DORCHESTER BAPTIST CHURCH

England & Wales · Charity number 1169770

Details

Status	Registered
Legal form	CIO
Registered	2016-10-19
Register	View on the Charity Commission register

Contact

Address	Dorchester Baptist Church Bridport Road Dorchester DT1 1RR
Phone	01305262045
Email	officemanager@dorchesterbc.org.uk
Website	www.dorchesterbc.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE PRINCIPLES AND BELIEFS

Activities: We are a church located in the heart of Dorchester, Dorset. We hope that you will discover a warm and friendly gathering of people - everyone is welcome. We are a large, lively, all age community with a passion to see people's lives transformed and enriched by the love of Jesus Christ.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Dorset

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£254,089	£295,657	-	-
2023-09-30	£267,372	£300,829	-	-
2022-09-30	£236,683	£272,841	-	-
2021-09-30	£258,122	£255,460	-	-
2020-09-30	£255,572	£260,177	-	-

Trustees

Name	Role	Appointed
ALLAN JOHN HUNTINGTON		2025-03-16
Andrew John Webb		2025-03-16
Graham Richard Waters		2021-03-18
Jacqueline Margaret Satur		2024-09-17
Julian Lionel Andrew Boardman		2019-11-21
Rev James Charlton East		2020-07-01
Suzanna Louise Bell		2023-11-14

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DORCHESTER BAPTIST CHURCH

England & Wales - Charity number 1169770

Accounts

Charity registration number: 1169770

Dorchester Baptist Church

Annual Report and Financial Statements

for the Year Ended 30 September 2024

Dorchester Baptist Church

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Dorchester Baptist Church

Reference and Administrative Details

Trustees	Allan John Huntington Julian Lionel Andrew Boardman Reverend James Charlton East Graham Richard Waters Andrew John Webb Jacqueline Margaret Satur Suzanna Louise Bell
Principal Office	The Dorford Centre Bridport Road Dorchester Dorset DT1 1RR
Charity Registration Number	1169770
Bankers	Lloyds Bank plc Dorchester 1-2 High West Street Dorchester Dorset DT1 1UG
Independent Examiner	Scott Vevers Ltd Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB

Dorchester Baptist Church

Trustees' Report

The trustees present their report along with the financial statements of the church for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

The trustees who served during the year are as follows:

Mr Graham Waters	Church Secretary	
Mr Stuart Dawson	Church Treasurer	(End of term of office 12th November 2024)
Mrs Jane Smith	Elder	(Resigned 16th March 2025)
Mrs Catherine Molland	Deacon	(End of term of office 14 November 2023)
Mr Gary Dell	Deacon	(End of term of office 12th November 2024)
Mrs Claire Offer	Elder	Resigned 10th March 2025
Mr Julian Boardman	Deacon	
Reverand James East	Senior Pastor	
Miss Suzanna Bell	Deacon	(Appointed 14th November 2023
Mrs Jacqui Satur	Deacon	Appointed 17th September 2024

Structure, governance and management

The Church became a Charitable Incorporated Organisation (CIO) on 1st December 2017 with a registered charity, number 1169770. The holding trustees of the church are the Baptist Union of Great Britain and the managing trustees are the leadership team of the church, comprising of the Senior Pastor appointed by the church and the deacons elected from the membership, who serve a term of 3 years and retire after a maximum of two consecutive terms. The church meeting decides on the maximum number of members of the leadership from time to time, up to a maximum of 18. Within the new organisation provision was made for the appointment of Elders, also Trustees, nominated by the Senior pastor.

The leadership meet monthly to discuss the practical and spiritual life of the church, but the final decision-making body of the church is the church meeting which routinely takes place four times a year.

Risk management

The managing trustees have considered the major risks to which the church is exposed and have established policies and procedures to manage those risks. The trustees consider that the risks of an accident on the premises or loss of reputation through the abuse of a vulnerable person on the premises, or during a related activity, are the major areas of concern. The church has implemented Health and Safety policies and a Safeguarding policy to help mitigate against known risks. Policies are regularly reviewed, in the light of changing government policy, and issues of safeguarding and the recruitment of volunteers to work with children and young people are under continual review.

Objectives and activities for the public benefit

The vision statement of the church is as follows: Loving Jesus, Building Community, Blessing Dorchester.

Dorchester Baptist Church is an active church that believes its members' faith should be lived out every day.

The principal purpose of the church is to advance the Christian faith by engaging in worship and prayer, preaching and teaching the word of God; expressing God's love to the community through the mission of the church; facilitating the nurture and growth of Christian disciples by training and equipping the congregation for Christian service; giving pastoral care and supporting charitable action, including to those with physical, social, emotional and educational disadvantage; relating to other Christians and raising funds to further these purposes by donations, grants and loans.

The Church continues to support several local charities, including the Dorchester Foodbank (largely sustained by food and monetary donations from the people of Dorchester and surrounding areas). When planning activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion.

Support for denominational and other causes.

The church makes regular contributions for the support of small or new churches through Baptist Home Missions and the work overseas of the Baptist Missionary Society. Other charities including Safe Families, World of Worth, International Needs, Eagles Wings Ministries, Mercy Ships and Dorchester Family Support receive support through specific fundraising or via the Mission budget. No grants are made.

Use of volunteers

Church members and others volunteer their time and gifts freely in every area of church life. Where this involves contact with children and young people this is governed by the "Safeguarding" policy and Disclosure and Barring Service (DBS) checks are made and kept up to date regularly.

Dorford Centre Limited

The church facilities are let to other users through a wholly owned trading subsidiary, Dorford Centre Limited, which donates all profits to the church under gift aid. Gross lettings in the year amounted to £87,860 (2023 £94,180) and donations of £60,373 (2023 £68,292) were made. The church office supports both the church and the Dorford Centre and is staffed by a volunteer Church Office Administrator, a paid bookings officer and paid part time support staff as needed.

Achievements

Our aim is to worship the living God, and as we get to know Him better, seek to demonstrate His love for others in all that we do. We believe our faith should not be reserved to just a couple of hours on a Sunday – that God is involved in all areas of our lives.

Following on from this aim, we operate a range of activities and groups for church attendees, but more importantly, for members of the community. These include every Tuesday a toddler group (Kids & Co), Youth Clubs during the week, Café Refresh, Friendship Club (for those with learning difficulties), Messy Church (craft, activities, fun and teaching for children), Christians Against Poverty Finance course (CAP) and much more. We also support a number of activities that take place outside the church building, including Fleet Camp (youth holiday), and involvement in local schools etc.

Trustees' Report (continued)

Continuing our aim to be part of the Dorchester community, we support Dorchester Foodbank to operate from our premises, helping individuals and families that may be struggling financially. In the summer holidays we participate in a lunch club (Dorchester Family Support) which provides food for those families entitled to free school meals together with a Christmas hamper programme.

Also, our building is alive throughout the week with many local council, NHS, charity and community meetings and activities which help us to become a focal point of our community. We aim to ensure that activities are accessible to all.

We have an active Mission team that is accountable to leadership for recommending missional spend at both local, national and international level. For example, we provide active support for Choice Baptist Church in Uganda together with a school's feeding programme there (Pebbles). Our Mission statement reads 'Spreading God's love locally, nationally and to the world. Building God's kingdom in partnership with others and encouraging our church to get more involved in world mission'.

The Senior Pastor provides support, encouragement and care in many ways in addition to the life group network within the church, seeking to see God transform our community.

Financial review

The church is reliant on giving by its members and regular attendees, together with income from lettings and gift aid receipts. The deficit of income over expenditure for the year was £41,568 (2023 - £33,457). Reserves at the end of the year were £1,261,444, including £55,822 restricted funds.

We remain debt free.

Investment policy

The church maintains an interest-bearing account alongside its Lloyds TSB current account; both of these earn interest at the rates in force from time to time. The church has no fixed investments. The church has received legacy payments in the past which are lodged with the Baptist Union in a three month interest account.

Reserves policy

The trustees aim to retain reserves sufficient to cover three months fixed expenditure which amounts to approximately £55,000. At the end of the year free reserves amounted to £119,213.

Plans for the future

The church will continue to use its material and people resources to serve the community of Dorchester, consistent with gospel teaching and our principles, building on current projects and activities.

The annual report was approved by the trustees of the charity on ....10/07/2025.....and signed on its behalf by:

.....GWaters.....

