly enhanced by the significant contributions of approximately 200 dedicated volunteers. Their involvement spans across 491 events with 2,829 serving instances, supporting programmes for youth, families, and community outreach. The charity deeply values the time, skills, and commitment provided by its volunteers, which play a crucial role in delivering its mission and extending its impact.

Achievements and performance

a. Review of activities

Congregational Growth
With a growing congregation, the Dartford site now runs two Sunday services at 9:30 and 11:30am, each attended by hundreds weekly. Sittingbourne also continues to grow in attendance and ministry engagement.

Staff and Volunteers
The church employs over 20 dedicated staff across pastoral, administrative, and childcare roles. More than 300 volunteers actively serve across departments, including media, hospitality, children’s ministry, and outreach.

Youth and Children’s Ministries
Over 100 teenagers engage weekly in the church’s youth programme, supported by trained leaders and events like the Young Lions Leadership Camp. The children's ministry serves 100+ children weekly through a creative and secure environment for learning and faith formation.

Nursery and Playgroup
Net Church operates a longstanding Ofsted-registered nursery in Dartford and the Little Angels playgroup in Sittingbourne, the latter serving over 45 families. These services provide essential early years support for local families.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Trustees' report (continued)
for the year ended 31 December 2024

Achievements and performance (continued)

Outreach and Community Engagement
The church continues to support:
- Weekly meals for the elderly
- Local foodbanks and prison ministry
- School RE lessons and assemblies
- Christmas giving campaigns for schools and prisons

Tamil Congregation
Over 100 Tamil-speaking members participate in weekly Sunday afternoon services, forming a vibrant, multicultural branch of the church.

Charity Partnerships
Net Church partners with Compassion UK, currently sponsoring over 300 children in Ethiopia, providing access to education, nutrition, and healthcare.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The reserves policy has been updated following the merger to reflect the combined financial position of the two entities, with total reserves now amounting to £2,630,013 (2023: £2,407,764). The policy ensures sufficient reserves are maintained to cover 6 months of operational costs and to provide for future investments in key programmes and facilities. 6 months reserves is £330k, broken down as £180k at Dartford, and £150k at Sittingbourne. Average monthly expenditure stands at £30k approximately for Dartford, and £25k for Sittingbourne. We also have a designated reserve that is built up by our yearly gift aid income & Tamil Church Venue usage contribution to cover mortgage payments of approx. £5k per month, which it covers yearly and leaves a surplus.

The Trustees review this policy annually to ensure continued stability and strategic agility.

Net Church is proud of the growth and impact we have achieved this year and will continue to serve the local and global community with the same dedication, in line with our mission to be a place “where people matter, and lives are changed.”

c. Results for the year

During the year, the merged charity received income of £1,066,967 (2023: £950,813) and incurred expenditure of £844,718 (2023: £750,260). The charity had a surplus at year end of £222,249 (2023: £200,553).

Unrestricted reserves at the year end were £2,547,802 (2023: £2,343,142) and restricted reserves at year end were £82,211 (2023: £64,622).

d. Principal risks and uncertainties

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

e. Principal funding

The principal funding sources for Net Church Dartford during the reporting period were:
- **Regular giving** through tithes and offerings from church members and supporters
- **The Vision Offering**, an annual campaign designated for strategic purposes including church planting, community projects, and building development
- **Gift Aid** reclaimed on eligible donations from HMRC
- **Playgroup income**, primarily from the Sittingbourne site, which continues to grow and now represents approximately **20% of the charity's total income**
- **Grants, fundraising events and partnerships** supporting both local and international mission activity
- **Venue hire and other income-generating community activities** at the Dartford and Sittingbourne sites

These income streams have enabled the charity to pursue its core objectives, which include:
- Advancing the Christian faith across all age groups
- Planting and growing local churches and expressions of faith
- Delivering accessible and inclusive community support and outreach
- Supporting international mission efforts and partnerships

The Trustees remain grateful to all those who contribute to the ongoing work and mission of the church.

f. Restricted funds

The purpose of the individiual restricted funds is detailed in note 14.

Structure, governance and management

a. Constitution

Net Church Dartford is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30 March 2011.

The Charity is constituted under a Memorandum of Association dated 30 March 2011 and is a registered charity number 1141375.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Structure, Governance, and Management

The charity operates under the governance of its Board of Trustees, who are collectively responsible for the overall leadership, strategy, and compliance with legal and regulatory requirements.

The Trustees delegate the day-to-day management of the charity to the Senior Management Team, which comprises individuals with key operational and strategic responsibilities. The Senior Management Team members during the year were as follows:
- Roy Morley, Senior Pastor
- Keely Morley, Senior Pastor
- Peter Judd, Locational Leader
- Jaya Judd, Executive Pastor
- Andrew Jackson, Locational Pastor
- Heather Jackson, Locational Pastor

The Senior Management Team is responsible for implementing the charity's strategic goals, overseeing operational activities, and ensuring the charity continues to fulfil its mission and objectives.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Structure, governance and management (continued)

d. Pay policy for key management personnel

The church applies a fair, transparent pay grade structure reviewed regularly against sector standards. Pay decisions reflect:

- Market competitiveness
- Internal equity
- Legal compliance
- Stewardship of charitable funds

e. Risk management

Key risks are regularly assessed, with mitigations in place for financial uncertainty, volunteer sustainability, and congregation engagement. A significant risk continues to be potential reduction in regular giving, mitigated through communication and engagement strategies.

Plans for future periods

As of 1st August 2023, the charity Net Church Dartford merged with its associated charity Net Church Sittingbourne (registered as Net Church with charity number 1054377), which has the same Trustee body. All assets and activities will be moved into the registration of Net Church Dartford, and Net Church Sittingbourne was dissolved.

Following the merger, Net Church now focuses on strengthening its programmes and expanding its reach in the communities of Dartford, Sittingbourne, local and international communities. Key priorities for the upcoming year include investing in youth and family programmes, enhancing volunteer engagement, and developing new community outreach initiatives. Additionally, the church aims to increase collaboration with local and international partners to ensure long-term sustainability and impact.

Ongoing Commitment

Our commitment to local schools, prisons, and food banks remains strong, and we continue to actively offer help wherever it is needed. We remain dedicated to our mission of advancing the Gospel and changing lives.

Property Acquisition

Following the year-end, the Charity completed the purchase of a new property in Sittingbourne in January 2025.

A deposit was paid prior to 31 December 2024 and is included in year-end debtors.

This expansion aligns with our strategic goal to create larger, sustainable community spaces.

Ministry Expansion

In the year ahead, Net Church aims to:

- Invest in youth, family, and volunteer development
- Launch new community outreach initiatives, including oversea missions
- Deepen collaboration with international partners
- Continue building inclusive spaces for spiritual and practical care

The Trustees remain committed to growing the church’s impact in the UK and abroad.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Trustees' report (continued)
for the year ended 31 December 2024

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

R Morley
Trustee
Date: 26/09/2025

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Opinion
We have audited the financial statements of Net Church Dartford (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Other matter – corresponding amounts
The financial statements of the charitable company for the year ended 31 December 2023 are unaudited.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, our approach was as follows:
- we obtained an understanding of the nature of the charitable company's activities and the sector in which it operates, including the legal and regulatory frameworks that are applicable to the charitable company and of how it is complying with those frameworks;
- we enquired of management about their own identification and assessment of the risks of irregularities, including any known instances of fraud;
- we discussed matters concerning non-compliance with laws and regulations and how fraud might occur including assessment of how the financial statements might be susceptible to fraud.

As a result of these procedures we consider that the most significant laws and regulations relating to the financial statements are the Charities Act 2011, the regulations relating to the specific accounting and reporting requirements applicable to charitable companies, and the Companies Act 2006. We performed audit procedures to enable us to detect non-compliance with significant laws and regulations which may have a material impact on the financial statements which included reviewing disclosures within the financial statements and inspecting correspondence with regulatory authorities.

We considered the risk of fraud through management override and revenue recognition as the areas where the financial statements were most susceptible to material misstatement due to fraud. In response, we incorporated testing of the appropriateness of journal entries, assessing judgements made by management in making accounting estimates and evaluating the business rationale for any significant unusual transactions or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Claire Ralph

Claire Ralph (Senior Statutory Auditor)
for and on behalf of Carleys
Statutory Auditor
Second Floor South
The Fitted Rigging House
The Historic Dockyard
Chatham
Kent
ME4 4TZ

Date: 26/09/2025

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Net Church Dartford

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 December 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	**27,603**	**750,746**	**778,349**	694,735
Charitable activities	4	**5,730**	**272,429**	**278,159**	251,193
Investments	5	**-**	**10,459**	**10,459**	4,885
Total income		**33,333**	**1,033,634**	**1,066,967**	950,813
Expenditure on:					
Raising funds		**-**	**14,934**	**14,934**	13,404
Charitable activities	6	**15,744**	**814,040**	**829,784**	736,856
Total expenditure		**15,744**	**828,974**	**844,718**	750,260
Net movement in funds		**17,589**	**204,660**	**222,249**	200,553
Reconciliation of funds:					
Total funds brought forward		**64,622**	**2,343,142**	**2,407,764**	2,207,211
Net movement in funds		**17,589**	**204,660**	**222,249**	200,553
Total funds carried forward		**82,211**	**2,547,802**	**2,630,013**	2,407,764

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 30 form part of these financial statements.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Net Church Dartford

(A company limited by guarantee)
Registered number: 07584098

Balance sheet
as at 31 December 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	10		**2,102,946**		2,144,938
Current assets					
Debtors	11	**492,063**		107,727	
Cash at bank and in hand		**641,255**		762,791	
		1,133,318		870,518	
Creditors: amounts falling due within one year	12	**(41,732)**		(38,677)	
Net current assets			**1,091,586**		831,841
Total assets less current liabilities			**3,194,532**		2,976,779
Creditors: amounts falling due after more than one year	13		**(564,519)**		(569,015)
Total net assets			**2,630,013**		2,407,764
Charity funds					
Restricted funds	14		**82,211**		64,622
Unrestricted funds	14		**2,547,802**		2,343,142
Total funds			**2,630,013**		2,407,764

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

R Morley
Trustee
Date: 26/09/2025

The notes on pages 13 to 30 form part of these financial statements.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Net Church Dartford
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 December 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	17	**(70,543)**	246,314
Cash flows from investing activities			
Dividends, interests and rents from investments		**10,459**	4,885
Purchase of tangible fixed assets		**(1,287)**	(72,052)
Net cash provided by/(used in) investing activities		**9,172**	**(67,167)**
Cash flows from financing activities			
Repayments of borrowing		**(60,165)**	(52,120)
Net cash used in financing activities		**(60,165)**	**(52,120)**
Change in cash and cash equivalents in the year		**(121,536)**	**127,027**
Cash and cash equivalents at the beginning of the year		**762,791**	635,764
Cash and cash equivalents at the end of the year	**18**	**641,255**	762,791

The notes on pages 13 to 30 form part of these financial statements

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

1. General information

The Charity is a charitable company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The Charity has the registered company number 07584098 and the registered charity number 1141375. Its registered office is 30 Spital Street, Dartford, DA1 2DL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Net Church Dartford meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been prepared in British Sterling and are rounded to the nearest Pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,500 or more are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings	- Straight line over 50 years (land is not depreciated)
Motor vehicles	- Straight line over 3 years
Fixtures and fittings	- Straight line over 3 to 7 years

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

2. Accounting policies (continued)

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.13 Merger accounting

Merger accounting principles are applied in accordance with FRS 102. With merger accounting, the carrying values of the assets and liabilities of the parties to the merger are not required to be adjusted to fair value, although appropriate adjustments are made to achieve uniformity of accounting policies where necessary.

On 01 August 2023, the activities of Net Church Sittingbourne (registered charity number 1054377) along with all their assets and liabilities were merged with Net Church Dartford (registered charity number 1141375).

The financial statements have been prepared using merger accounting, and applying the true and fair override given that the merged entity is a charitable company. The combination of Net Church Dartford and Net Church Sittingbourne has met the merger accounting criteria under FRS 102. When the charities merged, their purposes were concurrent and the purposes of the merged reporting entity encompass those of the combining charities, with no significant change to classes of beneficiaries or the purpose of the benefits provided.

The Trustees have considered the requirements of FRS102 and the SORP in making this decision, and have therefore adopted merger accounting as the most appropriate form of disclosure so that the financial statements show a true and fair view. Accordingly, as prescribed in the SORP, the comparative financial statements show the aggregate results for the combined charities.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Church and other giving	27,603	624,830	**652,433**	563,376
Gift Aid	-	106,666	**106,666**	112,694
Other income	-	19,250	**19,250**	18,665
	27,603	750,746	**778,349**	694,735
Total 2023	6,953	687,782	694,735	

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Events and programmes	5,700	19,483	**25,183**	18,295
Other income	-	95	**95**	-
Rise income	-	19,499	**19,499**	9,765
Conference income	-	-	**-**	229
Youth	30	-	**30**	7,913
Bible Academy	-	772	**772**	-
Team income	-	1,185	**1,185**	2,334
Resources	-	138	**138**	10
Vision offering	-	27,349	**27,349**	18,526
Playgroup income	-	202,642	**202,642**	190,616
Little Angels	-	1,266	**1,266**	535
Hall hire	-	-	**-**	2,970
Total 2024	5,730	272,429	**278,159**	251,193
Total 2023	13,064	238,129	251,193	

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	10,459	**10,459**	4,885

All of the investment income, in both 2024 and 2023, related to unrestricted funds.

