

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

England & Wales · Charity number 1182598

Details

Status Registered

Legal form CIO

Registered 2019-03-22

Register [View on the Charity Commission register](#)

Contact

Address Unitarian & Free Christian Church
60a Hall Gate
Doncaster
DN1 3PB

Phone 07540282702

Email DONNYUNITARIANS@GMAIL.COM

Website <http://doncasterunitarians.org.uk/>

Activities

Objects: THE PROMOTION OF RELIGION IN ACCORDANCE WITH THE PRINCIPLES OF THE GENERAL ASSEMBLY OF UNITARIAN AND FREE CHRISTIANS. TO FURTHER OR BENEFIT THE RESIDENTS OF DONCASTER AND THE SURROUNDING AREA, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: Church services are on Sundays at 11am. We hold coffee mornings, open days, meditation sessions, and social events to raise awareness of Unitarianism and to raise funds. We also fundraise through our charity shop on Hall Gate. The church supports a number of local organisations that help vulnerable communities.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Doncaster

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	£30,534	£53,589	-	-
2022-12-31	£42,316	£42,644	-	-
2021-12-31	£51,713	£52,134	-	-
2020-12-31	£30,304	£29,511	-	-
2019-12-31	£31,328	£46,648	-	-

Trustees

Name	Role	Appointed
Brigitte McCready		2020-07-29
JOSEPHINE COPLEY		2019-03-22
MARIAN HUGHES		2019-03-22

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

England & Wales - Charity number 1182598

Accounts

**DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs G Underwood Mrs J Copley Mrs M Hughes Mr N Wells Mr J Foster Mx H Morrell
Charity number	234788 / 1182598
Registered office	60a Hall Gate Doncaster DN1 3PB
Independent examiner	Warrens GBC Ltd 33 Thorne Road Doncaster DN1 2HD
Bankers	National Westminster Bank 12 High Street Doncaster South Yorkshire DN1 1ED

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

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DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs G Underwood
Mrs J Copley
Mrs M Hughes
Mr N Wells
Mr J Foster
Mx H Morrell

Nominations for trustees and officers made via nomination forms prior to the annual general meeting (AGM). At the AGM nominations are proposed and seconded and then subsequently elected if unopposed. Where posts have more than one nomination votes are taken, and candidates elected subject to the outcome.

Organisational structure

The organisational structure consists of a board of trustees and a management committee. The trustees are responsible for the buildings and the management committee are responsible for the running of the church, with all employees being answerable to the management committee.

The trustees report was approved by the Board of Trustees.

.....
Mrs J Copley
Trustee

.....
Mrs M Hughes
Trustee

Date:

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

I report to the trustees on my examination of the financial statements of Doncaster Unitarian and Free Christian Church (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Steve Garbutt FCCA
Warrens GBC Ltd

33 Thorne Road
Doncaster
DN1 2HD

Dated:

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations, legacies and grants	3	5,960	12,000
Investments	4	20,536	18,712
Other income	5	4,038	2,964
		<hr/>	<hr/>
Total income		30,534	33,676
		<hr/> <hr/>	<hr/> <hr/>
Expenditure on:			
Investment Property costs	6	-	3,120
<u>Charitable activities</u>			
Pastoral guidance	7	53,589	27,525
		<hr/>	<hr/>
Total expenditure		53,589	30,645
		<hr/> <hr/>	<hr/> <hr/>
Net income/(expenditure) and movement in funds		(23,055)	3,031
Reconciliation of funds:			
Fund balances at 1 January 2023		481,072	478,041
		<hr/>	<hr/>
Fund balances at 31 December 2023		458,017	481,072
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 5 to 11 form part of these financial statements.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**BALANCE SHEET****AS AT 31 DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Investments	12		449,014		449,014
Current assets					
Debtors		1		-	
Cash at bank and in hand		9,002		32,058	
		<u>9,003</u>		<u>32,058</u>	
Net current assets			9,003		32,058
Total assets less current liabilities			<u>458,017</u>		<u>481,072</u>
Net assets			<u>458,017</u>		<u>481,072</u>
The funds of the charity					
Unrestricted funds			458,017		481,072
			<u>458,017</u>		<u>481,072</u>

The notes on pages 5 to 11 form part of these financial statements.