Mr Graham Waters

Trustee

Dorchester Baptist Church

Independent Examiner's Report to the trustees of Dorchester Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2024 which are set out on pages 6 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr. M. J. Cridland B.A. (Hons) F.C.A.
Scott Vevers Ltd
Chartered Accountants and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

Date: 17/07/25

Dorchester Baptist Church

Statement of Financial Activities for the Year Ended 30 September 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		161,691	2,883	164,574
Investment income	3	1,637	2,405	4,042
Other income		85,473	-	85,473
Total income		248,801	5,288	254,089
Expenditure on:				
Charitable activities		(280,121)	(15,536)	(295,657)
Total expenditure		(280,121)	(15,536)	(295,657)
Net expenditure		(31,320)	(10,248)	(41,568)
Gross transfers between funds		(12,653)	12,653	-
Net movement in funds		(43,973)	2,405	(41,568)
Reconciliation of funds				
Total funds brought forward		1,249,595	53,417	1,303,012
Total funds carried forward	15	1,205,622	55,822	1,261,444

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		166,186	4,384	170,570
Investment income	3	1,114	2,001	3,115
Other income		93,687	-	93,687
Total income		260,987	6,385	267,372
Expenditure on:				
Charitable activities		(274,106)	(26,723)	(300,829)
Total expenditure		(274,106)	(26,723)	(300,829)
Net expenditure		(13,119)	(20,338)	(33,457)
Gross transfers between funds		(4,141)	4,141	-
Net movement in funds		(17,260)	(16,197)	(33,457)
Reconciliation of funds				
Total funds brought forward		1,266,855	69,614	1,336,469
Total funds carried forward	15	1,249,595	53,417	1,303,012

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

Dorchester Baptist Church

(Registration number: 1169770)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	1,086,409	1,112,947
Current assets			
Debtors	12	27,230	22,155
Cash at bank and in hand		157,716	175,549
		184,946	197,704
Creditors: Amounts falling due within one year	13	(9,911)	(7,639)
Net current assets		175,035	190,065
Net assets		1,261,444	1,303,012
Funds of the charity:			
Restricted income funds			
Restricted funds		55,822	53,417
Unrestricted income funds			
Unrestricted funds		1,205,622	1,249,595
Total funds	15	1,261,444	1,303,012

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on ...10/7/25... and signed on their behalf by:

Julian Lionel Andrew Boardman
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Basis of preparation
Dorchester Baptist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Property and property improvements	2% straight line
Equipment	15% reducing balance
Computer equipment	3 years straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	139,558	1,334	140,892	139,581
Gift aid reclaimed	22,133	-	22,133	22,212
Grants, including capital grants;				
Grants from other charities	-	1,549	1,549	8,777
	161,691	2,883	164,574	170,570

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income;				
Interest receivable on bank deposits	1,637	2,405	4,042	3,115

4 Other income

	Unrestricted General £	Total 2024 £	Total 2023 £
Youth club funds and sundry receipts	100	100	395
Dorford Centre Limited	85,373	85,373	93,292
	85,473	85,473	93,687

5 Expenditure on charitable activities

	Unrestricted Charitable Activities £	Governance £	Restricted funds Charitable Activities £	Total 2024 £	Total 2023 £
Youth work	1,836	-	-	1,836	3,351
Ministry	62,225	-	-	62,225	61,155
Mission	18,160	-	15,536	33,696	33,096
Service expenses	6,133	-	-	6,133	6,675
Church upkeep	61,703	-	-	61,703	56,242
Independent examiner's fee	-	4,168	-	4,168	4,030
Management fees	84,883	-	-	84,883	77,509
Depreciation of tangible assets	40,866	-	-	40,866	40,573
Charitable donations	-	-	-	-	18,198
Loss on disposal of fixed asset	147	-	-	147	-
	275,953	4,168	15,536	295,657	300,829

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	40,866	40,573

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year, in the capacity of a trustee.

The senior pastor and associate minister who are trustees receive a stipend, as detailed in note 8.

Mrs Ashley, trustee, was also employed by the charity and her wages are included in note 8.

Expenses of £1,901 (2023 - £1,448) were paid to the Reverand James East in connection to his employment as a minister and £5,970 (2023 - £9,265) was paid towards manse costs.

Expenses of £300 (2023 - £nil) were paid to Mr Trevor Ashley, in connection with his employment as associate minister.

Fixed asset additions of 1,362 (2023 - £nil) and repair and maintenance costs of £nil (2023 - £339) were paid to Gary Dell Ltd, a company in which the Trustee, Mr Gary Dell is a director and shareholder. All transactions were at market value and on no more favourable than normal commercial terms.

8 Staff costs

No employees received total employee benefits of more than £60,000.

The aggregate payroll costs were as follows:

The total costs of all staff in the year were: -

Gross wages and salaries £146,057 (2023 - £134,785) made up as follows:

Senior Pastor £42,642 (2023 - £40,608)
Bookings Staff £53,055 (2023 - £51,342)
Caretaking Staff £21,030 (2023 - £19,111)
Administration Staff £14,909 (2023 - £13,295)
Pastoral Staff £4,975 (2023 - £2,076)

Employers national insurance £3,412 (2023 - £2,727)

Employers pension contributions £6,034 (2023 - £5,626)

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees per head count	11	10

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	4,168	4,030

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2023	1,277,718	52,688	1,330,406
Additions	-	14,475	14,475
Disposals	-	(380)	(380)
At 30 September 2024	1,277,718	66,783	1,344,501
Depreciation			
At 1 October 2023	196,875	20,584	217,459
Charge for the year	33,750	7,116	40,866
Eliminated on disposals	-	(233)	(233)
At 30 September 2024	230,625	27,467	258,092
Net book value			
At 30 September 2024	1,047,093	39,316	1,086,409
At 30 September 2023	1,080,843	32,104	1,112,947

12 Debtors

	2024 £	2023 £
Due from group undertakings	14,232	8,859
Prepayments	7,996	7,933
Other debtors	5,002	5,363
	27,230	22,155

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,249	1,456
Other creditors	1,822	1,778
Accruals	6,840	4,405
	9,911	7,639

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,034 (2023 - £5,626).

15 Funds

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2024 £
Unrestricted funds					
General	1,249,595	248,801	(280,121)	(12,653)	1,205,622
Restricted funds	53,417	5,288	(15,536)	12,653	55,822
Total funds	1,303,012	254,089	(295,657)	-	1,261,444

Included in restricted funds above are: -

55,822	Legacy towards Youth expenditure
55,822	

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2024 £
Tangible fixed assets	1,086,409	-	1,086,409
Current assets	129,124	55,822	184,946
Current liabilities	(9,911)	-	(9,911)
Total net assets	1,205,622	55,822	1,261,444

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2023 £
Tangible fixed assets	1,112,947	-	1,112,947
Current assets	144,287	53,417	197,704
Current liabilities	(7,639)	-	(7,639)
Total net assets	1,249,595	53,417	1,303,012

17 Financial instruments

Categorisation of financial instruments

	2024 £	2023 £
Financial assets that are debt instruments measured at amortised cost	176,950	189,771
Financial liabilities measured at amortised cost	9,911	7,639

18 Related party transactions

There were no related party transactions in the year.

DORCHESTER BAPTIST CHURCH

England & Wales - Charity number 1169770

Accounts

Charity registration number: 1169770

Dorchester Baptist Church

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for the Year Ended 30 September 2023

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Principal Office	The Dorford Centre Bridport Road Dorchester Dorset DT1 1RR
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Dorchester Baptist Church

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The trustees present their report along with the financial statements of the church for the year ended 30 September 2023.

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The trustees who served during the year are as follows:

Mr Graham Water	Church Secretary	
Mr Stuart Dawson	Church Treasurer	
Mr Paul Ashley	Elder	(End of term of office 26 September 2023)
Mrs Jane Smith	Elder	
Mrs Catherine Molland	Deacon	(End of term of office 14 November 2023)
Mrs Louise Ashley	Deacon	(Resigned 26 September 2023)
Mr Gary Dell	Deacon	
Mrs Claire Offer	Elder	(Appointed 17 November 2022)
Mr Julian Boardman	Deacon	
Reverand James East	Senior Pastor	
Mr Peter Rooke	Elder	(Resigned 18 July 2023)

Structure, governance and management

The Church became a Charitable Incorporated Organisation (CIO) on 1st December 2017 with a registered charity, number 1169770. The holding trustees of the church are the Baptist Union of Great Britain and the managing trustees are the leadership team of the church, comprising of the Senior Pastor appointed by the church and the deacons elected from the membership, who serve a term of 3 years and retire after a maximum of two consecutive terms. The church meeting decides on the maximum number of members of the leadership from time to time, up to a maximum of 18. Within the new organisation provision was made for the appointment of Elders, also Trustees, nominated by the Senior pastor.

The leadership meet monthly to discuss the practical and spiritual life of the church, but the final decision-making body of the church is the church meeting which routinely takes place four times a year.

Risk management

The managing trustees have considered the major risks to which the church is exposed and have established policies and procedures to manage those risks. The trustees consider that the risks of an accident on the premises or loss of reputation through the abuse of a vulnerable person on the premises, or during a related activity, are the major areas of concern. The church has implemented Health and Safety policies and a Safguarding policy to help mitigate against known risks. Policies are regularly reviewed, in the light of changing government policy, and issues of safeguarding and the recruitment of volunteers to work with children and young people are under continual review.

Objectives and activities for the public benefit

The vision statement of the church is as follows: Loving Jesus, Building Community, Blessing Dorchester.

Dorchester Baptist Church is an active church that believes its members' faith should be lived out every day.

The principal purpose of the church is to advance the Christian faith by engaging in worship and prayer, preaching and teaching the word of God; expressing God's love to the community through the mission of the church; facilitating the nurture and growth of Christian disciples by training and equipping the congregation for Christian service; giving pastoral care and supporting charitable action, including to those with physical, social, emotional and educational disadvantage; relating to other Christians and raising funds to further these purposes by donations, grants and loans.

The Church continues to support several local charities, including the Dorchester Foodbank (largely sustained by food and monetary donations from the people of Dorchester and surrounding areas). When planning activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion.

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The church makes regular contributions for the support of small or new churches through Baptist Home Missions and the work overseas of the Baptist Missionary Society. Other charities including Safe Families, World of Worth, International Needs, Eagles Wings Ministries, Mercy Ships and Dorchester Family Support receive support through specific fundraising or via the Mission budget. No grants are made.

