

Charity registration number: 1169770

Dorchester Baptist Church

Annual Report and Financial Statements

for the Year Ended 30 September 2023

Dorchester Baptist Church

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Dorchester Baptist Church

Reference and Administrative Details

Trustees	Mrs Jane Louise Smith Mr Gary Alan Rosling Dell Mr Julian Lionel Andrew Boardman Reverend James Charlton East Mr Stuart Charles Dawson Mr Graham Richard Waters Mrs Catherine Ann Molland Mrs Claire Offer
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 2023.

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 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	
Reverend 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 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.

Dorchester Baptist Church

Trustees' Report (continued)

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 £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.

Dorchester Baptist Church

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 £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:

..........

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		<u>260,987</u>	<u>6,385</u>	<u>267,372</u>
Expenditure on:				
Charitable activities		<u>(274,106)</u>	<u>(26,723)</u>	<u>(300,829)</u>
Total expenditure		<u>(274,106)</u>	<u>(26,723)</u>	<u>(300,829)</u>
Net expenditure		(13,119)	(20,338)	(33,457)
Gross transfers between funds		<u>(4,141)</u>	<u>4,141</u>	<u>-</u>
Net movement in funds		(17,260)	(16,197)	(33,457)
Reconciliation of funds				
Total funds brought forward		<u>1,266,855</u>	<u>69,614</u>	<u>1,336,469</u>
Total funds carried forward	15	<u>1,249,595</u>	<u>53,417</u>	<u>1,303,012</u>
	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		<u>212,964</u>	<u>23,719</u>	<u>236,683</u>
Expenditure on:				
Charitable activities		<u>(240,804)</u>	<u>(32,037)</u>	<u>(272,841)</u>
Total expenditure		<u>(240,804)</u>	<u>(32,037)</u>	<u>(272,841)</u>
Net expenditure		(27,840)	(8,318)	(36,158)
Gross transfers between funds		<u>(6,756)</u>	<u>6,756</u>	<u>-</u>
Net movement in funds		(34,596)	(1,562)	(36,158)
Reconciliation of funds				
Total funds brought forward		<u>1,301,451</u>	<u>71,176</u>	<u>1,372,627</u>
Total funds carried forward	15	<u>1,266,855</u>	<u>69,614</u>	<u>1,336,469</u>

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		<u>175,549</u>	<u>187,151</u>
		197,704	215,796
Creditors: Amounts falling due within one year	13	<u>(7,639)</u>	<u>(8,311)</u>
Net current assets		<u>190,065</u>	<u>207,485</u>
Net assets		<u>1,303,012</u>	<u>1,336,469</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		53,417	69,614
Unrestricted income funds			
Unrestricted funds		<u>1,249,595</u>	<u>1,266,855</u>
Total funds	15	<u>1,303,012</u>	<u>1,336,469</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 11/09/24 and signed on their behalf by:


Mr Stuart Charles Dawson
Trustee

Dorchester Baptist Church

Notes to the Financial Statements for the Year Ended 30 September 2023

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.

Dorchester Baptist Church

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

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.

Dorchester Baptist Church

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

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
	<u>166,186</u>	<u>4,384</u>	<u>170,570</u>	<u>172,551</u>

Dorchester Baptist Church

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

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 £	Unrestricted 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

Dorchester Baptist Church

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>40,573</u>	<u>38,212</u>

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.

Dorchester Baptist Church

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

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	2022
	No	No
Average number of employees per head count	<u>10</u>	<u>9</u>

9 Independent examiner's remuneration

	2023	2022
	£	£
Examination of the financial statements	<u>4,030</u>	<u>3,834</u>

Dorchester Baptist Church

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

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	<u>1,277,718</u>	<u>52,688</u>	<u>1,330,406</u>
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	<u>196,875</u>	<u>20,584</u>	<u>217,459</u>
Net book value			
At 30 September 2023	<u>1,080,843</u>	<u>32,104</u>	<u>1,112,947</u>
At 30 September 2022	<u>1,114,593</u>	<u>14,391</u>	<u>1,128,984</u>

12 Debtors

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

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
	<u>7,639</u>	<u>8,311</u>

Dorchester Baptist Church

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

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	<u>69,614</u>	<u>6,385</u>	<u>(26,723)</u>	<u>4,141</u>	<u>53,417</u>
Total funds	<u><u>1,336,469</u></u>	<u><u>267,372</u></u>	<u><u>(300,829)</u></u>	<u><u>-</u></u>	<u><u>1,303,012</u></u>

Included in restricted funds above are: -

53,417	Legacy towards Youth expenditure
<u>53,417</u>	

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	<u>(7,639)</u>	<u>-</u>	<u>(7,639)</u>
Total net assets	<u><u>1,249,595</u></u>	<u><u>53,417</u></u>	<u><u>1,303,012</u></u>

Dorchester Baptist Church

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

	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	<u>1,266,855</u>	<u>69,614</u>	<u>1,336,469</u>

17 Financial instruments

Categorisation of financial instruments

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