The financial statements were approved by the trustees on

.....
Mrs J Copley
Trustee

.....
Mrs M Hughes
Trustee

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Doncaster Unitarian and Free Christian Church is a registered charity in England and Wales. The registered office is 60a Hallgate, Doncaster DN1 3PB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****1 Accounting policies****(Continued)*****Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations, legacies and grants

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	5,960	-
Government grants	-	12,000
	<u>5,960</u>	<u>12,000</u>
Grants receivable for core activities		
DCLT Grant	-	12,000
	<u>-</u>	<u>12,000</u>

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****4 Income from investments**

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	19,654	14,290
Global/Newton Growth & Income fund	882	4,421
Interest receivable	-	1
	<u>20,536</u>	<u>18,712</u>

5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Insurance claim	-	162
Church room rent	3,738	2,802
Compensation	300	-
	<u>4,038</u>	<u>2,964</u>

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Investment Property costs		
Shop utility and other costs	-	3,120
	<u>-</u>	<u>3,120</u>

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****7 Expenditure on charitable activities**

	Pastoral guidance 2023 £	Pastoral guidance 2022 £
Direct costs		
Staff costs	9,184	9,711
Sundries	1	-
Church: Upkeep of building	26,704	8,370
Organist	-	840
Church: Rates and utilities	9,303	-
Pulpit supply and preacher fees	2,792	1,050
Minister's Stipends	-	4,266
Light and heat	4,084	3,230
Telephone	1,452	-
Miscellaneous expenses	-	58
Bank charges	69	-
	<u>53,589</u>	<u>27,525</u>
Analysis by fund		
Unrestricted funds	<u>53,589</u>	<u>27,525</u>

8 Description of charitable activities

Pastoral guidance
Pastoral guidance

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>2</u>	<u>2</u>
Employment costs		
	2023 £	2022 £
Wages and salaries	<u>9,184</u>	<u>9,711</u>

There were no employees whose annual remuneration was more than £60,000.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****11 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023 & 31 December 2023	449,014
Carrying amount	
At 31 December 2023	449,014
At 31 December 2022	449,014

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
Committee fund	1,345	13,009	(14,334)	20
Mabel Campbell Trust fund	285,562	-	-	285,562
General funds	194,165	17,525	(39,255)	172,435
	<u>481,072</u>	<u>30,534</u>	<u>(53,589)</u>	<u>458,017</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
General funds	478,041	33,676	(30,645)	481,072
	<u>478,041</u>	<u>33,676</u>	<u>(30,645)</u>	<u>481,072</u>

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2023****14 Analysis of net assets between funds**

	Unrestricted funds 2023 £
At 31 December 2023:	
Investments	449,014
Current assets/(liabilities)	9,003
	<u>458,017</u>
	<u><u>458,017</u></u>
	Unrestricted funds 2022 £
At 31 December 2022:	
Investments	449,014
Current assets/(liabilities)	32,058
	<u>481,072</u>
	<u><u>481,072</u></u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

England & Wales - Charity number 1182598

Accounts

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Annual Return
Charity number 1182598
end financial year 31/12/2021
Income
Expenditure 521500
Profit (Loss) (15000)

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs G Underwood Mrs J Copley Mrs M Hughes Mr N Wells Mr J Foster Mx H Morrell
Charity number	234788 / 1182598
Registered office	60a Hall Gate Doncaster DN1 3PB
Independent examiner	Warrens GBC Ltd 33 Thorne Road Doncaster DN1 2HD
Bankers	National Westminster Bank 12 High Street Doncaster South Yorkshire DN1 1ED

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

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DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs G Underwood

Mrs J Copley

Mrs M Hughes

Mr N Wells

Mr J Foster

Mx H Morrell

Recruitment and appointment of trustees

[Details of method of recruitment and appointment of trustees.]

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational structure

[Details of organisational structure.]

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees report was approved by the Board of Trustees.