Use of volunteers

Church members and others volunteer their time and gifts freely in every area of church life. Where this involves contact with children and young people this is governed by the "Safeguarding" policy and Disclosure and Barring Service (DBS) checks are made and kept up to date regularly.

Dorford Centre Limited

The church facilities are let to other users through a wholly owned trading subsidiary, Dorford Centre Limited, which donates all profits to the church under gift aid. Gross lettings in the year amounted to £94,180 (2022 £61,739) and donations of £68,292 (2022 £35,909) were made. The church office supports both the church and the Dorford Centre and is staffed by a volunteer Church Office Administrator, a paid bookings officer and paid part time support staff as needed.

Achievements

Our aim is to worship the living God, and as we get to know Him better, seek to demonstrate His love for others in all that we do. We believe our faith should not be reserved to just a couple of hours on a Sunday – that God is involved in all areas of our lives.

Following on from this aim, we operate a range of activities and groups for church attendees, but more importantly, for members of the community. These include every Tuesday a toddler group (Kids & Co), Youth Clubs during the week, Café Refresh, Friendship Club (for those with learning difficulties), Messy Church (craft, activities, fun and teaching for children), Christians Against Poverty Finance course (CAP) and much more. We also support a number of activities that take place outside the church building, including Fleet Camp (youth holiday), and involvement in local schools etc.

Continuing our aim to be part of the Dorchester community, we support Dorchester Foodbank to operate from our premises, helping individuals and families that may be struggling financially. In the summer holidays we participate in a lunch club (Dorchester Family Support) which provides food for those families entitled to free school meals together with a Christmas hamper programme.

Also, our building is alive throughout the week with many local council, NHS, charity and community meetings and activities which help us to become a focal point of our community. We aim to ensure that activities are accessible to all.

We have an active Mission team that is accountable to leadership for recommending missional spend at both local, national and international level. For example, we provide active support for Choice Baptist Church in Uganda together with a school's feeding programme there (Pebbles). Our Mission statement reads 'Spreading God's love locally, nationally and to the world. Building God's kingdom in partnership with others and encouraging our church to get more involved in world mission'.

The Senior Pastor provides support, encouragement and care in many ways in addition to the life group network within the church, seeking to see God transform our community.

Financial review

The church is reliant on giving by its members and regular attendees, together with income from lettings and gift aid receipts. The deficit of income over expenditure for the year was £33,457 (2022 - £36,158). Reserves at the end of the year were £1,303,012, including £53,417 restricted funds.

We remain debt free.

Investment policy

The church maintains an interest-bearing account alongside its Lloyds TSB current account; both of these earn interest at the rates in force from time to time. The church has no fixed investments. The church has received legacy payments in the past which are lodged with the Baptist Union in a three month interest account.

Reserves policy

The trustees aim to retain reserves sufficient to cover three months fixed expenditure which amounts to approximately £55,000. At the end of the year free reserves amounted to £136,648.

Plans for the future

The church will continue to use its material and people resources to serve the community of Dorchester, consistent with gospel teaching and our principles, building on current projects and activities.

The annual report was approved by the trustees of the charity on ..11/04/24..and signed on its behalf by:

.....GRWaters.....

Mr Graham Waters

Trustee

Dorchester Baptist Church

Independent Examiner's Report to the trustees of Dorchester Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2023 which are set out on pages 6 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....

Mr. M. J. Cridland B.A. (Hons) F.C.A.
Scott Vevers Ltd
Chartered Accountants and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

Date: 30/04/24

Dorchester Baptist Church

Statement of Financial Activities for the Year Ended 30 September 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		166,186	4,384	170,570
Investment income	3	1,114	2,001	3,115
Other income		93,687	-	93,687
Total income		260,987	6,385	267,372
Expenditure on:				
Charitable activities		(274,106)	(26,723)	(300,829)
Total expenditure		(274,106)	(26,723)	(300,829)
Net expenditure		(13,119)	(20,338)	(33,457)
Gross transfers between funds		(4,141)	4,141	-
Net movement in funds		(17,260)	(16,197)	(33,457)
Reconciliation of funds				
Total funds brought forward		1,266,855	69,614	1,336,469
Total funds carried forward	15	1,249,595	53,417	1,303,012

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		149,411	23,140	172,551
Investment income	3	238	579	817
Other income		63,315	-	63,315
Total income		212,964	23,719	236,683
Expenditure on:				
Charitable activities		(240,804)	(32,037)	(272,841)
Total expenditure		(240,804)	(32,037)	(272,841)
Net expenditure		(27,840)	(8,318)	(36,158)
Gross transfers between funds		(6,756)	6,756	-
Net movement in funds		(34,596)	(1,562)	(36,158)
Reconciliation of funds				
Total funds brought forward		1,301,451	71,176	1,372,627
Total funds carried forward	15	1,266,855	69,614	1,336,469

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

Dorchester Baptist Church

(Registration number: 1169770)
Balance Sheet as at 30 September 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,112,947	1,128,984
Current assets			
Debtors	12	22,155	28,645
Cash at bank and in hand		175,549	187,151
		197,704	215,796
Creditors: Amounts falling due within one year	13	(7,639)	(8,311)
Net current assets		190,065	207,485
Net assets		1,303,012	1,336,469
Funds of the charity:			
Restricted income funds			
Restricted funds		53,417	69,614
Unrestricted income funds			
Unrestricted funds		1,249,595	1,266,855
Total funds	15	1,303,012	1,336,469

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 11/04/24 and signed on their behalf by:

Mr Stuart Charles Dawson
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Basis of preparation
Dorchester Baptist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Property and property improvements	2% straight line
Equipment	15% reducing balance
Computer equipment	3 years straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	137,358	2,223	139,581	132,152
Gift aid reclaimed	22,212	-	22,212	16,607
Grants, including capital grants;				
Grants from other charities	6,616	2,161	8,777	23,792
	166,186	4,384	170,570	172,551

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	1,114	2,001	3,115	817

4 Other income

	Unrestricted General £	Total 2023 £	Total 2022 £
Youth club funds and sundry receipts	395	395	2,406
Dorford Centre Limited	93,292	93,292	60,909
	93,687	93,687	63,315

5 Expenditure on charitable activities

	Unrestricted Charitable Activities £	Governance £	Restricted funds Charitable Activities £	Total 2023 £	Total 2022 £
Youth work	3,351	-	-	3,351	1,620
Ministry	74,499	-	-	74,499	72,070
Mission	24,571	-	8,525	33,096	35,599
Service expenses	6,675	-	-	6,675	4,843
Church upkeep	56,242	-	-	56,242	47,000
Independent examiner's fee	-	4,030	-	4,030	3,834
Management fees	64,165	-	-	64,165	55,663
Depreciation of tangible assets	40,573	-	-	40,573	38,212
Charitable donations	-	-	18,198	18,198	14,000
	270,076	4,030	26,723	300,829	272,841

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	40,573	38,212

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year, in the capacity of a trustee.

The senior pastor and associate minister who are trustees receive a stipend, as detailed in note 8.

Mrs Ashley, trustee, was also employed by the charity and her wages are included in note 8.

Expenses of £346 (2022 - £416) were paid to Rev J East in connection to his employment as a minister and £10,367 (2022 - £15,256) was paid towards manse costs.

Repairs and maintenance costs of £339 (2022 - £nil) were paid to Gary Dell Ltd, a company in which the Trustee, Mr Gary Dell is a director and shareholder. All transactions were at market value and on no more favourable than normal commercial terms.

8 Staff costs

No employees received total employee benefits of more than £60,000.

The aggregate payroll costs were as follows:

The total costs of all staff in the year were: -

Gross wages and salaries £134,785 (2022 - £116,440) made up as follows:

Senior Pastor £40,608 (2022 - £37,908)
Associate Minister £12,965 (2022 - £12,002)
Bookings Staff £51,342 (2022 - £42,260)
Caretaking Staff £19,111 (2022 - £16,352)
Administration Staff £330 (2022 - £1,291)
Pastoral Staff £2,076 (2022 - £nil)

Employers national insurance £2,727 (2022 - £1,601)

Employers pension contributions £5,626 (2022 - £5,026)

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees per head count	10	9

9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	4,030	3,834

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2022	1,277,718	29,187	1,306,905
Additions	-	24,774	24,774
Disposals	-	(1,273)	(1,273)
At 30 September 2023	1,277,718	52,688	1,330,406
Depreciation			
At 1 October 2022	163,125	14,796	177,921
Charge for the year	33,750	6,823	40,573
Eliminated on disposals	-	(1,035)	(1,035)
At 30 September 2023	196,875	20,584	217,459
Net book value			
At 30 September 2023	1,080,843	32,104	1,112,947
At 30 September 2022	1,114,593	14,391	1,128,984

12 Debtors

	2023 £	2022 £
Due from group undertakings	8,859	15,567
Prepayments	7,933	7,735
Other debtors	5,363	5,343
	22,155	28,645

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,456	1,328
Other creditors	1,778	1,916
Accruals	4,405	5,067
	7,639	8,311

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,626 (2022 - £5,026).

Contributions totalling £1 (2022 - £180) were payable to the scheme at the end of the year and are included in creditors.