6. Analysis of expenditure by activities

	Direct costs 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	408,377	421,407	**829,784**	736,856
Total 2023	453,382	283,474	736,856	

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	-	232,106	**232,106**	299,216
Youth	-	8,159	**8,159**	8,764
Ministry team expenses	-	11,496	**11,496**	14,433
Events & outreach	-	54,770	**54,770**	48,996
Media & tech	-	6,055	**6,055**	2,771
Children's department & Little Fishes	-	2,784	**2,784**	764
Loving Later Life	-	277	**277**	227
Subscriptions	-	4,008	**4,008**	7,000
Welcome	-	3,573	**3,573**	2,612
Tamil Congregation	-	19,171	**19,171**	20,837
Befriending service	-	-	**-**	116
Music & worship	-	956	**956**	651
Net Young Adults	-	163	**163**	870
Building projects	-	7,492	**7,492**	19,371
Community projects	-	285	**285**	1,329
Christmas Giving Expenditure	-	8,095	**8,095**	4,560
Church Plant	15,744	1,484	**17,228**	3,046
GLS - Next Year	-	9,251	**9,251**	7,218
Playgroup running costs	-	9,818	**9,818**	3,879
Visiting speakers	-	3,209	**3,209**	2,706
Hospitality	-	6,984	**6,984**	1,337
Team expenses	-	2,497	**2,497**	2,679
	15,744	**392,633**	**408,377**	453,382
Total 2023	11,761	441,621	453,382	

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Analysis of expenditure by activities (continued)

Analysis of support costs

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	176,030	**176,030**	73,145
Depreciation	43,279	**43,279**	44,894
Utilities	60,975	**60,975**	55,758
Telephone and internet	765	**765**	852
Insurance	29,050	**29,050**	19,826
Stationery	2,497	**2,497**	2,361
General building maintenance	23,803	**23,803**	19,147
Cleaning	7,188	**7,188**	5,880
Printing	2,272	**2,272**	2,022
Interest payable	51,765	**51,765**	43,717
Professional fees	2,156	**2,156**	-
Travel	-	**-**	38
Playgroup support costs	563	**563**	910
AOG contribution	440	**440**	2,900
Security	849	**849**	904
Miscellaneous	7,805	**7,805**	6,137
Auditors fees	7,200	**7,200**	4,800
Other accountancy	4,770	**4,770**	183
Total 2024	**421,407**	**421,407**	283,474
Total 2023	283,474	283,474	

7. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**7,200**	-

During the prior period, the Charity paid £4,800 for independent examination services to the previous advisers.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

8. Staff costs

	2024	2023
	£	£
Wages and salaries	**394,210**	350,888
Social security costs	**6,362**	15,446
Pension costs	**7,564**	6,027
	408,136	372,361

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Employees	**25**	24

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration and benefits paid to key management personnel during the year, including employer's national insurance contributions, amount to £103,241 (2023: £96,514)

9. Trustees' remuneration and expenses

During the year R Morley, one of the Trustees, received remuneration and benefits amounting to £51,620 (2023: £49,038) for his position as Pastor.

During the year P Judd, one of the Trustees, received remuneration and benefits amounting to £10,839 (2023: £5,972) for his position as Pastor.

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

10. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 January 2024	**2,412,124**	**7,500**	**155,425**	**2,575,049**
Additions	**1,287**	**-**	**-**	**1,287**
At 31 December 2024	**2,413,411**	**7,500**	**155,425**	**2,576,336**
Depreciation				
At 1 January 2024	**300,007**	**7,500**	**122,604**	**430,111**
Charge for the year	**36,715**	**-**	**6,564**	**43,279**
At 31 December 2024	**336,722**	**7,500**	**129,168**	**473,390**
Net book value				
At 31 December 2024	**2,076,689**	**-**	**26,257**	**2,102,946**
At 31 December 2023	2,112,117	-	32,821	2,144,938

11. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	**1,974**	4,655
Other debtors	**364,570**	274
Prepayments and accrued income	**2,400**	4,505
Tax recoverable	**123,119**	98,293
	492,063	107,727

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

12. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	**16,075**	19,979
Trade creditors	**11,250**	6,817
Other taxation and social security	**-**	6,490
Other creditors	**-**	591
Accruals and deferred income	**14,407**	4,800
	41,732	38,677

13. Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	**564,519**	569,015

Included within the above are amounts falling due as follows:

Between two and five years		
Bank loans	**71,666**	68,656
Over five years		
Bank loans	**492,853**	500,359

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2024	2023
	£	£
Repayable by instalments	**492,853**	500,359
	492,853	500,359

The bank loan was used to assist with the purchase of the church property in Spital Street, Dartford. It is secured with a first charge on that property and is repayable over 25 years with interest at 3.75% per annum.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
Designated funds					
Capital fund	**1,556,118**	**-**	**-**	**(33,595)**	**1,522,523**
General funds					
General Fund	**787,024**	**1,033,634**	**(828,974)**	**33,595**	**1,025,279**
Total Unrestricted funds	**2,343,142**	**1,033,634**	**(828,974)**	**-**	**2,547,802**

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

14. Statement of funds (continued)

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Restricted funds					
Youth Conference/Summer Camp	**1,253**	**-**	**-**	**-**	**1,253**
Vision Offering 2020	**301**	**-**	**(301)**	**-**	**-**
Vision Offering Dartford	**27,925**	**23,390**	**-**	**-**	**51,315**
Vision Offering Tamil	**7,610**	**1,845**	**-**	**-**	**9,455**
Women's Conference - Closer	**487**	**-**	**-**	**-**	**487**
Church Plant	**12,730**	**-**	**(12,730)**	**-**	**-**
Vision Offering 2024 Sittingbourne	**-**	**4,259**	**-**	**-**	**4,259**
Vision Offering 2023 Sittingbourne	**-**	**3,839**	**-**	**-**	**3,839**
Vision Offering 2022 Sittingbourne	**5,233**	**-**	**(2,713)**	**-**	**2,520**
Christmas Bike Giveaway	**193**	**-**	**-**	**-**	**193**
Youth	**130**	**-**	**-**	**-**	**130**
Loving Later Life	**4,207**	**-**	**-**	**-**	**4,207**
Community Fund	**4,553**	**-**	**-**	**-**	**4,553**
	64,622	**33,333**	**(15,744)**	**-**	**82,211**
Total of funds	**2,407,764**	**1,066,967**	**(844,718)**	**-**	**2,630,013**

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	As restated Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Capital fund	669,042	-	-	886,904	1,555,946
Fulston move	58	-	-	-	58
Salary Fund	4,186	-	-	(4,186)	-
Resources	114	-	-	-	114
	673,400	-	-	882,718	1,556,118
General funds					
General Fund	1,454,663	930,796	(726,651)	(871,784)	787,024
Total Unrestricted funds	2,128,063	930,796	(726,651)	10,934	2,343,142

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

14. Statement of funds (continued)

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	As restated Balance at 31 December 2023 £
Restricted funds					
Youth Conference/Summer Camp	1,182	71	-	-	1,253
Vision Offering 2020	801	-	-	(500)	301
Vision Offering Dartford	16,274	11,151	-	500	27,925
Vision Offering Tamil	5,270	2,340	-	-	7,610
Women's Conference - Closer	487	-	-	-	487
Church Plant	23,664	-	-	(10,934)	12,730
Vision Offering 2020 Sittingbourne	15,057	-	(15,057)	-	-
Vision Offering 2021 Sittingbourne	7,144	-	(7,144)	-	-
Vision Offering 2022 Sittingbourne	3,331	1,902	-	-	5,233
Christmas Bike Giveaway	193	-	-	-	193
Youth	130	-	-	-	130
Young Lions	21	-	(21)	-	-
Loving Later Life	4,207	-	-	-	4,207
Ukraine	1,387	-	(1,387)	-	-
Community Fund	-	4,553	-	-	4,553
	79,148	20,017	(23,609)	(10,934)	64,622
Total of funds	2,207,211	950,813	(750,260)	-	2,407,764

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

14. Statement of funds (continued)

Purpose of designated funds

Capital fund - The capital fund represents the value of land and buildings included in tangible fixed assets accross the merged entity, less the outstanding balance on the charity's mortgage. Following the merger, the Capital fund has been increased to recognise the value of the merged charity's assets, and as such a transfer has been made from general funds to increase the value of the fund appropriately.

Fulston Move Fund - represents monies set aside for the cost of moving church to Fulston
Salary Fund - represents monies set aside from Playschool profits to go towards salaries. During the year the Trustees have reviewed this balance, and have deemed it to be fully utilised at the year end.
Resources Fund - represents monies taken from selling resources, mugs, notebooks etc.

Purpose of restricted funds

Youth Conference/Summer Camp - Money given to pay for putting on a youth conference in the summer.
Vision Offering - A specific offering once a year to go towards church planting, community projects & partnerships, and building projects. During the year the Trustees have reviewed this balance, and have deemed a transfer to Vision Offering Dartford fund appropriate.
Vision Offering Dartford - A specific offering once a year from Dartford congregation to go towards church planting and community partnership projects. During the year the Trustees have reviewed this balance, and have deemed a transfer from Vision Offering fund appropriate.
Vision Offering Tamil - A specific offering once a year from Tamil to go towards church planting and community partnership projects.
Bike Offering - At Christmas a special offering was taken to be able to buy bikes for children and young people from families that couldn't afford to buy them.
Women's Conference - Closer & Closer 2022 - Money raised for the church to run a womens conference, and ladies contributed towards the cost of the event.
Church Plant - Money contributed for the church plants in London and Ethiopia. During the year the Trustees have reviewed this balance, and have deemed expenditure has been previously spent accroding to the funds purpose, and therefore have made a transfer to generak funds to decrease the value of the fund appropriately.
Christmas Bike Giveaway Fund - represents monies collected to purchase bicycles for children in the community
Youth Fund - represents donations received towards the running of the Youth ministry.
Young Lions Fund - represents monies collected to help facilitate a leadership development weekend for the Youth ministry.
Loving Later Life Fund - represents donations received towards the befriending ministry for over 50's in the community. The befriending project was postponed due to the Coronavirus pandemic, but will restart in 2022/23.
Vision Offering 2020, 2021, 2022, 2023 & 2024 Fund - represents donations received towards the Vision Offering in 2020,2021, 2022, 2023 & 2024 to go towards community projects and church planting. Monies held will continue to be used to fund further community projects.
Ukraine - represents donations received towards an appeal for Ukraine. Monies held will be paid across in the future year.
Community Fund - represents money restricted for community projects and partnerships that arises from surplus giving for community projects from the congregation.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Designated funds	**1,556,118**	**-**	**-**	**(33,595)**	**1,522,523**
General funds	**787,024**	**1,033,634**	**(828,974)**	**33,595**	**1,025,279**
Restricted funds	**64,622**	**33,333**	**(15,744)**	**-**	**82,211**
	2,407,764	**1,066,967**	**(844,718)**	**-**	**2,630,013**

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Designated funds	673,400	-	-	882,718	1,556,118
General funds	1,454,663	930,796	(726,651)	(871,784)	787,024
Restricted funds	79,148	20,017	(23,609)	(10,934)	64,622
	2,207,211	950,813	(750,260)	-	2,407,764

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	2,102,946	**2,102,946**
Current assets	82,211	1,051,107	**1,133,318**
Creditors due within one year	-	(41,732)	**(41,732)**
Creditors due in more than one year	-	(564,519)	**(564,519)**
Total	82,211	2,547,802	**2,630,013**

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	As restated Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	2,144,938	2,144,938
Current assets	64,622	805,896	870,518
Creditors due within one year	-	(38,677)	(38,677)
Creditors due in more than one year	-	(569,015)	(569,015)
Total	64,622	2,343,142	2,407,764

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	**222,249**	200,553
Adjustments for:		
Depreciation charges	**43,279**	44,894
Increase in debtors	**(384,336)**	(47,467)
Increase in creditors	**6,959**	9,502
Interest paid on loan	**51,765**	43,717
Interest received	**(10,459)**	(4,885)
Net cash provided by/(used in) operating activities	**(70,543)**	246,314

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	**641,255**	762,791
Total cash and cash equivalents	**641,255**	762,791

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Notes to the financial statements
for the year ended 31 December 2024

19. Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	**762,791**	**(121,536)**	**641,255**
Debt due within 1 year	**(19,979)**	**3,904**	**(16,075)**
Debt due after 1 year	**(569,015)**	**4,496**	**(564,519)**
	173,797	**(113,136)**	**60,661**

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £7,264 (2023: £6,027). Contributions of £Nil (2023: £591) were payable to the fund at the Balance sheet date.

21. Related party transactions

During the period, the Charity received cumulative donations of £3,536 from the Trustees (2023: £4,334).

Mrs K Morley, wife of R Morley (who is a trustee of the charity), received remuneration and benefits totalling to £51,620 (2023: £47,576) during the year, in her capacity as a church worker.

M Naidoo (Trustee) received £600 in capacity as a visiting speaker honorarium (2023: £300).

Mr E Morley, son of R Morley (who is a trustee of the charity), received remuneration and benefits totalling to £29,190 (2023: £26,511) during the year.

Mrs J Judd, wife of Mr P Judd (who is trustee of the charity), received salary of £35,556 (2023: £32,766) in the year in her capacity as Executive Pastor.

During the year, £Nil was paid for travel and leadership training costs for Mrs K Morley, Mrs J Judd and Mr R Morley (2023: £3,284).

There were no other related party transactions in the current or prior year.

22. Post balance sheet events

Following the year end, the purchase of a new property for the Sittingbourne site was completed in January and full payment was made. The property will be recognised within the 2025 financial statements accordingly.