Mrs J Copley
Trustee

Mrs M Hughes
Trustee

7 December 2023

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

I report to the trustees on my examination of the financial statements of Doncaster Unitarian and Free Christian Church (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Steve Garbutt
Warrens GBC Ltd

33 Thorne Road
Doncaster
DN1 2HD

Dated: 7 December 2023

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds		Endowment funds Designated funds		Restricted funds		Total	
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	3	-	14,802	-	-	-	-	9,786	9,786
Investments	4	13,362	1,990	-	-	29,327	5,923	1,600	36,850
Other income	5	12,000	162	-	-	-	-	5,077	5,077
Total income		25,362	16,954	-	-	29,327	5,923	16,463	51,713
Charitable activities	6	23,095	19,549	-	-	31,940	-	20,194	52,134
Other expenditure	9	-	-	-	-	(21,005)	(35,639)	-	(56,644)
Total expenditure		23,095	19,549	-	-	10,935	(35,639)	20,194	(4,510)
Net income/(expenditure)		2,267	(2,595)	-	-	18,392	41,562	(3,731)	56,223
Transfers between funds		3,359	-	-	-	-	(24,176)	-	(24,176)
Net movement in funds		5,626	(2,595)	-	-	18,392	17,386	(3,731)	32,047
Reconciliation of funds:									
Fund balances at 1 January 2022		188,538	3,941	285,562	478,041	170,146	268,176	7,672	445,994
Fund balances at 31 December 2022		194,164	1,346	285,562	481,072	188,538	285,562	3,941	478,041

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**BALANCE SHEET****AS AT 31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		481,072		478,041	
Net current assets			481,072		478,041
The funds of the charity					
Endowment funds - Designated funds	12		1,346		3,941
Restricted income funds	11		285,562		285,562
Unrestricted funds			194,164		188,538
			481,072		478,041

The financial statements were approved by the trustees on 7 December 2023

Mrs J Copley
Trustee

Mrs M Hughes
Trustee

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash absorbed by operations	16		(12,321)		(4,803)
Investing activities					
Investment income received		15,352		36,850	
Net cash generated from investing activities			15,352		36,850
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			3,031		32,047
Cash and cash equivalents at beginning of year			478,041		445,994
Cash and cash equivalents at end of year			481,072		478,041

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Doncaster Unitarian and Free Christian Church is a registered charity in England and Wales. The registered office is 60a Hallgate, Doncaster DN1 3PB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Endowment funds Designated funds 2022 £	Endowment funds Designated funds 2021 £
Donations and gifts	2,802	6,286
Grant from Trustees	12,000	3,500
	<u>14,802</u>	<u>9,786</u>

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Income from investments

	Unrestricted funds		Endowment funds Designated funds		Restricted funds		Total		Unrestricted funds		Endowment funds Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Rental income	12,300		1,990		-		14,290		2,750		1,600		-		4,350	
Fixed interest share dividends	-		-		-		-		-		-		916		916	
Global/Newton Growth & Income fund	1,061		-		-		1,061		26,576		-		5,005		31,581	
Interest receivable	1		-		-		1		1		-		2		3	
	<u>13,362</u>		<u>1,990</u>		<u>-</u>		<u>15,352</u>		<u>29,327</u>		<u>1,600</u>		<u>5,923</u>		<u>36,850</u>	

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****5 Other income**

	Unrestricted funds	Endowment funds Designated funds	Total	Unrestricted funds	Endowment funds Designated funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Government grants	12,000	-	12,000	-	-	-
Furlough	-	-	-	-	1,866	1,866
Insurance claim	-	162	162	-	3,211	3,211
	<u>12,000</u>	<u>162</u>	<u>12,162</u>	<u>-</u>	<u>5,077</u>	<u>5,077</u>

6 Expenditure on charitable activities

	Expenditure 2022	Expenditure 2021
	£	£
Direct costs		
Staff costs	15,577	15,741
Grant to Congregation	12,189	3,500
Church: Upkeep of building	7,975	1,702
Shop: Rates & utilities	6,903	12,122
Insurance Church	-	11,152
Lease/Legal fees	-	7,917
	<u>42,644</u>	<u>52,134</u>
Analysis by fund		
Unrestricted funds	23,095	31,940
Endowment funds - Designated funds	19,549	20,194
	<u>42,644</u>	<u>52,134</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>2</u>	<u>2</u>

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****8 Employees** (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	15,577	15,741

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

9 Other expenditure

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Other expenditure	-	-	-	72	-	72
Unrealised profit / loss on investments	-	-	-	(21,077)	(35,639)	(56,716)
	-	-	-	(21,005)	(35,639)	(56,644)

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
	285,562	-	-	-	285,562
Previous year:	At 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2021 £
	268,176	5,923	35,639	(24,176)	285,562

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****12 Endowment funds - Designated funds**

These are endowment funds funds which are material to the charity's activities.