15 Funds

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2023 £
Unrestricted funds					
General	1,266,855	260,987	(274,106)	(4,141)	1,249,595
Restricted funds	69,614	6,385	(26,723)	4,141	53,417
Total funds	1,336,469	267,372	(300,829)	-	1,303,012

Included in restricted funds above are: -

53,417	Legacy towards Youth expenditure
53,417	

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2023 £
Tangible fixed assets	1,112,947	-	1,112,947
Current assets	144,287	53,417	197,704
Current liabilities	(7,639)	-	(7,639)
Total net assets	1,249,595	53,417	1,303,012

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2022 £
Tangible fixed assets	1,128,746	238	1,128,984
Current assets	146,420	69,376	215,796
Current liabilities	(8,311)	-	(8,311)
Total net assets	1,266,855	69,614	1,336,469

17 Financial instruments

Categorisation of financial instruments

	2023 £	2022 £
Financial assets that are debt instruments measured at amortised cost	189,771	208,061
Financial liabilities measured at amortised cost	7,639	8,311

DORCHESTER BAPTIST CHURCH

England & Wales - Charity number 1169770

Accounts

Charity registration number: 1169770

Dorchester Baptist Church

Annual Report and Financial Statements

for the Year Ended 30 September 2022

Dorchester Baptist Church

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Dorchester Baptist Church

Reference and Administrative Details

Trustees	Mrs Louise Francis Ashley Mrs Jane Louise Smith Mr Gary Alan Rosling Dell Mr Trevor Paul Ashley Mr Julian Lionel Andrew Boardman Reverend James Charlton East Mr Stuart Charles Dawson Mr Graham Richard Waters Mrs Catherine Ann Molland Mrs Claire Offer Mr Peter Rooke
Principal Office	The Dorford Centre Bridport Road Dorchester Dorset DT1 1RR
Charity Registration Number	1169770
Bankers	Lloyds Bank plc Dorchester 1-2 High West Street Dorchester Dorset DT1 1UG
Independent Examiner	Scott Vevers Ltd Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB

Dorchester Baptist Church

Trustees' Report

The trustees present their report along with the financial statements of the church for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

The trustees who served during the year are as follows:

Mr Graham Waters	Church Secretary	
Mr Stuart Dawson	Church Treasurer	
Mr Paul Ashley	Elder	
Mrs Jane Smith	Elder	
Mr David Warland	Elder	(Resigned 15th September 2022)
Mrs Mary Over	Elder	(Resigned 17th March 2022)
Mrs Claire Collinge		(Resigned 18th November 2021)
Mr Chris Leach	Elder	(Resigned 1st March 2022)
Mr Dick Howard		(Resigned 17th November 2022)
Mr Andrew Webb		(Resigned 18th November 2021)
Mr Alan Huntingdon		(Resigned 18th November 2021)
Mr Chris Nowell		(Resigned 18th November 2021)
Mrs Catherine Molland		
Mrs Louise Ashley		
Mr Gary Dell		
Mr Keith White		(Resigned 18th November 2021)
Mr Julian Boardman		
Reverend James East		
Mr Peter Rooke	Elder	(Appointed 15th September 2022)

Structure, governance and management

The Church became a Charitable Incorporated Organisation (CIO) on 1st December 2017 with a registered charity, number 1169770. The holding trustees of the church are the Baptist Union of Great Britain and the managing trustees are the leadership team of the church, comprising of the Senior Pastor appointed by the church and the deacons elected from the membership, who serve a term of 3 years and retire after a maximum of two consecutive terms. The church meeting decides on the maximum number of members of the leadership from time to time, up to a maximum of 18. Within the new organisation provision was made for the appointment of Elders, also Trustees, nominated by the Senior pastor.

The leadership meet monthly to discuss the practical and spiritual life of the church but the final decision-making body of the church is the church meeting which routinely takes place four times a year.

Risk management

The managing trustees have considered the major risks to which the church is exposed and have established policies and procedures to manage those risks. The trustees consider that the risks of an accident on the premises or loss of reputation through the abuse of a vulnerable person on the premises, or during a related activity, are the major areas of concern. The church has implemented Health and Safety policies and a Safe to Grow policy to safeguard against these. Policies are regularly reviewed in the light of changing government policy and issues of safeguarding and the recruitment of volunteers to work with children and young people are under continual review.

Objectives and activities for the public benefit

The vision statement of the church is as follows: Loving Jesus, Building Community, Blessing Dorchester.

Dorchester Baptist Church is an active church that believes its members' faith should be lived out every day.

The principal purpose of the church is to advance the Christian faith by engaging in worship and prayer, preaching and teaching the word of God; expressing God's love to the community through the mission of the church; facilitating the nurture and growth of Christian disciples by training and equipping the congregation for Christian service; giving pastoral care and supporting charitable action, including to those with physical, social, emotional and educational disadvantage; relating to other Christians and raising funds to further these purposes by donations, grants and loans.

The Church continues to support several local charities, including the Dorchester Foodbank (largely sustained by food and monetary donations from the people of Dorchester and surrounding areas). When planning activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Support for denominational and other causes.

The church makes regular contributions for the support of small or new churches through Baptist Home Missions and the work overseas of the Baptist Missionary Society. Other charities including Home Start, World of Worth, International Needs, Eagles Wings Ministries, Mercy Ships and Dorchester Family Support receive support through specific fundraising or via the Mission budget. No grants are made.

Use of volunteers

Church members and others volunteer their time and gifts freely in every area of church life. Where this involves contact with children and young people this is governed by the "Safe to Grow" policy and Disclosure and Barring Service (DBS) checks are made and kept up to date regularly.

Dorford Centre Limited

The church facilities are let to other users through a wholly owned trading subsidiary, Dorford Centre Limited, which donates all profits to the church under gift aid. Gross lettings in the year amounted to £61,739 (2021 £40,235) and donations of £35,909 (2021 £17,202) were made. The church office supports both the church and the Dorford Centre and is staffed by a volunteer Church Office Administrator, a paid bookings officer and paid part time support staff as needed.

Achievements

Church activities and our lettings business started to return to some normality, following the lifting of Covid restrictions.

Our aim is to worship the living God, and as we get to know Him better, seek to demonstrate His love for others in all that we do. We believe our faith should not be reserved to just a couple of hours on a Sunday – that God is involved in all areas of our lives.

Following on from this aim, we operate a range of activities and groups for church attendees, but more importantly, for members of the community. These include every Tuesday a toddler group (Kids & Co), Youth Clubs during the week, Café Refresh, a social group for senior people (Cameo), Friendship Club (for those with learning difficulties), Messy Church (craft, activities, fun and teaching for children), Christians Against Poverty Finance course (CAP) and much more. In addition, activities take place outside the church building including Fleet Camp (youth holiday), and involvement in local schools etc.

Continuing our aim to be part of the Dorchester community, we support Dorchester Foodbank to operate from our premises, helping individuals and families that may be struggling financially. In the summer holidays we participate in a lunch club (Dorchester Family Support) which provides food for those families entitled to free school meals together with a Christmas hamper programme.

Also, our building is alive throughout the week with many local council, NHS, charity and community meetings and activities which help us to become a focal point of our community. We aim to ensure that activities are accessible to all.

We have an active Mission team that is accountable to leadership for recommending missional spend at both local, national and international level. For example, we provide active support for Choice Baptist Church in Uganda together with a school's feeding programme there (Pebbles). Our Mission statement reads 'Spreading God's love locally, nationally and to the world. Building God's kingdom in partnership with others and encouraging our church to get more involved in world mission'.

The Senior Pastor provides support, encouragement and care in many ways in addition to the life group network within the church, seeking to see God transform our community.

Financial review

The church is reliant on giving by its members and regular attendees, together with income from lettings and gift aid receipts. The deficit of income over expenditure for the year was £36,158 (2021 - £2,662). Reserves at the end of the year were £1,336,469 including £69,614 restricted funds.

We remain debt free.

Investment policy

The church maintains an interest-bearing account alongside its Lloyds TSB current account; both of these earn interest at the rates in force from time to time. The church has no fixed investments. The church has received legacy payments in the past which are lodged with the Baptist Union in a three month notice interest account.

Reserve's policy

The trustees aim to retain reserves sufficient to cover three months fixed expenditure which amounts to approximately £55,000. At the end of the year free reserves amounted to £138,109.

Trustees' Report (continued)

Plans for the future

The church will continue to use its material and people resources to serve the community of Dorchester, consistent with gospel teaching and our principles, building on current projects and activities.

The annual report was approved by the trustees of the charity on 20/7/23 and signed on its behalf by:

.....

Mr Graham Richard Waters
Trustee

Dorchester Baptist Church

Independent Examiner's Report to the trustees of Dorchester Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2022 which are set out on pages 7 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....