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

SignWell

Completed Document Audit Report

Completed with SignWell.com

Title: Net Church Dartford - final accounts V2

Document ID: 30047f46-a637-4438-924b-9d4512eb3727

Time Zone: (GMT+00:00) Greenwich Mean Time

Files

Net Church Dartford - final accounts V2.pdf - 32 pages	Sep 25, 2025 13:34:28 GMT

Activity

Net Church IP: 81.96.71.79	created the document (isaac@thenetchurch.co.uk)	Sep 25, 2025 13:37:05 GMT
Net Church	sent the document to roy@thenetchurch.co.uk	Sep 25, 2025 13:42:11 GMT
Roy Morley IP: 31.117.73.26	first viewed document (roy@thenetchurch.co.uk)	Sep 26, 2025 09:12:18 GMT
Roy Morley IP: 31.117.73.26	signed the document (roy@thenetchurch.co.uk)	Sep 26, 2025 09:15:11 GMT
Net Church	sent the document to claire.ralph@carley.co.uk	Sep 26, 2025 09:15:11 GMT
Claire Ralph IP: 2a01:111:f403:7080::100	first viewed document (claire.ralph@carley.co.uk)	Sep 26, 2025 09:32:47 GMT
Claire Ralph IP: 81.145.129.66	signed the document (claire.ralph@carley.co.uk)	Sep 26, 2025 09:33:18 GMT

Net Church Dartford

England & Wales - Charity number 1141375

Accounts

Registered number: 07584098
Charity number: 1141375

Net Church Dartford

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 December 2023

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Net Church Dartford
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 31

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Net Church Dartford

(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 December 2023

Trustees	R Morley P Judd T McAtear (resigned 20 November 2023) D Brown (appointed 19 April 2023) M Thomas (appointed 19 April 2023) M Naidoo (appointed 19 April 2023) D Durham (resigned 19 April 2023) S Alex (resigned 19 April 2023) N Hughes (appointed 20 November 2023)
Company registered number	07584098
Charity registered number	1141375
Registered office	30 Spital Street Dartford Kent DA1 2DL
Senior Pastors	R Morley and K Morley
Accountants	Kreston Reeves LLP Chartered Accountants Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU
Independent Examiner	Samantha Rouse FCCA DChA Kreston Reeves LLP Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU
Senior Management Team	Roy Morley, Senior Pastor Keely Morley, Senior Pastor Peter Judd, Locational Leader Jaya Judd, Executive Pastor Andrew Jackson, Locational Pastor Heather Jackson, Locational Pastor

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Net Church Dartford

(A company limited by guarantee)

Trustees' report
for the year ended 31 December 2023

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2023 to 31 December 2023. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's primary aim is to advance the Christian faith and provide community support in the regions of Dartford, Sittingbourne, and Addis. Following the merger, the charity now operates in multiple locations to address the spiritual, social, and physical needs of a larger community, including activities for education, relief of poverty, and promoting community cohesion.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteer Participation and Event Support

The charity's activities are greatly enhanced by the significant contributions of approximately 200 dedicated volunteers. Their involvement spans across 491 events with 2,829 serving instances, supporting programmes for youth, families, and community outreach. The charity deeply values the time, skills, and commitment provided by its volunteers, which play a crucial role in delivering its mission and extending its impact.

Achievements and performance

a. Review of activities

Membership Growth and Pastoral Care
Net Church has experienced significant growth in membership throughout 2023, reflecting our ongoing mission of being a place "where people matter, and lives are changed." Our programmes of pastoral care have provided essential support to hundreds in our community, with one-to-one assistance and the opportunity for members to join smaller connect groups for deeper fellowship and care.

Staff and Programmes
The Church continues to employ a dedicated team of pastoral and support staff, including youth leaders and administrative staff, all of whom contribute to the success of our varied programmes. These initiatives reach across generations, catering to children, youth, and senior citizens, and fostering meaningful connections and personal development within the community.

Advancing the Gospel in Local and International Communities
In 2023, Net Church continued to focus on expanding the reach of the Gospel, not only within our local community but also in neighbouring towns and beyond. We have been actively growing our presence in the communities of Dartford, Sittingbourne, and Addis Ababa, seeking to share the message of hope and faith. Through our outreach efforts in these locations, we are building stronger connections and providing opportunities for spiritual growth in diverse communities.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Achievements and performance (continued)

Youth Services
A key highlight of our youth services has been hosting an average of over 150 young people aged 11-18 every Friday during term time, with around 38 sessions held each year. These youth services provide a safe and positive space where young people can form meaningful friendships, develop self-confidence, and grow in self-discovery. This environment encourages positive mindsets and nurtures future leaders, reflecting our commitment to shaping lives for the better.

Championing Women
Net Church is also deeply committed to championing women and empowering them to thrive in their personal and spiritual lives. Throughout 2023, we hosted multiple women's conferences in Dartford, which reached over 300 participants. These events provided a platform for women to connect, grow, and be encouraged in their faith, further embodying our mission to foster positive change in people's lives.

Engaging Men through Programmes and Events
Our commitment to fostering a strong, supportive community extends to men's programmes as well. In 2023, we saw approximately 250 men sign up for various initiatives, including men's retreats, men's breakfasts, and social events such as football. These gatherings offer men opportunities for networking, personal growth, and mutual support, creating spaces where they can connect, share experiences, and uplift one another.

Local and International Charity Support
Throughout 2023, Net Church has extended its impact by partnering with both local and international charities. Many of our members participate in Compassion UK's childhood sponsorship programme, supporting children in need across the globe.

Community Outreach
Our outreach efforts have been particularly effective within the local community, where we have provided both material and financial support. Notable milestones this year include:

- Delivering 800 Christmas presents to Rochester Prison
- Providing over 300 presents to local school children
- Distributing 6 hampers to individuals and families in need
- Running community programmes such as the playgroup 'Little Angels' in Dartford and the 'Loving Later Life' initiative, which offer support to both young families and senior citizens
- Operating the Ofsted-registered 'Little Angels' playgroup in Sittingbourne, which caters to approximately 55 children from 45 families, employing 11 local staff to ensure a supportive and enriching environment for the children

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

b. Reserves policy

The reserves policy has been updated following the merger to reflect the combined financial position of the two entities, with total reserves now amounting to £2,407,764 (2022: £2,207,211). The policy ensures sufficient reserves are maintained to cover 6 months of operational costs and to provide for future investments in key programmes and facilities. 6 months reserves is £330k, broken down as £180k at Dartford, and £150k at Sittingbourne. Average monthly expenditure stands at £30k approximately for Dartford, and £25k for Sittingbourne. We also have a designated reserve that is built up by our yearly gift aid income & Tamil Church Venue usage contribution to cover mortgage payments of approx. £5k per month, which it covers yearly and leaves a surplus.

The Trustees regularly review the reserves policy to ensure alignment with the charity's strategic goals and financial stability.

Net Church is proud of the growth and impact we have achieved this year and will continue to serve the local and global community with the same dedication, in line with our mission to be a place "where people matter, and lives are changed."

c. Results for the year

During the year, the merged charity received income of £950,813 (2022: £722,039) and incurred expenditure of £750,260 (2022: £622,428). The charity had a surplus at year end of £200,553 (2022: surplus of £99,611).
Unrestricted reserves at the year end were £2,343,142 (2022: £2,128,063) and restricted reserves at year end were £64,622 (2022: £79,148).

The prior year figures are the combined amounts, as reported for both Net Church Dartford and Net Church Sittingbourne.

d. Principal risks and uncertainties

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

e. Restricted funds

The purpose of the individiual restricted funds is detailed in note 14.

Structure, governance and management

a. Constitution

Net Church Dartford is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30 March 2011.

The Charity is constituted under a Memorandum of Association dated 30 March 2011 and is a registered charity number 1141375.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Structure, governance and management (continued)

c. Structure, Governance, and Management

The charity operates under the governance of its Board of Trustees, who are collectively responsible for the overall leadership, strategy, and compliance with legal and regulatory requirements.

The Trustees delegate the day-to-day management of the charity to the Senior Management Team, which comprises individuals with key operational and strategic responsibilities. The Senior Management Team members during the year were as follows:

- Roy Morley, Senior Pastor
- Keely Morley, Senior Pastor
- Peter Judd, Locational Leader
- Jaya Judd, Executive Pastor
- Andrew Jackson, Locational Pastor
- Heather Jackson, Locational Pastor

The Senior Management Team is responsible for implementing the charity's strategic goals, overseeing operational activities, and ensuring the charity continues to fulfil its mission and objectives.

d. Charity merger

On 01 August 2023, Net Church Dartford and Net Church (Sittingbourne) formally merged into a single charitable entity operating under the name Net Church. This merger was implemented to simplify reporting, filing, and enhance financial efficiency, as both charities were essentially duplicates representing the same church operating in two locations. The trustees remained unchanged across both entities, ensuring consistency in leadership and strategic direction throughout the process.

By consolidating into a single structure, the charity has reduced administrative redundancies, streamlined operations, and is now better positioned to focus resources on its core mission.

e. Pay policy for key management personnel

The church is committed to ensuring that remuneration for all staff, including key management personnel, is fair, transparent, and aligned with current standards and legislation. The Trustees have established a pay grade scale that is used to determine the salaries of all staff members. This scale is reviewed periodically to ensure it remains competitive, equitable, and reflective of the skills, responsibilities, and experience required for each role.

The pay scale is informed by the following principles:

1. Fairness and Equity: Salaries are determined based on objective criteria, ensuring all employees are compensated fairly for their work.
2. Market Competitiveness: Pay grades are benchmarked against comparable roles in similar organisations within the sector to attract and retain high-quality staff.
3. Financial Stewardship: Salaries are set within the context of the church's financial position, ensuring that resources are responsibly managed to support its mission and charitable activities.
4. Compliance: The church adheres to all relevant employment legislation, including minimum wage laws and regulations governing pay transparency and equality.

Key management personnel, who have responsibility for planning, directing, and controlling the activities of the church, are placed within the same pay grade scale as other staff members. Their remuneration reflects their level of responsibility and contribution to the strategic direction and operational success of the organisation.

The Trustees regularly review the pay policy to ensure it remains appropriate and consistent with best practices, balancing the need to attract skilled personnel while maximising the church's resources for community impact.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Structure, governance and management (continued)

f. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis. The most significant risk facing the Charity is the potential for there to be a significant fall in the size of the congregation.

Plans for future periods

As of 1st August 2023, the charity Net Church Dartford merged with its associated charity Net Church Sittingbourne (registered as Net Church with charity number 1054377), which has the same Trustee body. All assets and activities will be moved into the registration of Net Church Dartford, and Net Church Sittingbourne was dissolved.

Following the merger, Net Church now focuses on strengthening its programmes and expanding its reach in the communities of Dartford, Sittingbourne, local and international communities. Key priorities for the upcoming year include investing in youth and family programmes, enhancing volunteer engagement, and developing new community outreach initiatives. Additionally, the church aims to increase collaboration with local and international partners to ensure long-term sustainability and impact.

A significant focus for the future is the plan to acquire a larger building in Sittingbourne. This expansion is essential to accommodate the growing congregation and provide enhanced facilities for community programmes. A larger space will enable the church to deliver more comprehensive services, support additional families, and further its mission to serve the community effectively.

Ongoing Commitment

Our commitment to local schools, prisons, and food banks remains strong, and we continue to actively offer help wherever it is needed. We remain dedicated to our mission of advancing the Gospel and changing lives.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Trustees' report (continued)
for the year ended 31 December 2023

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

R Morley
Trustee
Date: 17/12/2024

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Net Church Dartford

(A company limited by guarantee)

Independent examiner's report
for the year ended 31 December 2023

Independent examiner's report to the Trustees of Net Church Dartford ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: S M Rouse Dated: 17 December 2024

Samantha Rouse FCCA DChA

Kreston Reeves LLP

Chartered Accountants

Chatham Maritime

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Net Church Dartford

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 December 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Income from:					
Donations and legacies	3	**6,953**	**687,782**	**694,735**	560,444
Charitable activities	4	**13,064**	**238,129**	**251,193**	160,751
Investments	5	**-**	**4,885**	**4,885**	844
Total income		**20,017**	**930,796**	**950,813**	722,039
Expenditure on:					
Raising funds		**-**	**13,404**	**13,404**	3,986
Charitable activities	6	**23,609**	**713,247**	**736,856**	618,442
Total expenditure		**23,609**	**726,651**	**750,260**	622,428
Net (expenditure)/income		**(3,592)**	**204,145**	**200,553**	99,611
Transfers between funds	14	**(10,934)**	**10,934**	**-**	-
Net movement in funds		**(14,526)**	**215,079**	**200,553**	99,611
Reconciliation of funds:					
Total funds brought forward		**79,148**	**2,128,063**	**2,207,211**	2,107,600
Net movement in funds		**(14,526)**	**215,079**	**200,553**	99,611
Total funds carried forward		**64,622**	**2,343,142**	**2,407,764**	2,207,211

The notes on pages 12 to 31 form part of these financial statements.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Net Church Dartford

(A company limited by guarantee)
Registered number: 07584098

Balance sheet
as at 31 December 2023

	Note		2023 £		As restated 2022 £
Fixed assets					
Tangible assets	10		**2,144,938**		2,117,780
Current assets					
Debtors	11	**107,727**		60,260	
Cash at bank and in hand		**762,791**		635,764	
		870,518		696,024	
Creditors: amounts falling due within one year	12	**(38,677)**		(22,178)	
Net current assets			**831,841**		673,846
Total assets less current liabilities			**2,976,779**		2,791,626
Creditors: amounts falling due after more than one year	13		**(569,015)**		(584,415)
Total net assets			**2,407,764**		2,207,211
Charity funds					
Restricted funds	14		**64,622**		79,148
Unrestricted funds	14		**2,343,142**		2,128,063
Total funds			**2,407,764**		2,207,211

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

R Morley
Trustee
Date: 17/12/2024

The notes on pages 12 to 31 form part of these financial statements.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Net Church Dartford

(A company limited by guarantee)

Statement of cash flows
for the year ended 31 December 2023

	2023 £	As restated 2022 £
Cash flows from operating activities		
Net cash used in operating activities	**199,079**	96,461
Cash flows from investing activities		
Purchase of tangible fixed assets	**(72,052)**	-
Net cash (used in)/provided by investing activities	**(72,052)**	**-**
Change in cash and cash equivalents in the year	**127,027**	**96,461**
Cash and cash equivalents at the beginning of the year	**635,764**	539,303
Cash and cash equivalents at the end of the year	**762,791**	635,764

The notes on pages 12 to 31 form part of these financial statements

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

1. General information

The Charity is a charitable company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The Charity has the registered company number 07584098 and the registered charity number 1141375. Its registered office is 30 Spital Street, Dartford, DA1 2DL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Net Church Dartford meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been prepared in British Sterling and are rounded to the nearest Pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

2. Accounting policies (continued)

2.5 Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,500 or more are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shorfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings	- Straight line over 50 years (land is not depreciated)
Motor vehicles	- Straight line over 3 years
Fixtures and fittings	- Straight line over 3 to 7 years

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.14 Merger accounting

Merger accounting principles are applied in accordance with FRS 102. With merger accounting, the carrying values of the assets and liabilities of the parties to the merger are not required to be adjusted to fair value, although appropriate adjustments are made to achieve uniformity of accounting policies where necessary.

On 01 August 2023, the activities of Net Church Sittingbourne (registered charity number 1054377) along with all their assets and liabilities were merged with Net Church Dartford (registered charity number 1141375).

The financial statements have been prepared using merger accounting, and applying the true and fair override given that the merged entity is a charitable company. The combination of Net Church Dartford and Net Church Sittingbourne has met the merger accounting criteria under FRS 102. When the charities merged, their purposes were concurrent and the purposes of the merged reporting entity encompass those of the combining charities, with no significant change to classes of beneficiaries or the purpose of the benefits provided.