	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
	3,941	16,954	(19,549)	1,346
	<u>3,941</u>	<u>16,954</u>	<u>(19,549)</u>	<u>1,346</u>
Previous year:				
	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
	7,672	16,463	(20,194)	3,941
	<u>7,672</u>	<u>16,463</u>	<u>(20,194)</u>	<u>3,941</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	188,538	25,362	(23,095)	3,359	194,164
	<u>188,538</u>	<u>25,362</u>	<u>(23,095)</u>	<u>3,359</u>	<u>194,164</u>
Previous year:					
	At 1 January 2021	Incoming resources	Resources expended	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	170,146	29,327	(10,935)	-	188,538
	<u>170,146</u>	<u>29,327</u>	<u>(10,935)</u>	<u>-</u>	<u>188,538</u>

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2022****14 Analysis of net assets between funds**

	Unrestricted funds	Endowment funds Designated funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2022 £
Fund balances at 31 December 2022 are represented by:				
Current assets/(liabilities)	194,164	1,346	285,562	481,072
	<u>194,164</u>	<u>1,346</u>	<u>285,562</u>	<u>481,072</u>
	<u><u>194,164</u></u>	<u><u>1,346</u></u>	<u><u>285,562</u></u>	<u><u>481,072</u></u>
	Unrestricted funds	Endowment funds Designated funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2021 £
Fund balances at 31 December 2021 are represented by:				
Current assets/(liabilities)	188,538	3,941	285,562	478,041
	<u>188,538</u>	<u>3,941</u>	<u>285,562</u>	<u>478,041</u>
	<u><u>188,538</u></u>	<u><u>3,941</u></u>	<u><u>285,562</u></u>	<u><u>478,041</u></u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

16 Cash generated from operations

	2022 £	2021 £
Surplus for the year	3,031	32,047
Adjustments for:		
Investment income recognised in statement of financial activities	(15,352)	(36,850)
Cash absorbed by operations	<u>(12,321)</u>	<u>(4,803)</u>

17 Analysis of changes in net funds

The charity had no material debt during the year.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

England & Wales - Charity number 1182598

Accounts

Charity registration number 234788 / 1182598

**DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**



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Doncaster
South Yorkshire
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ACCA

Director: S Garbutt FCA FCCA
Director: A J Cane FCCA

Registered as auditors and regulated for a range of investment business activities in the United Kingdom by the Association of Chartered Certified Accountants

Warrens is the trading name of Warrens GBC. Company Registration No. 6074062

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs G Underwood Mrs J Copley Mrs M Hughes Mr N Wells Mr J Foster Mx H Morrell
Charity number	234788 / 1182598
Registered office	60a Hall Gate Doncaster DN1 3PB
Independent examiner	Warrens GBC Ltd 33 Thorne Road Doncaster DN1 2HD
Bankers	National Westminster Bank 12 High Street Doncaster South Yorkshire DN1 1ED

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

I report to the trustees on my examination of the financial statements of Doncaster Unitarian and Free Christian Church (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Steve Garbutt FCCA
Warrens GBC Ltd