Mr. M. J. Cridland B.A. (Hons) F.C.A.
Scott Vevers Ltd
Chartered Accountants and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

24 July 2023

Dorchester Baptist Church

Statement of Financial Activities for the Year Ended 30 September 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		149,411	23,140	172,551
Investment income	3	238	579	817
Other income		63,315	-	63,315
Total income		212,964	23,719	236,683
Expenditure on:				
Charitable activities		(240,804)	(32,037)	(272,841)
Total expenditure		(240,804)	(32,037)	(272,841)
Net expenditure		(27,840)	(8,318)	(36,158)
Gross transfers between funds		(6,756)	6,756	-
Net movement in funds		(34,596)	(1,562)	(36,158)
Reconciliation of funds				
Total funds brought forward		1,301,451	71,176	1,372,627
Total funds carried forward	15	1,266,855	69,614	1,336,469

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		203,030	15,596	218,626
Investment income	3	24	156	180
Other income		39,316	-	39,316
Total income		242,370	15,752	258,122
Expenditure on:				
Charitable activities		(230,634)	(24,826)	(255,460)
Total expenditure		(230,634)	(24,826)	(255,460)
Net income/(expenditure)		11,736	(9,074)	2,662
Net movement in funds		11,736	(9,074)	2,662
Reconciliation of funds				
Total funds brought forward		1,289,715	80,250	1,369,965
Total funds carried forward	15	1,301,451	71,176	1,372,627

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

Dorchester Baptist Church

(Registration number: 1169770)
Balance Sheet as at 30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,128,984	1,162,149
Current assets			
Debtors	12	28,645	24,301
Cash at bank and in hand		187,151	191,510
		215,796	215,811
Creditors: Amounts falling due within one year	13	(8,311)	(5,333)
Net current assets		207,485	210,478
Net assets		1,336,469	1,372,627
Funds of the charity:			
Restricted income funds			
Restricted funds		69,614	71,176
Unrestricted income funds			
Unrestricted funds		1,266,855	1,301,451
Total funds	15	1,336,469	1,372,627

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 20/12/23... and signed on their behalf by:

.....

Mr Stuart Charles Dawson
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Basis of preparation
Dorchester Baptist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Property and property improvements	2% straight line
Equipment	15% reducing balance
Computer equipment	3 years straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from other charities and trusts	-	-	-	24,177
Donations from individuals	132,152	-	132,152	135,024
Gift aid reclaimed	16,607	-	16,607	23,240
Grants, including capital grants;				
Government grants	-	-	-	18,445
Grants from other charities	652	23,140	23,792	17,740
	149,411	23,140	172,551	218,626

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	238	579	817	180

4 Other income

	Unrestricted General £	Total 2022 £	Total 2021 £
Youth club funds and sundry receipts	2,406	2,406	114
Dorford Centre Limited	60,909	60,909	39,202
	63,315	63,315	39,316

The Church has a beneficial interest in the whole of the issued share capital of Dorford Centre Limited. The principal activity of this Company is managing letting in the premises owned by the Church. The Company's Memorandum of Association requires it to pay a sum equal to its taxable profit to the Charity under the Gift Aid Scheme. Contributions towards salary costs and administration of £25,000 (2021 - £22,000) were received from the Company during the year and £35,909 (2021 - £17,202) donations under Gift Aid.

5 Expenditure on charitable activities

	Unrestricted		Restricted funds		
	Charitable Activities £	Governance £	Charitable Activities £	Total 2022 £	Total 2021 £
Youth work	1,620	-	-	1,620	2,693
Ministry	72,070	-	-	72,070	66,908
Mission	17,899	-	17,700	35,599	33,690
Service expenses	4,843	-	-	4,843	2,822
Church upkeep	47,000	-	-	47,000	39,345
Independent examiner's fee	-	3,834	-	3,834	3,529
Management fees	55,663	-	-	55,663	49,613
Depreciation of tangible assets	37,875	-	337	38,212	37,740
Charitable donations	-	-	14,000	14,000	19,120
	236,970	3,834	32,037	272,841	255,460

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	38,212	37,740

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year, in the capacity of a trustee.

The senior pastor and associate minister who are trustees receive a stipend, as detailed in note 8.

Mrs Ashley, trustee, was also employed by the charity and her wages are included in note 8.

Expenses of £416 (2021 - £416) were paid to Rev J East in connection to his employment as a minister and £15,256 (2021 - £8,123) was paid towards manse costs. Expenses of £nil (2021 - £6) were paid to Mr T P Ashley in connection to his employment as associate minister.

8 Staff costs

No employees received total employee benefits of more than £60,000.

The aggregate payroll costs were as follows:

The total costs of all staff in the year were: -

Gross wages and salaries £112,180 (2021 - £102,840) made up as follows:

Senior Pastor £33,648 (2021 - £31,975)
Associate Minister £12,002 (2021 - £12,002)
Bookings Staff £42,260 (2021 - £34,959)
Caretaking Staff £16,352 (2021 - £14,783)
Administration Staff £1,291 (2021 - £2,654)

Employers national insurance £1,601 (2021 - £1,853)

Employers pension contributions £5,026 (2021 - £4,614)

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees per head count	9	11

9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	3,834	3,529

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2021	1,277,718	24,140	1,301,858
Additions	-	5,047	5,047
At 30 September 2022	1,277,718	29,187	1,306,905
Depreciation			
At 1 October 2021	129,375	10,334	139,709
Charge for the year	33,750	4,462	38,212
At 30 September 2022	163,125	14,796	177,921
Net book value			
At 30 September 2022	1,114,593	14,391	1,128,984
At 30 September 2021	1,148,343	13,806	1,162,149

12 Debtors

	2022 £	2021 £
Due from group undertakings	15,567	12,989
Prepayments	7,735	4,741
Other debtors	5,343	6,571
	28,645	24,301

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,328	874
Other creditors	1,916	588
Accruals	5,067	3,871
	8,311	5,333

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,026 (2021 - £4,614).

Contributions totalling £180 (2021 - £121) were payable to the scheme at the end of the year and are included in creditors.

15 Funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2022 £
Unrestricted funds					
General	1,301,451	212,964	(240,804)	(6,756)	1,266,855
Restricted funds	71,176	23,719	(32,037)	6,756	69,614
Total funds	1,372,627	236,683	(272,841)	-	1,336,469

Included in restricted funds above are: -

51,416	Legacy towards Youth expenditure
17,960	Towards the running of the Food bank
238	Food Bank computers and equipment
69,614	

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2022 £
Tangible fixed assets	1,128,746	238	1,128,984
Current assets	146,420	69,376	215,796
Current liabilities	(8,311)	-	(8,311)
Total net assets	1,266,855	69,614	1,336,469

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2021 £
Tangible fixed assets	1,161,574	575	1,162,149
Current assets	145,210	70,601	215,811
Current liabilities	(5,333)	-	(5,333)
Total net assets	1,301,451	71,176	1,372,627

17 Financial instruments

Categorisation of financial instruments

	2022 £	2021 £
Financial assets that are debt instruments measured at amortised cost	208,061	211,069
Financial liabilities measured at amortised cost	8,311	5,333

DORCHESTER BAPTIST CHURCH

England & Wales - Charity number 1169770

Accounts

Charity registration number: 1169770

Dorchester Baptist Church

Annual Report and Financial Statements

for the Year Ended 30 September 2021

Dorchester Baptist Church

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Dorchester Baptist Church

Reference and Administrative Details

Trustees	Dr David Anthony Warland Mrs Louise Francis Ashley Mrs Jane Louise Smith Mr Gary Alan Rosling Dell Mr Trevor Paul Ashley Mr Richard Howard Mr Julian Lionel Andrew Boardman Reverend James Charlton East Mr Stuart Charles Dawson Mr Graham Richard Waters Mrs Catherine Ann Molland
Principal Office	The Dorford Centre Bridport Road Dorchester Dorset DT1 1RR
Charity Registration Number	1169770
Bankers	Lloyds Bank plc Dorchester 1-2 High West Street Dorchester Dorset DT1 1UG
Independent Examiner	Scott Vevers Ltd Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB

Dorchester Baptist Church

Trustees' Report

The trustees present their report along with the financial statements of the church for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

The trustees who served during the year are as follows:

Mr Andrew Webb	Church Secretary	(Resigned 18th November 2021)
Mr Allan Huntington	Church Treasurer	(Resigned 18th November 2021)
Mr Paul Ashley	Elder	
Mrs Jane Smith	Elder	
Mr David Warland	Elder	
Mrs Mary Over	Elder	(Resigned 17th March 2022)
Mrs Claire Collinge		(Resigned 18th November 2021)
Mr Chris Leach	Elder	(Resigned 1st March 2022)
Mr Dick Howard		
Mr Chris Nowell		(Resigned 18th November 2021)
Mrs Louise Ashley		
Mr Gary Dell		
Mr Keith White		(Resigned 18th November 2021)
Catherine Molland		
Mr Julian Boardman		
Reverend James East		
Mr Graham Waters		(Appointed 18th March 2021)
Mr Stuart Dawson		(Appointed 30th Setember 2021)

Structure, governance and management

The Church became a Charitable Incorporated Organisation (CIO) on 1st December 2017 with a registered charity, number 1169770. The holding trustees of the church are the Baptist Union of Great Britain and the managing trustees are the leadership team of the church, comprising of the Senior Pastor appointed by the church and the deacons elected from the membership, who serve a term of 3 years and retire after a maximum of two consecutive terms. The church meeting decides on the maximum number of members of the leadership from time to time, up to a maximum of 18. Within the new organisation provision was made for the appointment of Elders, also Trustees, nominated by the Senior pastor.

The leadership meet monthly to discuss the practical and spiritual life of the church but the final decision-making body of the church is the church meeting which routinely takes place four times a year. On two occasions this year the membership met virtually due to COVID restrictions as permitted under the relaxation of charity law.

Risk management

The managing trustees have considered the major risks to which the church is exposed and have established policies and procedures to manage those risks. The trustees consider that the risks of an accident on the premises or loss of reputation through the abuse of a vulnerable person on the premises, or during a related activity, are the major areas of concern. The church has implemented Health and Safety policies and a Safe to Grow policy to safeguard against these. Policies are regularly reviewed in the light of changing government policy and issues of safeguarding and the recruitment of volunteers to work with children and young people are under continual review. In the light of the COVID pandemic, a risk assessment has been produced and implemented to ensure adherence to Government guidelines.