The Trustees have considered the requirements of FRS102 and the SORP in making this decision, and have therefore adopted merger accounting as the most appropriate form of disclosure so that the financial statements show a true and fair view. Accordingly, as prescribed in the SORP, the comparative financial statements show the aggregate results for the combined charities.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Church and other giving	6,919	556,457	**563,376**	422,085
Gift Aid	-	112,694	**112,694**	119,691
Government grants	-	-	**-**	500
Other income	34	18,631	**18,665**	18,168
	6,953	687,782	**694,735**	560,444
Total 2022 as restated	6,306	554,138	560,444	

Tax recoverable has been re-stated to recognise Gift Aid due on 2022 donations that had not previously been recognised.

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Events and programmes	4,922	13,373	**18,295**	1,249
Other income	-	-	**-**	89
Rise income	-	9,765	**9,765**	530
Conference income	229	-	**229**	1,143
Youth	7,913	-	**7,913**	2,444
Bible Academy	-	-	**-**	300
Team income	-	2,334	**2,334**	81
Resources	-	10	**10**	627
Vision offering	-	18,526	**18,526**	5,076
Playgroup income	-	190,616	**190,616**	148,474
Little Angels	-	535	**535**	300
Hall hire	-	2,970	**2,970**	438
Total 2023	13,064	238,129	**251,193**	160,751
Total 2022 as restated	8,780	151,971	160,751	

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Bank interest	4,885	**4,885**	844

All of the investment income, in both 2023 and 2022, related to unrestricted funds.

6. Analysis of expenditure by activities

	Direct costs 2023 £	Support costs 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Charitable activities	453,382	283,474	**736,856**	618,442
Total 2022 as restated	427,313	191,129	618,442	

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Staff costs	-	299,216	**299,216**	307,423
Youth	-	8,764	**8,764**	4,800
Ministry team expenses	-	14,433	**14,433**	7,639
Events & outreach	8,715	40,281	**48,996**	27,296
Media & tech	-	2,771	**2,771**	4,297
Children's department & Little Fishes	-	764	**764**	765
Ukraine Appeal	-	-	**-**	3,900
Loving Later Life	-	227	**227**	271
Resources	-	-	**-**	356
Subscriptions	-	7,000	**7,000**	6,390
Welcome	-	2,612	**2,612**	2,746
Tamil Congregation	-	20,837	**20,837**	2,481
Befriending service	-	116	**116**	183
Music & worship	-	651	**651**	2,590
Net Young Adults	-	870	**870**	431
Building projects	-	19,371	**19,371**	32,589
Staff Wellbeing	-	-	**-**	2,018
Sabbatical Fund	-	-	**-**	8,125
Community Project	-	1,329	**1,329**	273
Christmas Giving Expenditure	-	4,560	**4,560**	-
Church Plant	3,046	-	**3,046**	-
GLS - Next Year	-	7,218	**7,218**	-
Playgroup running costs	-	3,879	**3,879**	8,760
Visiting speakers	-	2,706	**2,706**	1,238
Hospitality	-	1,337	**1,337**	923
Team expenses	-	2,679	**2,679**	1,819
	11,761	**441,621**	**453,382**	427,313
Total 2022 as restated	12,532	238,045	250,577	

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

Analysis of expenditure by activities (continued)

Analysis of support costs

	Unrestricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Staff costs	73,145	**73,145**	30,882
Depreciation	44,894	**44,894**	48,739
Utilities	55,758	**55,758**	36,491
Telephone and internet	852	**852**	767
Insurance	19,826	**19,826**	10,381
Bad debts	-	**-**	5,161
Stationery	2,361	**2,361**	2,565
General building maintenance	19,147	**19,147**	10,862
Cleaning	5,880	**5,880**	4,674
Printing	2,022	**2,022**	2,721
Interest payable	43,717	**43,717**	25,147
Travel	38	**38**	-
Playgroup support costs	910	**910**	873
AOG contribution	2,900	**2,900**	2,673
Security	904	**904**	1,149
Miscellaneous	6,137	**6,137**	2,877
Independent Examiner's fees	4,800	**4,800**	5,167
Other accountancy	183	**183**	-
Total 2023	**283,474**	**283,474**	191,129
Total 2022 as restated	142,775	142,775	

7. Independent examiner's remuneration

	2023 £	As restated 2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**4,800**	5,167

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

8. Staff costs

	2023 £	As restated 2022 £
Wages and salaries	**350,888**	321,061
Social security costs	**15,446**	11,536
Pension costs	**6,027**	5,708
	372,361	338,305

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	As restated 2022 No.
Employees	**24**	24

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration and benefits paid to key management personnel during the year, including employer's national insurance contributions, amount to £96,514 (2022: £135,544)

9. Trustees' remuneration and expenses

During the year R Morley, one of the Trustees, received remuneration and benefits amounting to £49,038 (2022: £48,408) for his position as Pastor.

During the year P Judd, one of the Trustees, received remuneration and benefits amounting to £5,972 (2022: £5,407) for his position as Pastor.

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

10. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 January 2023	**2,340,072**	**7,500**	**155,425**	**2,502,997**
Additions	**72,052**	**-**	**-**	**72,052**
At 31 December 2023	**2,412,124**	**7,500**	**155,425**	**2,575,049**
Depreciation				
At 1 January 2023	**263,318**	**7,500**	**114,399**	**385,217**
Charge for the year	**36,689**	**-**	**8,205**	**44,894**
At 31 December 2023	**300,007**	**7,500**	**122,604**	**430,111**
Net book value				
At 31 December 2023	**2,112,117**	**-**	**32,821**	**2,144,938**
At 31 December 2022	2,076,754	-	41,026	2,117,780

11. Debtors

	2023 £	As restated 2022 £
Due within one year		
Trade debtors	**4,655**	-
Other debtors	**274**	-
Prepayments and accrued income	**4,505**	-
Tax recoverable	**98,293**	60,260
	107,727	60,260

Tax recoverable has been re-stated to recognise Gift Aid due on 2022 donations that had not previously been recognised.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

12. Creditors: Amounts falling due within one year

	2023 £	As restated 2022 £
Bank loans and overdrafts	**19,979**	12,983
Trade creditors	**6,817**	-
Other taxation and social security	**6,490**	3,624
Other creditors	**591**	489
Accruals and deferred income	**4,800**	5,082
	38,677	22,178

13. Creditors: Amounts falling due after more than one year

	2023 £	As restated 2022 £
Bank loans	**569,015**	584,415

Included within the above are amounts falling due as follows:

Between two and five years		
Bank loans	**68,656**	65,772
Over five years		
Bank loans	**500,359**	518,643

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2023 £	As restated 2022 £
Repayable by instalments	**500,359**	518,643
	500,359	518,643

The bank loan was used to assist with the purchase of the church property in Spital Street, Dartford. It is secured with a first charge on that property and is repayable over 15 years with interest at 4% per annum.

During the previous year, the charity re-mortgaged the property, secured by a charge on that property, and is payable over 25 years with interest at 3.75% above base rate per annum.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Capital fund	**669,042**	**-**	**-**	**886,904**	**1,555,946**
Fulston move	**58**	**-**	**-**	**-**	**58**
Salary Fund	**4,186**	**-**	**-**	**(4,186)**	**-**
Resources	**114**	**-**	**-**	**-**	**114**
	673,400	**-**	**-**	**882,718**	**1,556,118**
General funds					
General Fund	**1,454,663**	**930,796**	**(726,651)**	**(871,784)**	**787,024**
Total Unrestricted funds	**2,128,063**	**930,796**	**(726,651)**	**10,934**	**2,343,142**

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

14. Statement of funds (continued)

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Restricted funds					
Youth Conference/Summer Camp	**1,182**	**71**	**-**	**-**	**1,253**
Vision Offering 2020	**801**	**-**	**-**	**(500)**	**301**
Vision Offering Dartford	**16,274**	**11,151**	**-**	**500**	**27,925**
Vision Offering Tamil	**5,270**	**2,340**	**-**	**-**	**7,610**
Women's Conference - Closer	**487**	**-**	**-**	**-**	**487**
Church Plant	**23,664**	**-**	**-**	**(10,934)**	**12,730**
Vision Offering 2020 Sittingbourne	**15,057**	**-**	**(15,057)**	**-**	**-**
Vision Offering 2021 Sittingbourne	**7,144**	**-**	**(7,144)**	**-**	**-**
Vision Offering 2022 Sittingbourne	**3,331**	**1,902**	**-**	**-**	**5,233**
Christmas Bike Giveaway	**193**	**-**	**-**	**-**	**193**
Youth	**130**	**-**	**-**	**-**	**130**
Young Lions	**21**	**-**	**(21)**	**-**	**-**
Loving Later Life	**4,207**	**-**	**-**	**-**	**4,207**
Ukraine	**1,387**	**-**	**(1,387)**	**-**	**-**
Community Fund	**-**	**4,553**	**-**	**-**	**4,553**
	79,148	**20,017**	**(23,609)**	**(10,934)**	**64,622**
Total of funds	**2,207,211**	**950,813**	**(750,260)**	**-**	**2,407,764**

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	As restated Income £	Expenditure £	Transfers in/out £	As restated Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Capital fund	641,145	-	-	27,897	669,042
Fulston move	58	-	-	4,070	4,128
Salary Fund	116	-	-	-	116
Resources	114	-	-	-	114
	641,433	-	-	31,967	673,400
General funds					
General Fund	310,668	440,513	(384,451)	(27,897)	338,833
General Fund	1,067,052	266,440	(227,934)	10,272	1,115,830
	1,377,720	706,953	(612,385)	(17,625)	1,454,663
Total Unrestricted funds	2,019,153	706,953	(612,385)	14,342	2,128,063

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

14. Statement of funds (continued)

	Balance at 1 January 2022 £	As restated Income £	Expenditure £	Transfers in/out £	As restated Balance at 31 December 2022 £
Restricted funds					
Youth Conference/Summer Camp	1,182	991	(991)	-	1,182
Vision Offering 2020	801	-	-	-	801
Vision Offering Dartford	12,979	3,795	(500)	-	16,274
Vision Offering Tamil	2,870	2,400	-	-	5,270
Women's Conference - Closer	487	-	-	-	487
Church Plant	29,480	-	(5,816)	-	23,664
Women's Conference - Closer 2022	-	994	(994)	-	-
Staff Wellbeing	-	600	(600)	-	-
Vision Offering 2020 Sittingbourne	15,057	-	-	-	15,057
Holiday Children's Club	14,342	-	-	(14,342)	-
Christmas Bike Giveaway	193	-	-	-	193
Youth	130	-	-	-	130
Young Lions	21	-	-	-	21
Loving Later Life	4,207	-	-	-	4,207
Vision Offering 2021 Sittingbourne	6,698	446	-	-	7,144
Vision Offering 2022 Sittingbourne	-	4,473	(1,142)	-	3,331
Ukraine	-	1,387	-	-	1,387
	88,447	15,086	(10,043)	(14,342)	79,148
Total of funds	2,107,600	722,039	(622,428)	-	2,207,211

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

14. Statement of funds (continued)

Unrestricted funds
The unrestrcited general funds of the two merged entities have been aggregated together given that their purposes are aligned together.

Purpose of designated funds

Capital fund - The capital fund represents the value of land and buildings included in tangible fixed assets accross the merged entity, less the outstanding balance on the charity's mortgage. Following the merger, the Capital fund has been increased to recognise the value of the merged charity's assets, and as such a transfer has been made from general funds to increase the value of the fund appropriately.

Fulston Move Fund - represents monies set aside for the cost of moving church to Fulston
Salary Fund - represents monies set aside from Playschool profits to go towards salaries. During the year the Trustees have reviewed this balance, and have deemed it to be fully utilised at the year end.
Resources Fund - represents monies taken from selling resources, mugs, notebooks etc.

Purpose of restricted funds

Youth Conference/Summer Camp - Money given to pay for putting on a youth conference in the summer.
Vision Offering - A specific offering once a year to go towards church planting and community partnership projects. During the year the Trustees have reviewed this balance, and have deemed a transfer to Vision Offering Dartford fund appropriate.
Vision Offering Dartford - A specific offering once a year from Dartford congregation to go towards church planting and community partnership projects. During the year the Trustees have reviewed this balance, and have deemed a transfer from Vision Offering fund appropriate.
Vision Offering Tamil - A specific offering once a year from Tamil to go towards church planting and community partnership projects.
Bike Offering - At Christmas a special offering was taken to be able to buy bikes for children and young people from families that couldn't afford to buy them.
Women's Conference - Closer & Closer 2022 - Money raised for the church to run a womens conference, and ladies contributed towards the cost of the event.
Church Plant - Money contributed for the church plants in London and Ethiopia. During the year the Trustees have reviewed this balance, and have deemed expenditure has been previously spent accroding to the funds purpose, and therefore have made a transfer to generak funds to decrease the value of the fund appropriately.
Staff Wellbeing - Money contributed towards the annual staff away day. which staff also contribute towards.
Vision Offering 2020 Fund - represents donations received towards the Vision Offering in 2020, to go towards community projects and church planting. Monies held will continue to be used to fund further community projects.
Holiday Children's Club Fund - represents a grant received to facilitate holiday club, which was postponed due to the Coronavirus pandemic. This money has been spent in the year and the fund balance has been closed.
Christmas Bike Giveaway Fund - represents monies collected to purchase bicycles for children in the community
Youth Fund - represents donations received towards the running of the Youth ministry.
Food Bank Fund - represents donations received to provide assistance to the local food bank .
Young Lions Fund - represents monies collected to help facilitate a leadership development weekend for the Youth ministry.
Loving Later Life Fund - represents donations received towards the befriending ministry for over 50's in the community. The befriending project was postponed due to the Coronavirus pandemic, but will restart in 2022/23.
Vision Offering 2020, 2021 & 2022 Fund - represents donations received towards the Vision Offering in 2020,2021 & 2022, to go towards community projects and church planting. Monies held will continue to be used to fund further community projects.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

14. Statement of funds (continued)

Ukraine - represents donations received towards an appeal for Ukraine. Monies held will be paid across in the future year.
Community Fund - represents money restricted for community projects and partnerships that arises from surplus giving for community projects from the congregation.