33 Thorne Road
Doncaster
DN1 2HD

Dated: 13 December 2023

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds		Endowment funds Designated funds		Restricted funds		Total		Unrestricted funds		Endowment funds Designated funds		Restricted funds		Total		
		2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	2020	£	2020	£	
Income and endowments from:																		
Donations and legacies	3	-		9,786		-		-		9,786		-		29,915		-		29,915
Investments	4	29,327		1,600		5,923		20,283		36,850		-		-		5,563		25,846
Other income	5	-		5,077		-		-		5,077		-		4,059		-		4,059
Total income		29,327		16,463		5,923		20,283		51,713		20,283		33,974		5,563		59,820
Expenditure on:																		
Staff costs	6	31,940		20,194		-		26,629		52,134		26,881		-		-		53,510
Other	9	(21,005)		-		(35,639)		(4,984)		(56,644)		-		(14,276)		(14,276)		(19,260)
Total expenditure		10,935		20,194		(35,639)		21,645		(4,510)		26,881		(14,276)		(14,276)		34,250
Net incoming resources before transfers		18,392		(3,731)		41,562		(1,362)		56,223		7,093		19,839		19,839		25,570
Net incoming resources before transfers		18,392		(3,731)		41,562		(1,362)		56,223		7,093		19,839		19,839		25,570
Gross transfers between funds		-		-		(24,176)		-		(24,176)		-		(5,515)		-		(5,515)
Net income for the year/																		
Net movement in funds		18,392		(3,731)		17,386		(1,362)		32,047		7,093		14,324		20,055		20,055
Fund balances at 1 January 2021		170,146		7,672		268,176		172,400		445,994		579		253,852		425,939		425,939
Fund balances at 31 December 2021		188,538		3,941		285,562		170,146		478,041		7,672		268,176		445,994		445,994

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		478,041		445,994	
Net current assets			478,041		445,994
Income funds					
Restricted funds			285,562		268,176
Endowment funds - Designated funds			3,941		7,672
Unrestricted funds			188,538		170,146
			478,041		445,994

The financial statements were approved by the Trustees on 13 December 2023

Mrs J Copley
Trustee

Mrs M Hughes
Trustee

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash absorbed by operations	13		(4,803)		(5,791)
Investing activities					
Investment income received		36,850		25,846	
Net cash generated from investing activities			36,850		25,846
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			32,047		20,055
Cash and cash equivalents at beginning of year			445,994		425,939
Cash and cash equivalents at end of year			478,041		445,994

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Doncaster Unitarian and Free Christian Church is a registered charity in England and Wales. The registered office is 60a Hallgate, Doncaster DN1 3PB..

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Endowment funds	Endowment funds
	Designated funds	Designated funds
	2021	2020
	£	£
Donations and gifts	6,286	5,915
Grant from Trustees	3,500	24,000
	<u>9,786</u>	<u>29,915</u>

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Investments

	Unrestricted funds		Endowment funds Designated funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£
Rental income	2,750		1,600		-		4,350		12,147		-		12,147	
Fixed interest share dividends	-		-		916		916		-		1,398		1,398	
Global/Newton Growth & Income fund	26,576		-		5,005		31,581		7,810		4,117		11,927	
Net saving income bonds	-		-		-		-		296		-		296	
Interest receivable	1		-		2		3		30		48		78	
	<u>29,327</u>		<u>1,600</u>		<u>5,923</u>		<u>36,850</u>		<u>20,283</u>		<u>5,563</u>		<u>25,846</u>	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other income

	Endowment funds Designated funds 2021 £	Endowment funds Designated funds 2021 £
Coffee morning refreshments	-	-
Furlough	1,866	4,000
Insurance claim	3,211	-
	<u>5,077</u>	<u>4,000</u>

6 Staff costs

	Grant to Congregation 2021 £	Grant to Congregation 2021 £
Staff costs	15,741	16,600
Grant to Congregation	3,500	24,000
Church: Upkeep of building	1,702	2,180
Shop: Rates & utilities	12,122	10,720
Insurance church	11,152	-
Lease/Legal fees	7,917	-
	<u>52,134</u>	<u>53,510</u>
	<u>52,134</u>	<u>53,510</u>
Analysis by fund		
Unrestricted funds	31,940	26,629
Endowment funds - Designated funds	20,194	26,881
	<u>52,134</u>	<u>53,510</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
2	2

Employment costs

	2021 £	2020 £
Wages and salaries	15,741	15,505
Other pension costs	-	1,098
	<u>15,741</u>	<u>16,603</u>

There were no employees whose annual remuneration was more than £60,000.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