Objectives and activities for the public benefit

The vision statement of the church is as follows: Loving Jesus, Building Community, Blessing Dorchester.

Dorchester Baptist Church is an active church that believes its members' faith should be lived out every day.

The principal purpose of the church is to advance the Christian faith by engaging in worship and prayer, preaching and teaching the word of God; expressing God's love to the community through the mission of the church; facilitating the nurture and growth of Christian disciples by training and equipping the congregation for Christian service; giving pastoral care and supporting charitable action, including to those with physical, social, emotional and educational disadvantage; relating to other Christians and raising funds to further these purposes by donations, grants and loans.

The Church continues to support several local charities, including the Dorchester Foodbank (largely sustained by food donations from the people of Dorchester and surrounding areas). When planning activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Support for denominational and other causes.

The church makes regular contributions for the support of small or new churches through Baptist Home Missions and the work overseas of the Baptist Missionary Society. Other charities such as Christian Aid, World of Worth, Global Care, Eagles Wings, Lantern Trust and Dorchester Family Support receive support through specific fundraising or via the Mission budget. No grants are made.

Use of volunteers

Church members and others volunteer their time and gifts freely in every area of church life. Where this involves contact with children and young people this is governed by the "Safe to Grow" policy and Disclosure and Barring Service (DBS) checks are made and kept up to date regularly.

Dorford Centre Limited

The church facilities are let to other users through a wholly owned trading subsidiary, Dorford Centre Limited, which donates all profits to the church under gift aid. Gross lettings in the year amounted to £40,235 (2020 £43,567) and donations of £17,202 (2020 £20,785) were made. The church office supports both the church and the Dorford Centre and is staffed by a volunteer Church Office Administrator, a paid bookings officer and paid part time support staff as needed.

Dorchester Baptist Church

Trustees' Report

Achievements

Church activities and our lettings business during the year continued to be affected by the global Covid health crisis. However, following the relaxation of government guidelines we recommenced our church services and activities but ensuring they took place in a safe and appropriate manner.

Our aim is to worship the living God, and as we get to know Him better, seek to demonstrate His love for others in all that we do. We believe our faith should not be reserved to just a couple of hours on a Sunday – that God is involved in all areas of our lives.

Following on from this aim, and prior to lockdown we did operate a range of activities and groups for church attendees, but more importantly, for members of the community. These include every Tuesday a toddler group (Kids & Co), Youth Clubs during the week, Café Refresh, a social group for senior people (Cameo), Friendship Club (for those with learning difficulties), Messy Church (craft, activities, fun and teaching for children) Living Alone Lunches, Christians Against Poverty Finance course (CAP) and much more. In addition, activities take place outside the church building including Fleet Camp (youth holiday), and involvement in local schools etc.

Continuing our aim to be part of the Dorchester community, we actively support Dorchester Foodbank by helping them to operate from our premises. In the summer holidays we participate in a lunch club (Dorchester Family Support) which provides food for those families entitled to free school meals together with a Christmas hamper programme.

Also, our building is alive throughout the week with many local council, NHS, charity and community meetings and activities which help us to become a focal point of our community. We aim to ensure that activities are accessible to all.

We have an active Mission team that is accountable to leadership for recommending missional spend at both local, national and international level. For example, we provide active support for Choice Baptist Church in Uganda together with a school's feeding programme there (Pebbles). Our Mission statement reads 'Spreading God's love locally, nationally and to the world. Building God's kingdom in partnership with others and encouraging our church to get more involved in world mission'.

The Senior Pastor provides support, encouragement and care in many ways in addition to the life group network within the church, seeking to see God transform our community.

Financial review

The church is reliant on giving by its members and regular attendees, together with income from lettings and gift aid receipts. The excess of income over expenditure for the year was £2,662 (2020 £(4,605)). Reserves at the end of the year were £1,372,627, including £71,176 restricted funds.

We remain debt free.

Investment policy

The church maintains an interest-bearing account alongside its Lloyds TSB current account; both of these earn interest at the rates in force from time to time. The church has no fixed investments. The church has received donations and legacy payments totalling £70,000 which are lodged with the Baptist Union in a three month notice interest account.

Reserve's policy

The trustees aim to retain reserves sufficient to cover three months fixed expenditure which amounts to approximately £50,000. At the end of the year free reserves amounted to £139,877.

Dorchester Baptist Church

Trustees' Report

Plans for the future

The church will continue to use its material and people resources to serve the community of Dorchester, consistent with gospel teaching and our principles, building on current projects and activities.

The annual report was approved by the trustees of the charity on 15/09/12 and signed on its behalf by:

.....

Mr Graham Richard Waters
Trustee

Dorchester Baptist Church

Independent Examiner's Report to the trustees of Dorchester Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2021 which are set out on pages 7 to 17.

Responsibilities and basis of report

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

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

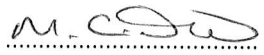
Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr. M. J. Cridland B.A. (Hons) F.C.A.
Scott Vevers Ltd
Chartered Accountants and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

20 July 2022

Dorchester Baptist Church

Statement of Financial Activities for the Year Ended 30 September 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		203,030	15,596	218,626
Investment income	3	24	156	180
Other income		39,316	-	39,316
Total income		242,370	15,752	258,122
Expenditure on:				
Charitable activities		(230,634)	(24,826)	(255,460)
Total expenditure		(230,634)	(24,826)	(255,460)
Net income/(expenditure)		11,736	(9,074)	2,662
Net movement in funds		11,736	(9,074)	2,662
Reconciliation of funds				
Total funds brought forward		1,289,715	80,250	1,369,965
Total funds carried forward	15	1,301,451	71,176	1,372,627

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		164,827	47,195	212,022
Investment income	3	-	698	698
Other income		42,852	-	42,852
Total income		207,679	47,893	255,572
Expenditure on:				
Charitable activities		(221,704)	(38,473)	(260,177)
Total expenditure		(221,704)	(38,473)	(260,177)
Net (expenditure)/income		(14,025)	9,420	(4,605)
Gross transfers between funds		(7,623)	7,623	-
Net movement in funds		(21,648)	17,043	(4,605)
Reconciliation of funds				
Total funds brought forward		1,311,363	63,207	1,374,570
Total funds carried forward	15	1,289,715	80,250	1,369,965

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

Dorchester Baptist Church

(Registration number: 1169770)
Balance Sheet as at 30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	1,162,149	1,195,278
Current assets			
Debtors	12	24,301	12,810
Cash at bank and in hand		191,510	173,072
		215,811	185,882
Creditors: Amounts falling due within one year	13	(5,333)	(11,195)
Net current assets		210,478	174,687
Net assets		1,372,627	1,369,965
Funds of the charity:			
Restricted income funds			
Restricted funds		71,176	80,250
Unrestricted income funds			
Unrestricted funds		1,301,451	1,289,715
Total funds	15	1,372,627	1,369,965

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 15/07/22 and signed on their behalf by:

.....

Mr Stuart Charles Dawson
Trustee

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Basis of preparation

Dorchester Baptist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Property and property improvements	2% straight line
Equipment	15% reducing balance
Computer equipment	3 years straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from other charities and trusts	24,177	-	24,177	-
Donations from individuals	135,024	-	135,024	128,098
Gift aid reclaimed	23,240	-	23,240	24,663
Grants, including capital grants;				
Government grants	18,445	-	18,445	10,883
Grants from other charities	2,144	15,596	17,740	48,378
	203,030	15,596	218,626	212,022

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Interest receivable and similar income;				
Interest receivable on bank deposits	24	156	180	698

4 Other income

	Unrestricted General £	Total 2021 £	Total 2020 £
Youth club funds and sundry receipts	114	114	67
Dorford Centre Limited	39,202	39,202	42,785
	39,316	39,316	42,852

The Church has a beneficial interest in the whole of the issued share capital of Dorford Centre Limited. The principal activity of this Company is managing lettings in the premises owned by the Church. The Company's Memorandum of Association requires it to pay a sum equal to its taxable profit to the Charity under the Gift Aid Scheme. Contributions towards salary costs and administration of £22,000 (2020 - £22,000) were received from the Company during the year and £17,202 (2020- £20,785) donations under Gift Aid.

5 Expenditure on charitable activities

	Unrestricted		Restricted funds		
	Charitable Activities £	Governance £	Charitable Activities £	Total 2021 £	Total 2020 £
Youth work	2,693	-	-	2,693	29,281
Ministry	66,908	-	-	66,908	27,158
Mission	28,329	-	5,361	33,690	56,083
Service expenses	2,822	-	-	2,822	7,963
Church upkeep	39,345	-	-	39,345	43,887
Independent examiner's fee	-	3,529	-	3,529	3,768
Management fees	49,613	-	-	49,613	55,195
Depreciation of tangible assets	37,395	-	345	37,740	36,842
Charitable donations	-	-	19,120	19,120	-
	227,105	3,529	24,826	255,460	260,177

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021	2020
	£	£
Depreciation of fixed assets	37,740	36,842

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year, in the capacity of a trustee.

The senior pastor and associate minister who are trustees receive a stipend, as detailed in note 8.

Mrs Ashley, trustee, was also employed by the charity and her wages are included in note 8.