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Designated funds	**673,400**	**-**	**-**	**882,718**	**1,556,118**
General funds	**1,454,663**	**930,796**	**(726,651)**	**(871,784)**	**787,024**
Restricted funds	**79,148**	**20,017**	**(23,609)**	**(10,934)**	**64,622**
	2,207,211	**950,813**	**(750,260)**	**-**	**2,407,764**

Summary of funds - prior year

	Balance at 1 January 2022 £	As restated Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Designated funds	641,433	-	-	31,967	673,400
General funds	1,377,720	706,953	(612,385)	(17,625)	1,454,663
Restricted funds	88,447	15,086	(10,043)	(14,342)	79,148
	2,107,600	722,039	(622,428)	-	2,207,211

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	2,144,938	**2,144,938**
Current assets	64,622	805,622	**870,244**
Creditors due within one year	-	(38,403)	**(38,403)**
Creditors due in more than one year	-	(569,015)	**(569,015)**
Total	64,622	2,343,142	**2,407,764**

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	As restated Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	2,117,780	2,117,780
Current assets	79,148	616,876	696,024
Creditors due within one year	-	(22,178)	(22,178)
Creditors due in more than one year	-	(584,415)	(584,415)
Total	79,148	2,128,063	2,207,211

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	As restated 2022 £
Net income for the year (as per Statement of Financial Activities)	**200,553**	99,611
Adjustments for:		
Depreciation charges	**44,894**	48,739
Increase in debtors	**(47,467)**	(33,754)
Increase/(decrease) in creditors	**1,099**	(18,135)
Net cash provided by operating activities	**199,079**	96,461

18. Analysis of cash and cash equivalents

	2023 £	As restated 2022 £
Cash in hand	**762,791**	635,764
Total cash and cash equivalents	**762,791**	635,764

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Notes to the financial statements
for the year ended 31 December 2023

19. Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	**635,764**	**127,027**	**762,791**
Debt due within 1 year	**(12,983)**	**(6,996)**	**(19,979)**
Debt due after 1 year	**(584,415)**	**15,400**	**(569,015)**
	38,366	**135,431**	**173,797**

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £6,027 (2022: £5,708). Contributions of £591 (2022: £489) were payable to the fund at the Balance sheet date.

21. Related party transactions

During the period, the Charity received cumulative donations of £4,334 from the Trustees.

Mrs K Morley, wife of R Morley (who is a trustee of the charity), received remuneration and benefits totalling to £47,576 (2022: £48,635) during the year, in her capacity as a church worker.

M Naidoo (Trustee) received £300 in capacity as a visiting speaker honorarium.

Mr E Morley, son of R Morley (who is a trustee of the charity), received remuneration and benefits totalling to £26,511 (2022: £21,505) during the year.

Mrs J Judd, wife of Mr P Judd (who is trustee of the charity), received salary of £32,766 (2022: 30,257) in the year in her capacity as Executive Pastor.

During the year, £3,284 was paid for travel and leadership training costs for Mrs K Morley, Mrs J Judd and Mr R Morley.

22. Post balance sheet events

During the period, the Charity were involved in court proceedings regarding a faulty roof repair which was undertaken during the 2022 year. The court ruled that the Charity was entitled to be re-imbursed the sum of £21,978. As at the date of signing of financial statements, £nil had been received.

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

23. Merger accounting

On 01 August 2023, the activities of Net Church Sittingbourne (registered charity number 1054377) along with all their assets and liabilities were merged with Net Church Dartford (registered charity number 1141375).

The financial statements have been prepared using merger accounting, and applying the true and fair override given that the merged entity is a charitable company. The combination of Net Church Dartford and Net Church Sittingbourne has met the merger accounting criteria under FRS 102. When the charities merged, their purposes were concurrent and the purposes of the merged reporting entity encompass those of the combining charities, with no significant change to classes of beneficiaries or the purpose of the benefits provided.

The Trustees have considered the requirements of FRS102 and the SORP in making this decision, and have therefore adopted merger accounting as the most appropriate form of disclosure so that the financial statements show a true and fair view. Accordingly, as prescribed in the SORP, the comparative financial statements show the aggregate results for the combined charities.

Analysis of principal SoFA components for the current reporting period

	Net Church Dartford (pre-merger)	Net Church Sittingbourne (pre-merger)	Net Church Dartford (post-merger)	Combined total
	£	£	£	£
Total income	347,516	229,729	374,967	**952,212**
Total expenditure	(276,828)	(155,306)	(318,126)	**(750,260)**
Net income/(expenditure)	70,688	74,423	**56,841**	**201,952**
Other gains/(losses)	-	-	-	**-**
Net movement in funds	70,688	74,423	56,841	**201,952**

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Analysis of principal SoFA components for the previous reporting period

	Net Church Dartford 2022 £	As restated Net Church Sittingbourne 2022 £	Combined total 2022 £
Total income	449,293	272,746	**722,039**
Total expenditure	(393,352)	(229,076)	**(622,428)**
Net income/(expenditure)	55,941	43,670	**99,611**
Net movement in funds	55,941	43,670	**99,611**
Total funds brought forward	999,612	1,107,988	**2,107,600**
Total funds carried forward	1,055,553	1,151,658	**2,207,211**

Analysis of net assets at the date of merger

	Net Church Dartford 2023 £	Net Church Sittingbourne 2023 £	Combined total 2023 £
Net assets	1,239,764	1,238,222	**2,477,986**
	1,239,764	1,238,222	**2,477,986**
Represented by:			
Unrestricted funds	1,192,702	1,203,565	**2,396,267**
Restricted funds	47,062	34,658	**81,720**
Total funds	1,239,764	1,238,222	2,477,986

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

SignWell

Completed Document Audit Report

Completed with SignWell.com

Title: Net Church Dartford - final accounts 2023

Document ID: 04869acf-cdb7-43da-b25c-d1aa1748f9f5

Time Zone: (GMT+00:00) Greenwich Mean Time

Files

Net Church Dartford - final accounts 2023.pdf - 33 pages	Dec 14, 2024 07:38:39 GMT

Activity

Net Church IP: 79.79.133.99	created the document (isaac@thenetchurch.co.uk)	Dec 14, 2024 07:39:32 GMT
Net Church IP: 79.79.133.99	sent the document to roy@thenetchurch.co.uk	Dec 14, 2024 08:22:25 GMT
Roy Morley IP: 81.159.35.199	first viewed document (roy@thenetchurch.co.uk)	Dec 17, 2024 10:43:10 GMT
Roy Morley IP: 81.159.35.199	signed the document (roy@thenetchurch.co.uk)	Dec 17, 2024 10:44:30 GMT

Net Church Dartford

England & Wales - Charity number 1141375

Accounts

Registered number: 07584098
Charity number: 1141375

Net Church Dartford

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 December 2022

Net Church Dartford
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 22

Net Church Dartford

(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 December 2022

Trustees	R Morley P Judd T McAtear D Brown (appointed 19 April 2023) M Thomas (appointed 19 April 2023) M Naidoo (appointed 19 April 2023) D Durham (resigned 19 April 2023) S Alex (resigned 19 April 2023)
Company registered number	07584098
Charity registered number	1141375
Registered office	30 Spital Street Dartford Kent DA1 2DL
Senior Pastors	R Morley and K Morley
Accountants	Kreston Reeves LLP Chartered Accountants Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU
Bankers	Reliance Bank Faith House 23-24 Lovat Lane London EC3R 8EB Kingdom Bank Ruddington Fields Business Park Mere Way Ruddington Nottingham NG11 6JS
Independent Examiner	Susan Robinson Kreston Reeves LLP Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Net Church Dartford

(A company limited by guarantee)

Trustees' report
for the year ended 31 December 2022

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Charity previously operated under the name Emmanuel Church Dartford.

Objectives and activities

a. Policies and objectives

To advance the Christian Faith and relieve poverty in the area of Dartford, Kent and elsewhere in the world.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

This year Net Church has continued to develop and grow both through it’s Sunday services and it’s pastoral and community programmes.

Pastoral work and Church services.
The church has continued to grow in numbers with hundreds of people now attending the Sunday services. The church employs Pastors to offer pastoral care and support to it’s members. Smaller groups called connect groups are run fortnightly and overseen by volunteers offering a support network to members as well as Bible teaching. Groups are also run for Youth, Young adults, 18-30s and senior citizens. These groups offer support,friendship,mentoring and Christian teaching.

Community programmes.
The Church is committed to the care of it’s wider community and as such runs a number of programmes. These consist of a weekly mothers and toddlers group, a weekly meal and social time for elderly people, weekly youth programme, support to the local food bank and the cold weather shelter for the homeless. As part of our mentoring programme for young people our youth pastor has been working closely with local schools and taking assemblies and teaching in lessons on life skills. Through our media department the church has run an apprenticeship scheme in content creation helping young people learn valuable skills to help them enter the workplace.The church actively supports a child sponsorship programme through compassion UK and gives financial and other support to around 300 children in Ethiopia.

We look forward to the future and to reaching, helping and connecting with our wider community.

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Trustees' report (continued)
for the year ended 31 December 2022

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Board of Trustees has established a policy whereby free reserves (defined as the amounts held as current assets less current liabilities in the general fund) of the Charity should be maintained at approximately two months of expenditure. Currently the free reserves amount to £297,992 and therefore are above the stated reserves policy.

As at 31 December 2022, the unrestricted reserves stood at £967,034, of which £669,042 was represented by the capital fund (reflecting property and equipment less the outstanding mortgage thereon), and £297,992 was held in general reserves (see note 14).

c. Results for the year

During the year, the charity received income of £408,452 (2021: £309,746) and incurred expenditure of £393,352 (2021: £358,991). The charity had a surplus at year end of £15,100 (2021: deficit of £49,245).

d. Principal risks and uncertainties

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

e. Restricted funds

The purpose of the individiual restricted funds is detailed in note 14.

Structure, governance and management

a. Constitution

Net Church Dartford is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30 March 2011.

The Charity is constituted under a Memorandum of Association dated 30 March 2011 and is a registered charity number 1141375.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The policy and operating decisions of the Charity rest with the Trustees who meet regularly to monitor the activities of the Charity.

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Trustees' report (continued)
for the year ended 31 December 2022

Structure, governance and management (continued)

d. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis. The most significant risk facing the Charity is the potential for there to be a significant fall in the size of the congregation.

Plans for future periods

As of 1st August 2023, the charity Net Church Dartford merged with its associated charity Net Church Sittingbourne (registered as Net Church with charity number 1054377), which has the same Trustee body. All assets and activities will be moved into the registration of Net Church Dartford, and Net Church Sittingbourne will be dissolved.

The Trustees will continue to support the objectives and activities of the Charity for the foreseeable future.

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

R Morley
Trustee

Date: 09/27/2023

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Net Church Dartford
(A company limited by guarantee)

Independent examiner's report
for the year ended 31 December 2022

Independent examiner's report to the Trustees of Net Church Dartford ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: Dated: 27/09/2023

Susan Robinson BA FCA FCIE DChA

Kreston Reeves LLP

Chartered Accountants

Chatham Maritime

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Net Church Dartford

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 December 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	**-**	**396,829**	**396,829**	289,399
Charitable activities	4	**8,780**	**2,451**	**11,231**	20,268
Investments	5	**-**	**392**	**392**	79
Total income		**8,780**	**399,672**	**408,452**	309,746
Expenditure on:					
Charitable activities	6	**8,901**	**384,451**	**393,352**	358,991
Total expenditure		**8,901**	**384,451**	**393,352**	358,991
Net movement in funds		**(121)**	**15,221**	**15,100**	(49,245)
Reconciliation of funds:					
Total funds brought forward		**47,799**	**951,813**	**999,612**	1,048,857
Net movement in funds		**(121)**	**15,221**	**15,100**	(49,245)
Total funds carried forward		**47,678**	**967,034**	**1,014,712**	999,612

The notes on pages 8 to 22 form part of these financial statements.

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Net Church Dartford

(A company limited by guarantee)
Registered number: 07584098

Balance sheet
as at 31 December 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	10		**1,266,439**		1,305,723
Current assets					
Debtors	11	**3,300**		8,572	
Cash at bank and in hand		**349,025**		305,598	
		352,325		314,170	
Creditors: amounts falling due within one year	12	**(19,637)**		(21,112)	
Net current assets			**332,688**		293,058
Total assets less current liabilities			**1,599,127**		1,598,781
Creditors: amounts falling due after more than one year	13		**(584,415)**		(599,169)
Total net assets			**1,014,712**		999,612
Charity funds					
Restricted funds	14		**47,678**		47,799
Unrestricted funds	14		**967,034**		951,813
Total funds			**1,014,712**		999,612

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

R Morley
Trustee

Date: 09/27/2023

The notes on pages 8 to 22 form part of these financial statements.

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

1. General information

The Charity is a charitable company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The Charity has the registered company number 07584098 and the registered charity number 1141375. Its registered office is 30 Spital Street, Dartford, DA1 2DL.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Net Church Dartford meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,500 or more are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shorfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings	- Straight line over 50 years (land is not depreciated)
Motor vehicles	- Straight line over 3 years
Fixtures and fittings	- Straight line over 3 to 7 years

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2022 £	**Unrestricted funds 2022 £**	**Total funds 2022 £**	Total funds 2021 £
Church and other giving	-	315,930	**315,930**	261,006
Gift Aid	-	62,731	**62,731**	17,928
Other income	-	18,168	**18,168**	10,465
	-	396,829	**396,829**	289,399
Total 2021	3,366	286,033	289,399	

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

4. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Events and programmes	266	176	**442**	975
Rise income	-	530	**530**	-
Conference income	994	149	**1,143**	-
Youth	2,444	-	**2,444**	-
Bible Academy	-	300	**300**	711
Team income	-	81	**81**	2,365
Resources	-	627	**627**	20
Vision offering	5,076	-	**5,076**	16,126
Little Angels	-	300	**300**	71
Hall hire	-	288	**288**	-
Total 2022	8,780	2,451	**11,231**	20,268
Total 2021	16,160	4,108	20,268	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	392	**392**	79

All of the investment income, in both 2022 and 2021, related to unrestricted funds.