9 Other

	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2021	2021	2021	2021	2021	2021	2020	2020	2020	2020	2020	2020
	£	£	£	£	£	£	£	£	£	£	£	£
Other expenditure	72	-	-	-	72	-	-	-	-	-	-	-
Unrealised profit / loss on investments	(21,077)	(35,639)	(35,639)	(56,716)	(56,716)	(4,984)	(4,984)	(14,276)	(14,276)	(19,260)	(19,260)	(19,260)
	<u>(21,005)</u>	<u>(35,639)</u>	<u>(35,639)</u>	<u>(56,644)</u>	<u>(56,644)</u>	<u>(4,984)</u>	<u>(4,984)</u>	<u>(14,276)</u>	<u>(14,276)</u>	<u>(19,260)</u>	<u>(19,260)</u>	<u>(19,260)</u>

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

11 Analysis of net assets between funds

	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£
Fund balances at 31 December 2021 are represented by:														
Current assets/(liabilities)	478,041		-		-		478,041	445,994	-		-		-	445,994
	478,041		-		-		478,041	445,994	-		-		-	445,994

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

13 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	32,047	20,055
Adjustments for:		
Investment income recognised in statement of financial activities	(36,850)	(25,846)
Cash absorbed by operations	<u>(4,803)</u>	<u>(5,791)</u>

14 Analysis of changes in net funds

The charity had no debt during the year.

DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

England & Wales - Charity number 1182598

Accounts



Doncaster Unitarian and Free Christian Church

Annual Report 2020

Charity Information

Trustees:	Mrs Gwen Underwood Mrs Josephine Copley Mrs Marian Hughes Mr Neville Wells Mr John Foster Mx Holland Morrell
Corporate Trustee:	Sheffield & District Unitarian Church Association Mr Dale Roberts
Secretary:	Mr Dale Roberts
Treasurer:	Mx Holland Morrell
Minister:	Reverend Thomas McCready (Until March) None (After March)
Charity registration number:	234788 / 1182598
Registration date:	3 November 1966
Principal address:	60A Hallgate Doncaster DN1 3PB
Registered Office:	60A Hallgate Doncaster DN1 3PB
Bankers:	National Westminster Bank 12 High Street Doncaster DN1 1ED

Governance

Public benefit

The trustees have taken due regard of the guidance on public benefit published by the Charities Commission.

Trustee and officer selection

Nominations for trustees and officers made via nomination forms prior to the annual general meeting (AGM). At the AGM nominations are proposed and seconded and then subsequently elected if unopposed. Where posts have more than one nomination votes are taken, and candidates elected subject to the outcome.

Aims and objectives

Services are on Sundays at 11am. On the first Sunday of each month the Youth Church meet (except Feb & Sept). Coffee morning open Saturdays 10am-12noon. We interact with other denominations, e.g., Doncaster Interfaith Group where we take our turn to host the meetings. Other social events such as dances are held to raise the church profile. Other times, funds raised go to other appeals e.g., Water Aid.

Activities in relation to objectives

We welcome you to this meeting place where we come together in worship. It is the people who make this place what it is. We accept that worship has many different meanings for each person to explore and discover. Those who speak here have the responsibility of presenting their ideas freely, fearlessly and faithfully. Those who listen have the responsibility of testing what they hear, not only with the critical mind, but also in the living of every day. The principles of freedom, reason and toleration are important to us in the quest for truth. The members at Doncaster are what makes the Church special and all are welcome to join us.

Our church is not only a place of Unitarian and Free Christian worship; it is also a centre for Interfaith Activities in Doncaster and we launched, with the Jamia Mosque, the Doncaster Partnership for Muslim/Christian Friendship in 2016.

We are a group who gather each Sunday to pay homage to something greater than ourselves. We all have different ideas and perceptions of that greater truth, but we recognise that ultimately, we are all walking the same path, hand in hand.

Though our beliefs may differ, our values unite us: the values of freedom, reason, and respect. That is, the freedom to hold our own individual beliefs and to question what we hear; the reason that allows us to look past literal belief in myth and find the deeper meaning, and the respect for others whose beliefs and opinions may not chime with our own.

Our meetings each Sunday morning may appear at first glance to be traditional church services,

with hymns, prayers, readings, and reflections. But when you look closer, you'll notice the language is very carefully chosen to be both inclusive and respectful of differing beliefs. This is our time for peace, spiritual nourishment, and growth. But we also make plenty of time for friendship, conversation, and sharing good food in the fellowship of our spiritual family.