Expenses of £416 (2020 - £1,136) were paid to Rev J East in connection to his employment as a minister and £8,123 (2020 - £265) was paid towards manse costs. Expenses of £6 (2020 - £nil) were paid to Mr T P Ashley in connection to his employment as associate minister.

8 Staff costs

No employees received total employee benefits of more than £60,000.

The aggregate payroll costs were as follows:

The total costs of all staff in the year were: -

Gross wages and salaries £106,109 (2020 - £89,699) made up as follows:

Senior Pastor £31,975 (2020 - £7,925)
Associate Minister £12,002 (2020 - £nil)
Youth Worker £nil (2020 - £21,637)
Bookings Staff £34,959 (2020 - £25,559)
Caretaking Staff £14,783 (2020 - £14,417)
Administration Staff £2,654 (2020 - £14,514)

Employers national insurance £5,122 (2020 - £3,752)

Employers pension contributions £4,614 (2020 - £1,895)

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Average number of employees per head count	11	11

9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	3,529	3,768

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2020	1,277,718	19,529	1,297,247
Additions	-	4,611	4,611
At 30 September 2021	1,277,718	24,140	1,301,858
Depreciation			
At 1 October 2020	95,625	6,344	101,969
Charge for the year	33,750	3,990	37,740
At 30 September 2021	129,375	10,334	139,709
Net book value			
At 30 September 2021	1,148,343	13,806	1,162,149
At 30 September 2020	1,182,093	13,185	1,195,278

12 Debtors

	2021 £	2020 £
Due from group undertakings	12,989	1,327
Prepayments	4,741	5,918
Other debtors	6,571	5,565
	24,301	12,810

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	874	1,060
Other creditors	588	6,661
Accruals	3,871	3,474
	5,333	11,195

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,614 (2020 - £1,895).

Contributions totalling £121 (2020 - £847) were payable to the scheme at the end of the year and are included in creditors.

15 Funds

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
Unrestricted funds				
General	1,289,715	242,370	(230,634)	1,301,451
Restricted funds	80,250	15,752	(24,826)	71,176
Total funds	1,369,965	258,122	(255,460)	1,372,627

Included in restricted funds above are: -

50,836	Legacy towards Youth expenditure
19,765	Towards the running of the Food bank
575	Food Bank computers and equipment
71,176	

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2021 £
Tangible fixed assets	1,161,574	575	1,162,149
Current assets	145,210	70,601	215,811
Current liabilities	(5,333)	-	(5,333)
Total net assets	1,301,451	71,176	1,372,627

Notes to the Financial Statements for the Year Ended 30 September 2021

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2020 £
Tangible fixed assets	1,194,358	920	1,195,278
Current assets	106,552	79,330	185,882
Current liabilities	(11,195)	-	(11,195)
Total net assets	1,289,715	80,250	1,369,965

DORCHESTER BAPTIST CHURCH

England & Wales - Charity number 1169770

Accounts

Charity registration number: 1169770

Dorchester Baptist Church

Annual Report and Financial Statements

for the Year Ended 30 September 2020

Dorchester Baptist Church

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Dorchester Baptist Church

Reference and Administrative Details

Trustees	Dr David Anthony Warland Mrs Louise Francis Ashley Dr Andrew John Webb Mrs Jane Louise Smith Mrs Claire Rebecca Collinge Mr Allan John Huntington Mr Keith White Mr Gary Dell Mr Christopher Charles Leach Mr John Christopher Nowell Mr Trevor Paul Ashley Mrs Angela Mary Over Mr Richard Howard Mr Julian Lionel Andrew Boardman Reverend James East
Principal Office	The Dorford Centre Bridport Road Dorchester Dorset DT1 1RR
Charity Registration Number	1169770
Bankers	Lloyds Bank plc Dorchester 1-2 High West Street Dorchester Dorset DT1 1UG
Independent Examiner	Scott Vevers Ltd Chartered Accountants and Registered Auditors 65 East Street Bridport Dorset DT6 3LB

Dorchester Baptist Church

Trustees' Report

The trustees present their report along with the financial statements of the church for the year ended 30 September 2020.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

The trustees who served during the year are as follows:

Mr Andrew Webb	Church Secretary	
Mr Allan Huntington	Church Treasurer	
Mr Paul Ashley	Elder	(Appointed 21st November 2019)
Mrs Jane Smith	Elder	
Mr David Warland	Elder	
Mrs Mary Over	Elder	(Appointed 21st November 2019)
Mrs Claire Collinge	Administrator	
Mr Chris Leach	Elder	(Appointed 21st November 2019)
Mr Dick Howard		(Appointed 21st November 2019)
Mr Chris Nowell		(Appointed 21st November 2019)
Mrs Louise Ashley		
Mr Gary Dell		
Mr Keith White		
Mr Julian Boardman		(Appointed 21st November 2019)
Reverend James East		(Appointed 1st July 2020)

Structure, governance and management

The Church became a Charitable Incorporated Organisation (CIO) on 1st December 2017 with a registered charity, number 1169770. The holding trustees of the church are the Baptist Union of Great Britain and the managing trustees are the leadership team of the church, comprising of the Senior Pastor appointed by the church and the deacons elected from the membership, who serve a term of 3 years and retire after a maximum of two consecutive terms. The church meeting decides on the maximum number of members of the leadership from time to time, up to a maximum of 18. Within the new organisation provision was made for the appointment of Elders, also Trustees, nominated by the Senior pastor. One trustee receives remuneration, for part time work, namely Louise Ashley a member of the office staff.

The leadership meet monthly to discuss the practical and spiritual life of the church but the final decision-making body of the church is the church meeting which routinely takes place four times a year. On two occasions this year the membership met virtually due to COVID restrictions as permitted under the relaxation of charity law.

Risk management

The managing trustees have considered the major risks to which the church is exposed and have established policies and procedures to manage those risks. The trustees consider that the risks of an accident on the premises or loss of reputation through the abuse of a vulnerable person on the premises, or during a related activity, are the major areas of concern. The church has implemented Health and Safety policies and a Safe to Grow policy to safeguard against these. Policies are regularly reviewed in the light of changing government policy and issues of safeguarding and the recruitment of volunteers to work with children and young people are under continual review. In the light of the COVID pandemic, a risk assessment has been produced and implemented to ensure adherence to Government guidelines.

Objectives and activities for the public benefit

The vision statement of the church is as follows: A people with Christ at our centre, reliant upon and being transformed by His Spirit, sharing God's love with the community in which we live.

Dorchester Baptist Church is an active church that believes its members' faith should be lived out every day.

The principal purpose of the church is to advance the Christian faith by engaging in worship and prayer, preaching and teaching the word of God; expressing God's love to the community through the mission of the church; facilitating the nurture and growth of Christian disciples by training and equipping the congregation for Christian service; giving pastoral care and supporting charitable action, including to those with physical, social, emotional and educational disadvantage; relating to other Christians and raising funds to further these purposes by donations, grants and loans.

The Church continues to support several local charities, including the Dorchester Foodbank (largely sustained by food donations from the congregation and other churches in the town). When planning activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Support for denominational and other causes.

The church makes regular contributions for the support of small or new churches through Baptist Home Missions and the work overseas of the Baptist Missionary Society. Other charities such as Christian Aid, World of Worth, Global Care, Eagles Wings, Lantern Trust and Dorchester Family Support receive support through specific fundraising or via the Mission budget. No grants are made.

Use of volunteers

Church members and others volunteer their time and gifts freely in every area of church life. Where this involves contact with children and young people this is governed by the "Safe to Grow" policy and Disclosure and Barring Service (DBS) checks are made and kept up to date regularly.

Dorford Centre Limited

The church facilities are let to other users through a wholly owned trading subsidiary, Dorford Centre Limited, which donates all profits to the church under gift aid. Gross lettings in the year amounted to £43,567 (2019 £85,427) and donations of £20,785 (2019 £62,469) were made. The church office supports both the church and the Dorford Centre and is staffed by a volunteer Church Office Administrator, a paid bookings officer and paid part time support staff as needed.

Dorchester Baptist Church

Trustees' Report

Achievements

In March 2020 the global Covid health crisis hit both our church activities and our lettings business as we adhered to government guidelines and entered lockdown. This involved placing most of our staff on furlough and applying for support from the Government's Job Retention Scheme. Actual church services and activities ceased and for the rest of the year service provision took place online. At the end of this financial period, we declared the position of Youth Worker redundant.

One other significant event was the appointment of our new Senior Pastor, James East, from 1st July. James and family relocated from Cambridge at what could not have been a worse time bearing in mind the restrictions posed by lockdown. Despite this James has settled well and is proving to be a great acquisition for our church and community.

Our aim is to worship the living God, and as we get to know Him better, seek to demonstrate His love for others in all that we do. We believe our faith should not be reserved to just a couple of hours on a Sunday – that God is involved in all areas of our lives.

Following on from this aim, and prior to lockdown we did operate a range of activities and groups for church attendees, but more importantly, for members of the community. These include every Tuesday a toddler group (Kids & Co), Youth Clubs during the week, Café Refresh, a social group for senior people (Cameo), Friendship Club (for those with learning difficulties), Messy Church (craft, activities, fun and teaching for children) Living Alone Lunches, Christians Against Poverty Finance course (CAP) and much more. In addition, activities take place outside the church building including Fleet Camp (youth holiday), and involvement in local schools etc.