6. Analysis of expenditure by activities

	Direct costs 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	250,577	142,775	**393,352**	358,991
Total 2021	234,196	124,795	358,991	

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	-	149,672	**149,672**	125,862
Youth	-	3,904	**3,904**	2,683
Ministry team expenses	-	7,073	**7,073**	6,024
Events and outreach	10,514	13,615	**24,129**	22,680
Media and technology	-	2,972	**2,972**	4,861
Children's Department and Little Fishes	-	474	**474**	247
Ukraine appeal	-	3,900	**3,900**	-
Loving Later Life	-	271	**271**	-
Resources	-	356	**356**	297
Subscriptions and membership fees	-	6,390	**6,390**	6,719
Welcome	-	2,746	**2,746**	2,016
Tamil Congregation	-	2,481	**2,481**	1,217
Befriending service	-	183	**183**	38
Music and worship	-	2,590	**2,590**	3,701
Net Young Adults	-	431	**431**	381
Building projects	-	32,589	**32,589**	53,324
Staff wellbeing	2,018	-	**2,018**	1,019
Sabbatical fund	-	8,125	**8,125**	3,127
Community Project	-	273	**273**	-
	12,532	**238,045**	**250,577**	234,196
Total 2021	12,096	222,100	234,196	

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Analysis of expenditure by activities (continued)

Analysis of support costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	17,047	**17,047**	16,620
Depreciation	39,284	**39,284**	41,848
Utilities	30,409	**30,409**	17,718
Telephone and internet	767	**767**	1,096
Insurance	6,460	**6,460**	5,363
Minibus expenses	-	**-**	237
Bad debts	4,300	**4,300**	-
Stationery	2,200	**2,200**	1,190
General building maintenance	8,322	**8,322**	8,225
Cleaning	4,511	**4,511**	3,863
Printing	1,787	**1,787**	1,121
Interest payable	25,147	**25,147**	25,204
Professional fees	2,541	**2,541**	2,310
	142,775	**142,775**	124,795
Total 2021	124,795	124,795	

7. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**2,541**	2,310

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

8. Staff costs

	2022 £	2021 £
Wages and salaries	**156,017**	133,250
Social security costs	**7,944**	6,125
Pension costs	**2,758**	3,107
	166,719	142,482

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Employees	**10**	9

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration and benefits paid to key management personnel during the year, including employer's national insurance contributions, amount to £82,108 (2021: £62,255)

9. Trustees' remuneration and expenses

During the year R Morley, one of the Trustees, received remuneration and benefits amounting to £48,408 (2021: £47,600) for his position as Pastor.

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

10. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 January 2022	**1,451,411**	**7,500**	**111,813**	**1,570,724**
At 31 December 2022	**1,451,411**	**7,500**	**111,813**	**1,570,724**
Depreciation				
At 1 January 2022	**196,970**	**7,500**	**60,531**	**265,001**
Charge for the year	**29,028**	**-**	**10,256**	**39,284**
At 31 December 2022	**225,998**	**7,500**	**70,787**	**304,285**
Net book value				
At 31 December 2022	**1,225,413**	**-**	**41,026**	**1,266,439**
At 31 December 2021	1,254,441	-	51,282	1,305,723

11. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	**-**	6,077
Tax recoverable	**3,300**	2,495
	3,300	8,572

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	**12,983**	14,128
Other taxation and social security	**3,624**	4,032
Other creditors	**489**	642
Accruals and deferred income	**2,541**	2,310
	19,637	21,112

13. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Bank loans	**584,415**	599,169

Included within the above are amounts falling due as follows:

Between two and five years		
Bank loans	**65,772**	63,010
Over five years		
Bank loans	**518,643**	536,159

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2022 £	2021 £
Repayable by instalments	**518,643**	536,159
	518,643	536,159

The bank loan was used to assist with the purchase of the church property in Spital Street, Dartford. It is secured with a first charge on that property and is repayable over 15 years with interest at 4% per annum.

During the previous year, the charity re-mortgaged the property, secured by a charge on that property, and is payable over 25 years with interest at 3.75% above base rate per annum.

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Capital fund	**641,145**	**-**	**-**	**27,897**	**669,042**
General funds					
General Fund	**310,668**	**399,672**	**(384,451)**	**(27,897)**	**297,992**
Total Unrestricted funds	**951,813**	**399,672**	**(384,451)**	**-**	**967,034**
Restricted funds					
Youth Conference/Summer Camp	**1,182**	**991**	**(991)**	**-**	**1,182**
Vision Offering 2020	**801**	**-**	**-**	**-**	**801**
Vision Offering Dartford	**12,979**	**3,795**	**(500)**	**-**	**16,274**
Vision Offering Tamil	**2,870**	**2,400**	**-**	**-**	**5,270**
Women's Conference - Closer	**487**	**-**	**-**	**-**	**487**
Church Plant	**29,480**	**-**	**(5,816)**	**-**	**23,664**
Women's Conference - Closer 2022	**-**	**994**	**(994)**	**-**	**-**
Staff Wellbeing	**-**	**600**	**(600)**	**-**	**-**
	47,799	**8,780**	**(8,901)**	**-**	**47,678**
Total of funds	**999,612**	**408,452**	**(393,352)**	**-**	**1,014,712**

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Capital fund	787,348	-	-	(146,203)	641,145
General funds					
General Fund	224,920	290,220	(346,895)	142,423	310,668
Total Unrestricted funds	1,012,268	290,220	(346,895)	(3,780)	951,813
Restricted funds					
Youth Conference/Summer Camp	1,649	34	(501)	-	1,182
Vision Offering 2020	20,366	-	(10,554)	(9,011)	801
Vision Offering Dartford	-	12,979	-	-	12,979
Vision Offering Tamil	-	2,870	-	-	2,870
Bike Offering	16	-	(16)	-	-
Women's Conference - Closer	2,033	-	-	(1,546)	487
Church Plant	11,500	3,643	-	14,337	29,480
Foodbank	6	-	(6)	-	-
Staff Wellbeing	1,019	-	(1,019)	-	-
	36,589	19,526	(12,096)	3,780	47,799
Total of funds	1,048,857	309,746	(358,991)	-	999,612

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

14. Statement of funds (continued)

Purpose of designated funds

Capital fund - The capital fund represents the value of land and buildings included in tangible fixed assets, less the outstanding balance on the charity's mortgage.

Purpose of restricted funds

Youth Conference/Summer Camp - Money given to pay for putting on a youth conference in the summer.

Vision Offering - A specific offering once a year to go towards church planting and community partnership projects.

Vision Offering Dartford - A specific offering once a year from Dartford congregation to go towards church planting and community partnership projects

Vision Offering Tamil - A specific offering once a year from Tamil to go towards church planting and community partnership projects

Bike Offering - At Christmas a special offering was taken to be able to buy bikes for children and young people from families that couldn't afford to buy them.

Women's Conference - Closer & Closer 2022 - Money raised for the church to run a womens conference, and ladies contributed towards the cost of the event.

Church Plant - Money contributed for the church plants in London and Ethiopia

Foodbank - Money donated for our foodbank service, which runs from the church premises.

Staff Wellbeing - Money contributed towards the annual staff away day. which staff also contribute towards.

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Designated funds	**641,145**	**-**	**-**	**27,897**	**669,042**
General funds	**310,668**	**399,672**	**(384,451)**	**(27,897)**	**297,992**
Restricted funds	**47,799**	**8,780**	**(8,901)**	**-**	**47,678**
	999,612	**408,452**	**(393,352)**	**-**	**1,014,712**

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds	787,348	-	-	(146,203)	641,145
General funds	224,920	290,220	(346,895)	142,423	310,668
Restricted funds	36,589	19,526	(12,096)	3,780	47,799
	1,048,857	309,746	(358,991)	-	999,612

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Notes to the financial statements
for the year ended 31 December 2022

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	1,266,439	**1,266,439**
Current assets	47,678	304,647	**352,325**
Creditors due within one year	-	(19,637)	**(19,637)**
Creditors due in more than one year	-	(584,415)	**(584,415)**
Total	47,678	967,034	**1,014,712**

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	1,305,723	1,305,723
Current assets	47,799	266,371	314,170
Creditors due within one year	-	(21,112)	(21,112)
Creditors due in more than one year	-	(599,169)	(599,169)
Total	47,799	951,813	999,612

17. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,758 (2021: £3,107). Contributions of £489 (2021: £642) were payable to the fund at the Balance sheet date.

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

18. Related party transactions

During the period, the Charity recieved cumulative donations of £2,280 from the Trustees.

Mrs K Morley, wife of R Morley (who is a trustee of the charity), received remuneration and benefits totalling to £33,701 (2021: £12,818) during the year, in her capacity as a church worker.

Mr E Morley, son of R Morley (who is a trustee of the charity), received remuneration and benefits totalling to £4,695 (2021: £4,770) during the year.

Net Church Dartford received income from Net Church Sittingbourne of £1,598 (2021: £1,889), and paid donations to Net Church Sittingbourne of £3,334 (2021: £nil). P Judd, R Morley, T McAtear, D Brown, M Thomas and M Naidoo are all Trustees of Net Church Sittingbourne.

19. Post balance sheet events

As of 1st August 2023, the charity Net Church Dartford merged with its associated charity Net Church Sittingbourne (registered as Net Church with charity number 1054377), which has the same Trustee body. All assets and activities will be moved into the registration of Net Church Dartford, and Net Church Sittingbourne will be dissolved.

Following the year end, the Charity were involved in court proceedings regarding a faulty roof repair which was undertaken during the 2022 year. The court ruled that the Charity was entitled to be re-imbursed the sum of £21,978. As at the date of signing of financial statements, £nil had been received.

Document ID: 46d60581-e655-4772-94af-e95d36199b2e

Net Church Dartford

England & Wales - Charity number 1141375

Accounts

Registered number: 07584098
Charity number: 1141375

Net Church Dartford

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 December 2021

Net Church Dartford
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 22

Net Church Dartford

(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 December 2021

Trustees	R Morley P Judd T McAtear D Durham S Alex
Company registered number	07584098
Charity registered number	1141375
Registered office	30 Spital Street Dartford Kent DA1 2DL
Senior Pastors	R Morley and K Morley
Accountants	Kreston Reeves LLP Chartered Accountants Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU
Bankers	Reliance Bank Faith House 23-24 Lovat Lane London EC3R 8EB Kingdom Bank Ruddington Fields Business Park Mere Way Ruddington Nottingham NG11 6JS

Net Church Dartford

(A company limited by guarantee)

Trustees' report
for the year ended 31 December 2021

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2021 to 31 December 2021. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Charity previously operated under the name Emmanuel Church Dartford.

Objectives and activities

a. Policies and objectives

To advance the Christian Faith and relieve poverty in the area of Dartford, Kent and elsewhere in the world.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

This year has been another productive and busy year in every area of the church's life. Growth has been seen in Sunday attendance, finance, development of leaders and volunteers and in its areas of outreach to the community.

Youth:
Under the leadership of Youth pastors the youth group has grown in the number of young people attending on a weekly basis to over 80. Extraordinary Youth runs a programme for 12 to 18s on a Friday night offering a wide range of activities, mentoring and teaching in life skills based on Christian teaching. Midweek small groups also run after school one day a week to keep connections and friendships strong. The Youth Pastors have trained a team of volunteers to assist in the youth work programmes and provide regular management and training of those volunteers. Our Staff also assist local schools by running assemblies, PSHE lessons and run a programme helping young people prepare for university.

Children's:
The children's programme on a Sunday has developed from a Sunday school to a full children's service. Another venue across the road from the main building has been hired and is now used for children's church on a Sunday. Regular training is undertaken for all volunteers.

18 to 30s:
This group ran programmes throughout the year encouraging this age group to to connect with Church and to build strong friendships. The programmes were both teaching and social. Trips were arranged to the local cinema, bowling, restaurants, BBQs as well as programmes held at the church. This group was run by one part time member of staff and a number of volunteers.

Connect Groups:
These are the church's small groups which are run fortnightly in homes. Each group has around 10 or 12 people attending and aims to offer pastoral support to those who attend. A Bible study is undertaken at each group and then a time of prayer for needs and support. Currently 14 connect groups are held at various times in the week.

Trustees' report (continued)
for the year ended 31 December 2021

Achievements and performance (continued)

Bible Academy:
The academy is an 8 week online course. Students have the opportunity to study the Bible in its original Languages, Greek and Hebrew, as well as subjects such as Doctrine, Leadership and Biblical history and culture.

Mothers and Toddlers:
This group has continued to run on a Wednesday afternoon. Run by volunteers this activity offers a fun social environment for parents to socialise and bring their young children. Many young families attend this group.

Child Sponsorship Programme:
This is run in partnership with the charity Compassion UK. Net Church sponsors over 200 children in an area of Ethiopia. Children in the sponsorship programme are given an education and have access to healthcare. Many of the children who go through the programme go on to get employment and then are able to release their whole family from poverty.

Building Programme:
The renovation programme of our building continued throughout this year, to modernise and bring every area up to date.

Building Use:
The Building has been made available to other groups and charities. It is used on a monthly basis by a fostering support group, and has been hired out to other organisations who have used it as a conference venue.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Board of Trustees has established a policy whereby free reserves (defined as the amounts held as current assets less current liabilities in the general fund) of the Charity should be maintained at approximately three months of expenditure, i.e. approximately £67,000. Currently the free reserves amount to £310,668 and therefore are above the stated reserves policy.

As at 31 December 2021, the unrestricted reserves stood at £951,813, of which £641,145 was represented by the capital fund (reflecting property and equipment less the outstanding mortgage thereon), and £310,668 was held in general reserves (see note 14).

c. Restricted funds

Vision Offering - This fund represents a special offering from church members for church planting and community projects.

Closer - This has been left over and carried forward to next year for our ladies conference.

Summer Camp - This fund is money collected to run our youth conference in the summer the surplus will be carried over into next year.

Trustees' report (continued)
for the year ended 31 December 2021

Structure, governance and management

a. Constitution

Net Church Dartford is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30 March 2011.

The Charity is constituted under a Memorandum of Association dated 30 March 2011 and is a registered charity number 1141375.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The policy and operating decisions of the Charity rest with the Trustees who meet regularly to monitor the activities of the Charity.

d. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis. The most significant risk facing the Charity is the potential for there to be a significant fall in the size of the congregation.

Plans for future periods

The Trustees will continue to support the objectives and activities of the Charity for the foreseeable future.