Our Minister

Reverend Tom McCready hails from Scotland and has a background in both Buddhism and Christianity. In addition to being the minister at Doncaster Unitarian and Free Christian Church, Rev. Tom McCready is also the secretary of Doncaster Interfaith.

"We can be frail and flawed, and yet truly at peace with ourselves. We can be troubled, and yet touched by something tender and true and transforming. A loving, forgiving, and renewing light shines brightly in each one of us, in everyone who passes through these doors and everyone who passes by these doors. In every human one of us. You can call it the love of God or the light of inner peace, the reason we are here is to help and encourage each other to uncover that light and to know that love."

Our History

This church finds its roots in the early 1700s and the Protestant dissenters from the established Church of England. Having initially used the minister's house, on Hall Gate, the present site was acquired, and a small chapel was built in 1740. The chapel was built out of sight of the road because previous Unitarian meeting houses and chapels throughout the country had been wrecked or burned earlier in the century for their "heretical" liberal values.

The foundation stones for the present building were laid in 1912, although this building was not designed to be the chapel, which should have been on the site of the two shops fronting Hall Gate. At this time, there was an amalgamation with a liberal Christian group ejected from the Congregational Church. The name 'Free Christian Church' was given at this time, but it was made explicit that "this in no way binds the future of the Church whose free trust deed governs the whole situation".

This open trust ensures freedom from doctrinal test for the minister and members of the congregation. The bond of the union of all within the Church is the unity of the Spirit.

Secretaries Report for 2020

The membership is currently 17.

The church pulpit was occupied by the Rev Tom McCready until the end of March when the Minister retired. The pulpit supply has been organised by a pulpit sub-committee and thanks are deserved by Brian Morrell and Josephine Copley who have arranged for services during the year to be taken by members of the congregation and visiting preachers.

The committee have met regularly once a month, to manage the affairs, running and day to day activities of the Church.

The Church again provided the venue for a number of Interfaith activities and a number of other functions. A special Women's service was held to celebrate the anniversary of women's emancipation, which included attendance by the Local Member of Parliament. A summer fete was held, although attendance was low.

A word of thanks must go to the Trustees for maintaining our place of worship.

There have been a few events in Church this year, some musical with support of the members of the congregation. The Minister has promoted the Church as a venue for various 'Interfaith' events. The congregation has supported these events and thanks to all individuals who have given their time. The Trustees continued to allow the Congregation to run a shop in the now vacant 'Kenberne's' unit, which is staffed by the Minister and members of the congregation.

Thank you to all who have supported us during the year. Special thanks to those that are not members but give their time to the Church. We look forward to the year 2021, our 330th in existence in the town and our 278th in a building on this site.

Annual General Meeting 2020

The annual general meeting in relation to 2019 was held on Sunday 23rd February 2020 at 12:30pm

1. OPENING PRAYER. The meeting was opened with a prayer from the Minister.
2. ELECTION OF CHAIR. Mrs Sue Mitchell was elected unanimously as chair for the meeting.
3. ATTENDEES / APOLOGIES Present: Mx Holl Morrell, Mr Neville Wells, Mr John Foster, Mrs Josephine Copley, Mrs Jacqui Roberts, Mr Dale Roberts, Mr Brian Morrell, Mrs Sue Mitchel, Mrs Gwen Underwood, Mr Francis Elliot-Wright, Rev. Thomas McCready (The Minister).

Apologies: Mrs Marian Hughes, Mrs Brigitte McCready, Mrs D King

4. MINUTES of previous AGM, held on Sunday 24th February 2019 were approved at the first committee meeting after the AGM last year, as is the custom, with the following amendments.

Item 5c, line3 should read, 'negotiating to take the lease....'
 Item 5c, line4 should read, 'Trustees accounts were in...'
 Item 5c, line7 replace 'tenet' with 'tenant'.
 Item 5d, line8 omit 'there', should read 'year, if a replacement...'
 Item 5f, should read, 'Thanks were expressed...'
 Item 5h, replace 'Doncopolition' with 'Doncopolition'.Item.

