

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.



# **Dorchester Baptist Church**

## **Trustees' Report**

### **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**

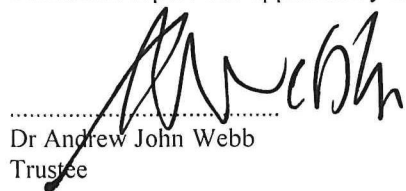
#### **Reserve's policy**

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~~ 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.

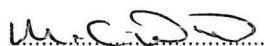
#### **Independent examiner's statement**

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

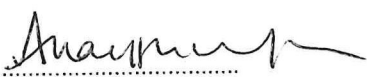
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies		164,827	47,195	212,022
Investment income	3	-	698	698
Other income		42,852	-	42,852
Total income		<u>207,679</u>	<u>47,893</u>	<u>255,572</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(221,704)</u>	<u>(38,473)</u>	<u>(260,177)</u>
Total expenditure		<u>(221,704)</u>	<u>(38,473)</u>	<u>(260,177)</u>
Net (expenditure)/income		(14,025)	9,420	(4,605)
Gross transfers between funds		<u>(7,623)</u>	<u>7,623</u>	<u>-</u>
Net movement in funds		(21,648)	17,043	(4,605)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,311,363</u>	<u>63,207</u>	<u>1,374,570</u>
Total funds carried forward	15	<u>1,289,715</u>	<u>80,250</u>	<u>1,369,965</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies		176,873	8,410	185,283
Investment income	3	45	5	50
Other income		87,926	-	87,926
Total income		<u>264,844</u>	<u>8,415</u>	<u>273,259</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(261,180)</u>	<u>(12,195)</u>	<u>(273,375)</u>
Total expenditure		<u>(261,180)</u>	<u>(12,195)</u>	<u>(273,375)</u>
Net income/(expenditure)		3,664	(3,780)	(116)
Gross transfers between funds		<u>5,746</u>	<u>(5,746)</u>	<u>-</u>
Net movement in funds		9,410	(9,526)	(116)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,301,953</u>	<u>72,733</u>	<u>1,374,686</u>
Total funds carried forward	15	<u>1,311,363</u>	<u>63,207</u>	<u>1,374,570</u>

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

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 23 October 2020 and signed on their behalf by:

  
 .....  
 Mr Allan John Huntington  
 Trustee



## **Dorchester Baptist Church**

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

#### **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. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **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.

## **Dorchester Baptist Church**

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

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.



## Dorchester Baptist Church

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

#### 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

## Dorchester Baptist Church

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

#### 4 Other income

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

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		Restricted		
	Charitable		funds	Total	Total
	Activities	Governance	Charitable	2020	2019
	£	£	Activities	£	£
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
	<u>217,936</u>	<u>3,768</u>	<u>38,473</u>	<u>260,177</u>	<u>273,375</u>

## **Dorchester Baptist Church**

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

#### **6 Net incoming/outgoing resources**

Net outgoing resources for the year include:

	2020	2019
	£	£
Depreciation of fixed assets	<u>36,842</u>	<u>35,392</u>

#### **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.

## **Dorchester Baptist Church**

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

#### **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:

	<b>2020</b>	<b>2019</b>
	<b>No</b>	<b>No</b>
Average number of employees per head count	<u>11</u>	<u>12</u>

#### **9 Independent examiner's remuneration**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	<u>3,768</u>	<u>2,946</u>
Included in governance costs.		

## Dorchester Baptist Church

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

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

#### 12 Debtors

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

#### 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	<u>3,474</u>	<u>3,881</u>
	<u><u>11,195</u></u>	<u><u>7,230</u></u>

## Dorchester Baptist Church

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

#### 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 £
<b>Unrestricted funds</b>					
General	1,311,363	207,679	(221,704)	(7,623)	1,289,715
<b>Restricted funds</b>	<u>63,207</u>	<u>47,893</u>	<u>(38,473)</u>	<u>7,623</u>	<u>80,250</u>
<b>Total funds</b>	<u>1,374,570</u>	<u>255,572</u>	<u>(260,177)</u>	<u>-</u>	<u>1,369,965</u>

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
<u>80,250</u>	

#### 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	<u>(11,195)</u>	<u>-</u>	<u>(11,195)</u>
Total net assets	<u>1,289,715</u>	<u>80,250</u>	<u>1,369,965</u>

## Dorchester Baptist Church

### 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	<u>(7,230)</u>	<u>-</u>	<u>(7,230)</u>
Total net assets	<u><u>1,311,363</u></u>	<u><u>63,207</u></u>	<u><u>1,374,570</u></u>