Trustees' report (continued)
for the year ended 31 December 2021

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

R Morley
Trustee

Date: 27 September 2022

Net Church Dartford

(A company limited by guarantee)

Independent examiner's report for the year ended 31 December 2021

Independent examiner's report to the Trustees of Net Church Dartford ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 28/09/2022

Susan Robinson BA FCA FCIE DChA MCMI

Kreston Reeves LLP

Chartered Accountants

Chatham Maritime

Net Church Dartford

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 December 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	**3,366**	**286,033**	**289,399**	323,221
Charitable activities	4	**16,160**	**4,108**	**20,268**	19,693
Investments	5	**-**	**79**	**79**	322
Total income		**19,526**	**290,220**	**309,746**	343,236
Expenditure on:					
Charitable activities	6	**12,096**	**346,895**	**358,991**	268,861
Total expenditure		**12,096**	**346,895**	**358,991**	268,861
Net income/(expenditure)		**7,430**	**(56,675)**	**(49,245)**	74,375
Transfers between funds	14	**3,780**	**(3,780)**	**-**	-
Net movement in funds		**11,210**	**(60,455)**	**(49,245)**	74,375
Reconciliation of funds:					
Total funds brought forward		**36,589**	**1,012,268**	**1,048,857**	974,482
Net movement in funds		**11,210**	**(60,455)**	**(49,245)**	74,375
Total funds carried forward		**47,799**	**951,813**	**999,612**	1,048,857

The notes on pages 9 to 22 form part of these financial statements.

Net Church Dartford
(A company limited by guarantee)
Registered number: 07584098

Balance sheet
as at 31 December 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	10		**1,305,723**		1,283,469
Current assets					
Debtors	11	**8,572**		46,497	
Cash at bank and in hand		**305,598**		217,653	
		314,170		264,150	
Creditors: amounts falling due within one year	12	**(21,112)**		(45,082)	
Net current assets			**293,058**		219,068
Total assets less current liabilities			**1,598,781**		1,502,537
Creditors: amounts falling due after more than one year	13		**(599,169)**		(453,680)
Total net assets			**999,612**		1,048,857
Charity funds					
Restricted funds	14		**47,799**		36,589
Unrestricted funds	14		**951,813**		1,012,268
Total funds			**999,612**		1,048,857

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

R Morley
Trustee

R Morley 27th September 2022

Date:

The notes on pages 9 to 22 form part of these financial statements.

Notes to the financial statements
for the year ended 31 December 2021

1. General information

The Charity is a charitable company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Net Church Dartford meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,500 or more are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shorfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings	- Straight line over 50 years (land is not depreciated)
Motor vehicles	- Straight line over 3 years
Fixtures and fittings	- Straight line over 3 to 7 years

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Accounting policies (continued)

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2021 £	**Unrestricted funds 2021 £**	**Total funds 2021 £**	Total funds 2020 £
Church and other giving	3,366	257,640	**261,006**	239,891
Gift Aid	-	17,928	**17,928**	59,365
Government grants	-	-	**-**	7,100
Other income	-	10,465	**10,465**	16,865
	3,366	286,033	**289,399**	323,221
Total 2020	-	323,221	323,221	

Notes to the financial statements
for the year ended 31 December 2021

4. Income from charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Events and programmes	34	941	**975**	10,892
Youth	-	-	**-**	1,600
Bible Academy	-	711	**711**	562
Team income	-	2,365	**2,365**	276
Resources	-	20	**20**	300
Vision offering	16,126	-	**16,126**	5,882
Little Angels	-	71	**71**	181
Total 2021	16,160	4,108	**20,268**	19,693
Total 2020	12,453	7,240	19,693	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest	79	**79**	322

All of the investment income, in both 2021 and 2020, related to unrestricted funds.

6. Analysis of expenditure by activities

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	234,196	124,795	**358,991**	268,861
Total 2020	165,709	103,152	268,861	

Notes to the financial statements
for the year ended 31 December 2021

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	-	125,862	**125,862**	109,542
Youth	501	2,182	**2,683**	1,300
Ministry team expenses	-	6,024	**6,024**	1,478
Events and outreach	10,576	12,104	**22,680**	38,362
Media and technology	-	4,861	**4,861**	1,606
Children's Department and Little Fishes	-	247	**247**	93
Bible Academy	-	-	**-**	80
Woolwich Church Plant	-	-	**-**	1,700
Resources	-	297	**297**	261
Subscriptions and membership fees	-	6,719	**6,719**	6,129
Welcome	-	2,016	**2,016**	1,389
Tamil Congregation	-	1,217	**1,217**	432
Befriending service	-	38	**38**	12
Music and worship	-	3,701	**3,701**	2,489
Net Young Adults	-	381	**381**	221
Building projects	-	53,324	**53,324**	284
Staff wellbeing	1,019	-	**1,019**	331
Sabbatical fund	-	3,127	**3,127**	-
	12,096	**222,100**	**234,196**	165,709
Total 2020	29,952	135,757	165,709	

Analysis of expenditure by activities (continued)

Analysis of support costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	16,620	**16,620**	15,593
Depreciation	41,848	**41,848**	29,028
Utilities	17,718	**17,718**	16,012
Telephone and internet	1,096	**1,096**	1,499
Insurance	5,363	**5,363**	3,774
Minibus expenses	237	**237**	1,370
Stationery	1,190	**1,190**	1,291
General building maintenance	8,225	**8,225**	8,240
Cleaning	3,863	**3,863**	1,495
Printing	1,121	**1,121**	648
Interest payable	25,204	**25,204**	21,805
Professional fees	2,310	**2,310**	2,397
	124,795	**124,795**	103,152
Total 2020	103,152	103,152	

7. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**2,310**	2,100

Notes to the financial statements
for the year ended 31 December 2021

8. Staff costs

	2021	2020
	£	£
Wages and salaries	**133,250**	110,449
Social security costs	**6,125**	8,725
Pension costs	**3,107**	5,961
	142,482	125,135

The average number of persons employed by the Charity during the year was as follows:

	2021	2020
	No.	No.
Employees	**9**	8

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration and benefits paid to key management personnel during the year, including employer's national insurance contributions, amount to £62,255 (2020: £57,560)

9. Trustees' remuneration and expenses

During the year R Morley, one of the Trustees, received remuneration and benefits amounting to £47,600 (2020 - £46,863) for his position as Pastor.

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

Notes to the financial statements
for the year ended 31 December 2021

10. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 January 2021	**1,451,411**	**7,500**	**47,711**	**1,506,622**
Additions	**-**	**-**	**64,102**	**64,102**
At 31 December 2021	**1,451,411**	**7,500**	**111,813**	**1,570,724**
Depreciation				
At 1 January 2021	**167,942**	**7,500**	**47,711**	**223,153**
Charge for the year	**29,028**	**-**	**12,820**	**41,848**
At 31 December 2021	**196,970**	**7,500**	**60,531**	**265,001**
Net book value				
At 31 December 2021	**1,254,441**	**-**	**51,282**	**1,305,723**
At 31 December 2020	1,283,469	-	-	1,283,469

11. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	**6,077**	199
Tax recoverable	**2,495**	46,298
	8,572	46,497

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	**14,128**	42,441
Other taxation and social security	**4,032**	-
Other creditors	**642**	541
Accruals and deferred income	**2,310**	2,100
	21,112	45,082

13. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans	**599,169**	453,680

Included within the above are amounts falling due as follows:

Between two and five years		
Bank loans	**63,010**	202,444
Over five years		
Bank loans	**536,159**	251,236

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2021 £	2020 £
Repayable by instalments	**536,159**	251,236
	536,159	251,236

The bank loan was used to assist with the purchase of the church property in Spital Street, Dartford. It is secured with a first charge on that property and is repayable over 15 years with interest at 4% per annum.

During the year, the charity re-mortgaged the property, secured by a charge on that property, and is payable over 25 years with interest at 3.75% above base rate per annum.

Notes to the financial statements
for the year ended 31 December 2021

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Capital fund	**787,348**	**-**	**-**	**(146,203)**	**641,145**
General funds					
General Fund	**224,920**	**290,220**	**(346,895)**	**142,423**	**310,668**
Total Unrestricted funds	**1,012,268**	**290,220**	**(346,895)**	**(3,780)**	**951,813**
Restricted funds					
Youth Conference/Summer Camp	**1,649**	**34**	**(501)**	**-**	**1,182**
Vision Offering 2020	**20,366**	**-**	**(10,554)**	**(9,011)**	**801**
Vision Offering Dartford	**-**	**12,979**	**-**	**-**	**12,979**
Vision Offering Tamil	**-**	**2,870**	**-**	**-**	**2,870**
Bike Offering	**16**	**-**	**(16)**	**-**	**-**
Women's Conference - Closer	**2,033**	**-**	**-**	**(1,546)**	**487**
Church Plant	**11,500**	**3,643**	**-**	**14,337**	**29,480**
Foodbank	**6**	**-**	**(6)**	**-**	**-**
Staff Wellbeing	**1,019**	**-**	**(1,019)**	**-**	**-**
	36,589	**19,526**	**(12,096)**	**3,780**	**47,799**
Total of funds	**1,048,857**	**309,746**	**(358,991)**	**-**	**999,612**

Notes to the financial statements
for the year ended 31 December 2021

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Capital fund	823,443	-	-	(36,095)	787,348
General funds					
General Fund	98,422	330,783	(238,909)	34,624	224,920
Total Unrestricted funds	921,865	330,783	(238,909)	(1,471)	1,012,268
Restricted funds					
Youth Conference/Summer Camp	79	1,600	(30)	-	1,649
Vision Offering 2020	32,800	10	(12,444)	-	20,366
Bike Offering	-	16	-	-	16
Heating Offering	3,129	-	(3,420)	291	-
Women's Conference - Closer	6,609	4,129	(8,705)	-	2,033
Church Plant	10,000	3,200	(1,700)	-	11,500
Foodbank	-	6	-	-	6
Venture	-	2,142	(3,322)	1,180	-
Staff Wellbeing	-	1,350	(331)	-	1,019
	52,617	12,453	(29,952)	1,471	36,589
Total of funds	974,482	343,236	(268,861)	-	1,048,857

14. Statement of funds (continued)

Purpose of designated funds

Capital fund - The capital fund represents the value of land and buildings included in tangible fixed assets, less the outstanding balance on the charity's mortgage.

Purpose of restricted funds

Youth Conference/Summer Camp - Money given to pay for putting on a youth conference in the summer.

Vision Offering - A specific offering once a year to go towards church planting and community partnership projects.

Vision Offering Dartford - A specific offering once a year from Dartford congregation to go towards church planting and community partnership projects

Vision Offering Tamil - A specific offering once a year from Tamil to go towards church planting and community partnership projects

Bike Offering - At Christmas a special offering was taken to be able to buy bikes for children and young people from families that couldn't afford to buy them.

Women's Conference - Closer - Money raised for the church to run a womens conference, and ladies contributed towards the cost of the event.

Church Plant - Money contributed for the church plants in London and Ethiopia

Foodbank - Money donated for our foodbank service, which runs from the church premises.

Staff Wellbeing - Money contributed towards the annual staff away day. which staff also contribute towards.

Heating Offering - We took a special offering to pay for heating repairs for the building.

Venture - Money raised for the church to run a men's retreat, and men contributed towards the cost of the event.

Notes to the financial statements
for the year ended 31 December 2021

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds	**787,348**	**-**	**-**	**(146,203)**	**641,145**
General funds	**224,920**	**290,220**	**(346,895)**	**142,423**	**310,668**
Restricted funds	**36,589**	**19,526**	**(12,096)**	**3,780**	**47,799**
	1,048,857	**309,746**	**(358,991)**	**-**	**999,612**

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Designated funds	823,443	-	-	(36,095)	787,348
General funds	98,422	330,783	(238,909)	34,624	224,920
Restricted funds	52,617	12,453	(29,952)	1,471	36,589
	974,482	343,236	(268,861)	-	1,048,857

Notes to the financial statements
for the year ended 31 December 2021

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	1,305,723	**1,305,723**
Current assets	47,799	266,371	**314,170**
Creditors due within one year	-	(21,112)	**(21,112)**
Creditors due in more than one year	-	(599,169)	**(599,169)**
Total	47,799	951,813	**999,612**

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	1,283,469	1,283,469
Current assets	36,589	227,561	264,150
Creditors due within one year	-	(45,082)	(45,082)
Creditors due in more than one year	-	(453,680)	(453,680)
Total	36,589	1,012,268	1,048,857

17. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £3,107 (2020: £5,961). Contributions of £642 (2020: £541) were payable to the fund at the Balance sheet date.

18. Related party transactions

Mrs K Morley, wife of R Morley (who is a trustee of the charity), received remuneration and benefits totalling to £12,818 (2020: £12,324) during the year, in her capacity as a church worker.

Mr E Morley, son of R Morley (who is a trustee of the charity), received remuneration and benefits totalling to £4,770 (2020: £1,517) during the year.

Net Church Dartford received income from Net Church Sittingbourne of £1,889 (2020 - £2,729), and paid donations to Net Church Sittingbourne of £nil (2020 - £675). P Judd, R Morley, T McAtear, D Durham and S Alex, are all Trustees of Net Church Sittingbourne.

Net Church Dartford

England & Wales - Charity number 1141375

Accounts

Registered number: 07584098
Charity number: 1141375

Net Church Dartford

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 December 2020

Net Church Dartford
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 21

Net Church Dartford

(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 December 2020

Trustees	R Morley G Balfour (resigned 20 November 2020) P Judd T Ritchie (resigned 20 November 2020) T McAtear (appointed 20 November 2020) D Durham (appointed 20 November 2020) S Alex (appointed 20 November 2020)
Company registered number	07584098
Charity registered number	1141375
Registered office	30 Spital Street Dartford Kent DA1 2DL
Senior Pastors	R Morley and K Morley
Accountants	Kreston Reeves LLP Chartered Accountants Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU
Bankers	Reliance Bank Faith House 23-24 Lovat Lane London EC3R 8EB Kingdom Bank Ruddington Fields Business Park Mere Way Ruddington Nottingham NG11 6JS

Net Church Dartford
(A company limited by guarantee)

Trustees' report
for the year ended 31 December 2020

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2020 to 31 December 2020. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The Charity previously operated under the name Emmanuel Church Dartford.