Continuing our aim to be part of the Dorchester community, we operate a foodbank on our premises, helping individuals and families that may be struggling financially. In the summer holidays we participate in a lunch club (Dorchester Family Support) which provides food for those families entitled to free school meals together with a Christmas hamper programme.

Also, our building is alive throughout the week with many local council, NHS, charity and community meetings and activities which help us to become a focal point of our community. We aim to ensure that activities are accessible to all.

We have an active Mission team that is accountable to leadership for recommending missional spend at both local, national and international level. For example, we provide active support for Choice Baptist Church in Uganda together with a school's feeding programme there (Pebbles). Our Mission statement reads 'Spreading God's love locally, nationally and to the world. Building God's kingdom in partnership with others and encouraging our church to get more involved in world mission'.

The Senior Pastor provides support, encouragement and care in many ways in addition to the life group network within the church, seeking to see God transform our community.

Financial review

The church is reliant on giving by its members and regular attendees, together with income from lettings and gift aid receipts. The excess of income over expenditure for the year was £(4,605) (2019 - £(116)) Reserves at the end of the year were £1,369,965, including £80,250 restricted funds.

We remain debt free.

Investment policy

The church maintains an interest-bearing account alongside its Lloyds TSB current account; both of these earn interest at the rates in force from time to time. The church has no fixed investments. The church received a £50,000 legacy payment which is now lodged with the Baptist Union in a seven-day interest account.

Dorchester Baptist Church

Trustees' Report

Reserve's policy

The trustees aim to retain reserves sufficient to cover three months fixed expenditure which amounts to approximately £50,000. At the end of the year free reserves amounted to £95,357.

Plans for the future

The church will continue to use its material and people resources to serve the community of Dorchester, consistent with gospel teaching and our principles, building on current projects and activities.

The annual report was approved by the trustees of the charity on 23/07/21 and signed on its behalf by:

.....
Dr Andrew John Webb
Trustee

Dorchester Baptist Church

Independent Examiner's Report to the trustees of Dorchester Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2020 which are set out on pages 7 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr. M. J. Cridland B.A. (Hons) F.C.A.
Scott Vevers Ltd
Chartered Accountants and Registered Auditors
65 East Street
Bridport
Dorset
DT6 3LB

26 July 2021

Dorchester Baptist Church

Statement of Financial Activities for the Year Ended 30 September 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		164,827	47,195	212,022
Investment income	3	-	698	698
Other income		42,852	-	42,852
Total income		207,679	47,893	255,572
Expenditure on:				
Charitable activities		(221,704)	(38,473)	(260,177)
Total expenditure		(221,704)	(38,473)	(260,177)
Net (expenditure)/income		(14,025)	9,420	(4,605)
Gross transfers between funds		(7,623)	7,623	-
Net movement in funds		(21,648)	17,043	(4,605)
Reconciliation of funds				
Total funds brought forward		1,311,363	63,207	1,374,570
Total funds carried forward	15	1,289,715	80,250	1,369,965

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies		176,873	8,410	185,283
Investment income	3	45	5	50
Other income		87,926	-	87,926
Total income		264,844	8,415	273,259
Expenditure on:				
Charitable activities		(261,180)	(12,195)	(273,375)
Total expenditure		(261,180)	(12,195)	(273,375)
Net income/(expenditure)		3,664	(3,780)	(116)
Gross transfers between funds		5,746	(5,746)	-
Net movement in funds		9,410	(9,526)	(116)
Reconciliation of funds				
Total funds brought forward		1,301,953	72,733	1,374,686
Total funds carried forward	15	1,311,363	63,207	1,374,570

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 15.

Dorchester Baptist Church

(Registration number: 1169770)
Balance Sheet as at 30 September 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	1,195,278	1,225,147
Current assets			
Debtors	12	12,810	24,616
Cash at bank and in hand		173,072	132,037
		185,882	156,653
Creditors: Amounts falling due within one year	13	(11,195)	(7,230)
Net current assets		174,687	149,423
Net assets		1,369,965	1,374,570
Funds of the charity:			
Restricted income funds			
Restricted funds		80,250	63,207
Unrestricted income funds			
Unrestricted funds		1,289,715	1,311,363
Total funds	15	1,369,965	1,374,570

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 23/9/21.. and signed on their behalf by:

.....

Mr Allan John Huntington
Trustee

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Basis of preparation

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The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations from individuals	128,098	-	128,098	141,626
Gift aid reclaimed	24,663	-	24,663	31,212
Grants, including capital grants;				
Government grants	10,883	-	10,883	-
Grants from other charities	1,183	47,195	48,378	12,445
	164,827	47,195	212,022	185,283

3 Investment income

	Restricted funds £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	698	698	50

4 Other income

	Unrestricted General £	Total 2020 £	Total 2019 £
Youth club funds and sundry receipts	67	67	3,457
Dorford Centre Limited	42,785	42,785	84,469
	42,852	42,852	87,926

The Church has a beneficial interest in the whole of the issued share capital of Dorford Centre Limited. The principal activity of this Company is managing lettings in the premises owned by the Church. The Company's Memorandum of Association requires it to pay a sum equal to its taxable profit to the Charity under the Gift Aid Scheme. Contributions towards salary costs and administration of £22,000 (2019 - £22,000) were received from the Company during the year and £20,785 (2019 - £62,469) donations under Gift Aid.

5 Expenditure on charitable activities

	Unrestricted Charitable Activities £	Governance £	Restricted funds Charitable Activities £	Total 2020 £	Total 2019 £
Youth work	29,281	-	-	29,281	8,460
Ministry	27,158	-	-	27,158	71,490
Mission	17,963	-	38,120	56,083	39,950
Service expenses	7,963	-	-	7,963	9,256
Church upkeep	43,887	-	-	43,887	50,836
Independent examiner's fee	-	3,768	-	3,768	2,946
Management fees	55,195	-	-	55,195	55,045
Depreciation of tangible assets	36,489	-	353	36,842	35,392
	217,936	3,768	38,473	260,177	273,375

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2020	2019
	£	£
Depreciation of fixed assets	36,842	35,392

7 Trustees remuneration and expenses

No remuneration was paid out of the funds of the charity in the year to any trustee for their services as a trustee or any person known to be connected with a trustee.

The senior pastor who is a trustee receives a stipend as detailed in note 8.

Mrs Ashley, trustee, was also employed by the charity and her wages are included in note 8.

Expenses of £1,136 (2019 - £nil) were paid to Rev J East in connection to his employment as a minister and £265 (2019 - £nil) was paid towards manse costs. Expenses of £nil (2019 - £3,614) were paid to Rev H Place in connection to his employment as a minister and £nil (2019 - £3,405) was paid towards manse costs. Expenses of £nil (2019 - £902) were paid to Amanda Rhodes in connection with her work as a minister in training. No other expenses were paid to any trustees.

8 Staff costs

No employees received total employee benefits of more than £60,000.

The aggregate payroll costs were as follows:

The total costs of all staff in the year were: -

Gross wages and salaries £89,699 (2019 - £117,067) made up as follows:

Senior Pastor £7,925 (2019 - £11,298)
Associate Minister £nil (2019 - £22,781)
Youth Worker £21,637 (2019 - £21,084)
Bookings Staff £25,559 (2019 - £11,702)
Caretaking Staff £14,417 (2019 - £14,188)
Administration Staff £14,514 (2019 - £27,156)

Employers national insurance £3,752 (2019 - £6,225)

Employers pension contributions £1,895 (2019 - £2,633)

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2020 No	2019 No
Average number of employees per head count	11	12

9 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	3,768	2,946

Included in governance costs.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2019	1,277,718	12,556	1,290,274
Additions	-	6,973	6,973
At 30 September 2020	1,277,718	19,529	1,297,247
Depreciation			
At 1 October 2019	61,875	3,252	65,127
Charge for the year	33,750	3,092	36,842
At 30 September 2020	95,625	6,344	101,969
Net book value			
At 30 September 2020	1,182,093	13,185	1,195,278
At 30 September 2019	1,215,843	9,304	1,225,147

12 Debtors

	2020 £	2019 £
Due from group undertakings	1,327	15,286
Prepayments	5,918	5,635
Other debtors	5,565	3,695
	12,810	24,616

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Other loans	-	(915)
Other taxation and social security	1,060	627
Other creditors	6,661	3,637
Accruals	3,474	3,881
	11,195	7,230

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,895 (2019 - £2,633).

Contributions totalling £847 (2019 - £190) were payable to the scheme at the end of the year and are included in creditors.

15 Funds

	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2020 £
Unrestricted funds					
General	1,311,363	207,679	(221,704)	(7,623)	1,289,715
Restricted funds	63,207	47,893	(38,473)	7,623	80,250
Total funds	1,374,570	255,572	(260,177)	-	1,369,965

Included in restricted funds above are: -

50,680	Legacy towards Youth expenditure
28,650	Towards the running of the Food bank
920	Food Bank computers and equipment
80,250	

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2020 £
Tangible fixed assets	1,194,358	920	1,195,278
Current assets	106,552	79,330	185,882
Current liabilities	(11,195)	-	(11,195)
Total net assets	1,289,715	80,250	1,369,965

Notes to the Financial Statements for the Year Ended 30 September 2020

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2019 £
Tangible fixed assets	1,225,147	-	1,225,147
Current assets	93,446	63,207	156,653
Current liabilities	(7,230)	-	(7,230)
Total net assets	1,311,363	63,207	1,374,570