Objectives and activities

a. Policies and objectives

To advance the Christian Faith and relieve poverty in the area of Dartford, Kent and elsewhere in the world.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

COVID-19 has had a dramatic effect on the Church's activities and how it's staff and volunteers have carried out their work and ministries. For most of the year all of the church's activities were run online through zoom, YouTube or Facebook live. Sunday services continued to run online with all of the content being pre recorded at a studio built in the Church building. Through social media we were able to reach people with worship news and weekly messages to encourage them and build their faith. The services were posted on YouTube so that they were accessible to people throughout the week. Some had up to one thousand seven hundred views and others around five or six hundred indicating that many people from our community were still connecting with the Church.

Midweek activities continued also online these included our small group meetings, prayer meetings, daily devotions and other social events aimed at reaching professional people who were isolated. This season took a toll on the mental health of many and so we employed a professional counsellor to run a ten week well being course online. Youth and children's departments also ran their own weekly programmes online.

The Church was able to meet for two months in person while government restrictions were temporarily lifted. All COVID-19 protection measures were taken and the Church fully followed all government guidelines. Many people attended these services but the main of our regular congregation watched the online live stream which we ran.

Some of our community work was not able to be done online, especially our work with the homeless. We fully plan to continue to work with the other churches in town to feed and give the homeless shelter as the winter approaches if there are no further lockdowns. Our work with Compassion child sponsorship in Ethiopia continued and the Church carried on its sponsorship of over three hundred children helping them get food, education and healthcare.

Trustees' report (continued)
for the year ended 31 December 2020

Achievements and performance (continued)

All of the Church staff have worked from home for most of the lockdown. Staff have had to be innovative and work hard to learn new skills as they continued to help and encourage our community here in Dartford and surrounding areas. The exception to this has been when they have come into the building to pre-record material for the Sunday services and other meetings.

Financially the Church has continued to grow in spite of the lockdowns and we are intending to continue to develop our building further next year to help facilitate our work in the community.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Board of Trustees has established a policy whereby free reserves (defined as the amounts held as current assets less current liabilities in the general fund) of the Charity should be maintained at approximately three months of expenditure, i.e. approximately £67,000. Currently the free reserves amount to £219,068 and therefore are above the stated reserves policy.

As at 31 December 2020, the unrestricted reserves stood at £1,012,268, of which £787,348 was represented by the capital fund (reflecting property and equipment less the outstanding mortgage thereon), and £224,920 was held in general reserves (see note 14).

Structure, governance and management

a. Constitution

Net Church Dartford is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30 March 2011.

The Charity is constituted under a Memorandum of Association dated 30 March 2011 and is a registered charity number 1141375.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Organisational structure and decision-making policies

The policy and operating decisions of the Charity rest with the Trustees who meet regularly to monitor the activities of the Charity.

Trustees' report (continued)
for the year ended 31 December 2020

Structure, governance and management (continued)

d. Risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis. The most significant risk facing the Charity is the potential for there to be a significant fall in the size of the congregation.

Plans for future periods

The Trustees will continue to support the objectives and activities of the Charity for the foreseeable future.

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

R Morley
Trustee

Date: 29-09-21

Net Church Dartford
(A company limited by guarantee)

Independent examiner's report
for the year ended 31 December 2020

Independent examiner's report to the Trustees of Net Church Dartford ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 29 September 2021

Susan Robinson BA FCA FCIE DChA MCMI

Kreston Reeves LLP

Chartered Accountants

Chatham Maritime

Net Church Dartford
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 December 2020

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	-	323,221	323,221	290,347
Charitable activities	4	12,453	7,240	19,693	57,646
Investments	5	-	322	322	290
Total income		12,453	330,783	343,236	348,283
Expenditure on:					
Charitable activities		29,952	238,909	268,861	310,530
Total expenditure		29,952	238,909	268,861	310,530
Net (expenditure)/income		(17,499)	91,874	74,375	37,753
Transfers between funds	14	1,471	(1,471)	-	-
Net movement in funds		(16,028)	90,403	74,375	37,753
Reconciliation of funds:					
Total funds brought forward		52,617	921,865	974,482	936,729
Net movement in funds		(16,028)	90,403	74,375	37,753
Total funds carried forward		36,589	1,012,268	1,048,857	974,482

The notes on pages 8 to 21 form part of these financial statements.

Net Church Dartford
(A company limited by guarantee)
Registered number: 07584098

Balance sheet
as at 31 December 2020

	Note		2020 £		2019 £
Fixed assets					
Tangible assets	10		**1,283,469**		1,312,497
Current assets					
Debtors	11	**46,497**		39,482	
Cash at bank and in hand		**217,653**		117,870	
		264,150		157,352	
Creditors: amounts falling due within one year	12	**(45,082)**		(47,556)	
Net current assets			**219,068**		109,796
Total assets less current liabilities			**1,502,537**		1,422,293
Creditors: amounts falling due after more than one year	13		**(453,680)**		(447,811)
Total net assets			**1,048,857**		974,482
Charity funds					
Restricted funds	14		**36,589**		52,617
Unrestricted funds	14		**1,012,268**		921,865
Total funds			**1,048,857**		974,482

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

R Morley
Trustee

Date: 29-09-21

The notes on pages 8 to 21 form part of these financial statements.

Notes to the financial statements
for the year ended 31 December 2020

1. General information

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Net Church Dartford meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,500 or more are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shorfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings	- Straight line over 50 years (land is not depreciated)
Motor vehicles	- Straight line over 3 years
Fixtures and fittings	- Straight line over 3 to 7 years

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Church and other giving	-	239,891	**239,891**	219,907
Gift Aid	-	59,365	**59,365**	56,476
Government grants	-	7,100	**7,100**	-
Other income	-	16,865	**16,865**	13,964
	-	323,221	**323,221**	290,347
Total 2019	10,000	280,347	290,347	

4. Income from charitable activities

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Events and programmes	10,843	49	**10,892**	9,902
Conference income	-	-	**-**	12,623
Youth	1,600	-	**1,600**	12,648
Bible Academy	-	562	**562**	506
Team income	-	276	**276**	2,772
Resources	-	300	**300**	590
Vision offering	10	5,872	**5,882**	16,537
Net Young Adults	-	-	**-**	1,152
Little Angels	-	181	**181**	916
	12,453	7,240	**19,693**	57,646
Total 2019	43,177	14,469	57,646	

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank interest	322	**322**	290

All of the investment income, in both 2020 and 2019, was to unrestricted funds.

6. Analysis of expenditure by activities

	Direct costs 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Charitable activities	165,709	103,152	**268,861**	310,530
Total 2019	202,180	108,350	310,530	

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	-	109,542	**109,542**	129,952
Youth	30	1,270	**1,300**	14,398
Ministry team expenses	-	1,478	**1,478**	7,089
Events and outreach	27,891	10,471	**38,362**	19,609
Media and technology	-	1,606	**1,606**	1,610
Children's Department and Little Fishes	-	93	**93**	1,251
Bible Academy	-	80	**80**	64
Woolwich Church Plant	1,700	-	**1,700**	7,095
Resources	-	261	**261**	735
Subscriptions and membership fees	-	6,129	**6,129**	4,738
Welcome	-	1,389	**1,389**	2,470
Tamil Congregation	-	432	**432**	1,894
Befriending service	-	12	**12**	178
Music and worship	-	2,489	**2,489**	7,353
Net Young Adults	-	221	**221**	1,924
Building projects	-	284	**284**	1,820
Staff wellbeing	331	-	**331**	-
	29,952	**135,757**	**165,709**	202,180
Total 2019	20,406	181,774	202,180	

Analysis of expenditure by activities (continued)

Analysis of support costs

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	15,593	**15,593**	15,769
Depreciation	29,028	**29,028**	29,028
Utilities	16,012	**16,012**	21,779
Telephone and internet	1,499	**1,499**	1,189
Insurance	3,774	**3,774**	4,008
Minibus expenses	1,370	**1,370**	282
Security	-	**-**	2,301
Stationery	1,291	**1,291**	1,558
General building maintenance	8,240	**8,240**	4,054
Cleaning	1,495	**1,495**	796
Printing	648	**648**	2,395
Interest payable	21,805	**21,805**	23,054
Professional fees	2,397	**2,397**	2,137
	103,152	**103,152**	108,350
Total 2019	108,350	108,350	

7. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**2,100**	2,004

Notes to the financial statements
for the year ended 31 December 2020

8. Staff costs

	2020 £	2019 £
Wages and salaries	**110,449**	130,288
Social security costs	**8,725**	10,554
Pension costs	**5,961**	4,879
	125,135	145,721

The average number of persons employed by the Charity during the year was as follows:

	2020 No.	2019 No.
Employees	**8**	8

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration and benefits paid to key management personnel during the year, including employer's national insurance contributions, amount to £57,560 (2019: £59,651)

9. Trustees' remuneration and expenses

During the year R Morley, one of the Trustees, received remuneration and benefits amounting to £46,383 (2019 - £47,010) for his position as Pastor.

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

Notes to the financial statements for the year ended 31 December 2020

10. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 January 2020	**1,451,411**	**7,500**	**47,711**	**1,506,622**
At 31 December 2020	**1,451,411**	**7,500**	**47,711**	**1,506,622**
Depreciation				
At 1 January 2020	**138,914**	**7,500**	**47,711**	**194,125**
Charge for the year	**29,028**	**-**	**-**	**29,028**
At 31 December 2020	**167,942**	**7,500**	**47,711**	**223,153**
Net book value				
At 31 December 2020	**1,283,469**	**-**	**-**	**1,283,469**
At 31 December 2019	1,312,497	-	-	1,312,497

11. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	**199**	278
Tax recoverable	**46,298**	39,204
	46,497	39,482

12. Creditors: Amounts falling due within one year

	2020 £	2019 £
Bank loans and overdrafts	**42,441**	41,243
Other taxation and social security	**-**	2,518
Other creditors	**541**	1,791
Accruals and deferred income	**2,100**	2,004
	45,082	47,556

13. Creditors: Amounts falling due after more than one year

	2020 £	2019 £
Bank loans	**453,680**	447,811

Included within the above are amounts falling due as follows:

Between two and five years		
Bank loans	**202,444**	187,298
Over five years		
Bank loans	**251,236**	260,513

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2020 £	2019 £
Repayable by instalments	**251,236**	260,513
	251,236	260,513

The bank loan was used to assist with the purchase of the church property in Spital Street, Dartford. It is secured with a first charge on that property and is repayable over 15 years with interest at 4% per annm.

Notes to the financial statements
for the year ended 31 December 2020

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Capital fund	823,443	-	-	(36,095)	787,348
General funds					
General Fund	98,422	330,783	(238,909)	34,624	224,920
Total Unrestricted funds	921,865	330,783	(238,909)	(1,471)	1,012,268
Restricted funds					
Youth Conference	79	1,600	(30)	-	1,649
Vision Offering	32,800	10	(12,444)	-	20,366
Bike Offering	-	16	-	-	16
Heating Offering	3,129	-	(3,420)	291	-
Women's Conference - Closer	6,609	4,129	(8,705)	-	2,033
Church Plant	10,000	3,200	(1,700)	-	11,500
Foodbank	-	6	-	-	6
Venture	-	2,142	(3,322)	1,180	-
Staff Wellbeing	-	1,350	(331)	-	1,019
	52,617	12,453	(29,952)	1,471	36,589
Total of funds	974,482	343,236	(268,861)	-	1,048,857

Notes to the financial statements
for the year ended 31 December 2020

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
Unrestricted funds					
Designated funds					
Capital fund	864,872	-	-	(41,429)	823,443
General funds					
General Fund	54,591	295,106	(290,124)	38,849	98,422
Total Unrestricted funds	919,463	-	(290,124)	(2,580)	921,865
Restricted funds					
Youth Conference	850	11,055	(11,826)	-	79
Vision Offering	16,263	16,537	-	-	32,800
Ethiopia 2018 Mission Trip	31	-	(1,080)	1,049	-
Colour Conference	122	-	-	(122)	-
Bike Offering	-	1,502	(1,955)	453	-
Heating Offering	-	4,165	(1,036)	-	3,129
Men's Conference - Venture	-	3,309	(4,509)	1,200	-
Women's Conference - Closer	-	6,609	-	-	6,609
Church Plant	-	10,000	-	-	10,000
	17,266	53,177	(20,406)	2,580	52,617
Total of funds	936,729	53,177	(310,530)	-	974,482

Notes to the financial statements
for the year ended 31 December 2020

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Designated funds	**823,443**	**-**	**-**	**(36,095)**	**787,348**
General funds	**98,422**	**330,783**	**(238,909)**	**34,624**	**224,920**
Restricted funds	**52,617**	**12,453**	**(29,952)**	**1,471**	**36,589**
	974,482	**343,236**	**(268,861)**	**-**	**1,048,857**

Summary of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
Designated funds	864,872	-	-	(41,429)	823,443
General funds	54,591	295,106	(290,124)	38,849	98,422
Restricted funds	17,266	53,177	(20,406)	2,580	52,617
	936,729	348,283	(310,530)	-	974,482

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	1,283,469	**1,283,469**
Current assets	36,589	227,561	**264,150**
Creditors due within one year	-	(45,082)	**(45,082)**
Creditors due in more than one year	-	(453,680)	**(453,680)**
Total	36,589	1,012,268	**1,048,857**

Analysis of net assets between funds - prior period

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	-	1,312,497	1,312,497
Current assets	52,617	104,735	157,352
Creditors due within one year	-	(47,556)	(47,556)
Creditors due in more than one year	-	(447,811)	(447,811)
Total	52,617	921,865	974,482

17. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,961 (2019: £4,879). Contributions of £541 (2019: £1,791) were payable to the fund at the Balance sheet date.

18. Related party transactions

Mrs K Morley, wife of R Morley (who is a Trustee of the Charity), received remuneration and benefits totalling £12,324 (2019: £12,124) during the year, in her capacity as a church worker.

Mr E Morley, son of R Morley (who is a trustee of the charity), received remuneration and benefits totalling to £1,517 (2019: £Nil) during the year.

Net Church Dartford received income from Net Church Sittingbourne of £2,729 (2019 - £13,471), and paid donations to Net Church Sittingbourne of £675 (2019 - £3,042). P Judd, R Morley, T McAtear, D Durham and S Alex, are all Trustees of Net Church Sittingbourne.