5. ANNUAL REPORTS. Copies of written reports were available to all.
 - a. Secretary. Copies of the report were circulated. The staffing of the shop on Hall Gate was raised, which is being undertaken by the Minister and B McCready and the Minister indicated

that he intends to 'revamp' the current layout. It was noted that the shop is being marketed for future tenants as 'Shell fit' by the Trustees, which allows a future tenant to adapt the space to their requirements. Mrs J Copley expressed thanks to Mr B Morrell for his work in co-ordinating the pulpit supply. The committee were thanked for their work.

- b. Treasurer. A written report with a verbal explanation was given by the treasurer which indicated future long-term financial prospects. Items highlighted were,
- Ministers pension has been underpaid for this year and will be rectified.
 - General Assembly subscription payment for last year was missed and needs to be paid this year.
 - There is a 'lack of funds' in the Committee account, with expenditure being greater than income. The deficit has been made up by funds from the Trustees, as it has in previous years. More income needs to be raised to cover costs. There has been lower fundraising, partly due to lower donations with fewer groups using the church buildings and less income from the shop.
 - Heating. It was noted that the timer for the new heating system to the Church Hall needs resetting, in order to reduce costs.
 - The complexity of how the accounts are presented was raised and it asked if these could be simplified for the future.
 - The Treasurer is still in the process of taking over the accounts due to issues with transfer of authority with the banks.
 - The treasurer was thanked for the work that goes into compiling the accounts.
- c. Trustees. The Trustees presented a verbal report. The shops have tenants for 60 Hall Gate and 5 Wood Street. 61 Hall Gate is being used as a Church Shop whilst a tenant is sought. 5 Wood Street has had works done so that it was in a condition to meet the requirements of the new tenant. The Trustees are currently seeking a Secretary. Thanks, were expressed to the Trustees.
- d. Ministers Report. The Minister gave a written report. The Minister confirmed his retirement at the end of next month, at which time he intends to become a member of the Church. A round of applause was expressed for his tenure at this Church.
- e. Flower Secretary. Mrs J Copley gave a verbal report. The flower fund currently stands at £35.49p and Josephine thanked the congregation for their donations. A few Sundays are currently available. Thanks to Sue Mitchell who collated the flower schedule. Thanks, were expressed to Josephine Copley.
- f. Caretaker. A written breakdown of fees from lettings was provided by the Caretaker, John Foster. Income was £2,935.94p. A verbal outline of caretaker's activities was given. His report was accepted with thanks
- g. Pulpit Supply. B Morrell gave a verbal outline of current supply, the pulpit is nearly full until April 2021 (only 4 vacant services). Consideration of how the pulpit will be filled after this period was discussed. It was suggested that supply be arranged up to April 2022, subject to

a review. This needs to be considered in the wider context of how to fill the vacant pulpit. The Committee need to raise this item for discussion. Thanks, were expressed to Brian.

6. ELECTION OF OFFICERS.

Nomination forms had been posted in the Church entrance, as is required in the Church's Constitution.

- a. Chair of the Committee. Mrs M Hughes was nominated, proposed (S Mitchell), seconded (B McCready) and elected unopposed.
- b. Secretary. Mr Dale Roberts was nominated, proposed (M Hughes), seconded (S Mitchell), and elected unopposed.
- c. Treasurer. Holl Morrell was nominated, proposed (B McCready), seconded (S Mitchell) and elected unopposed.
- d. Assistant Secretary. No nomination. If a suitable volunteer comes forward at a later date, Committee will discuss and delegate.
- e. Assistant Treasurer. No nomination. If a suitable volunteer comes forward at a later date, Committee will discuss and delegate.
- f. General Members of the Committee.
 - Brigitte McCready (prop B Morrell, sec)
 - Brian Morrell (prop B McCready, sec)
 - Gwen Underwood (prop M Hughes sec B McCready)
 - Josephine Copley (prop B McCready, sec)
- g. Flower Secretary. Josephine Copley was elected unopposed.
- h. Publicity. H Morrel was elected unopposed.

7. ELECTION OF DELEGATES

- a. G.A. Delegate. B McCready has agreed to attend.
- b. Sheffield District Association (2). Dale Roberts was elected. The second position is open for any member of Church to attend.
- c. Sheffield District Association Executive (1). Dale Roberts was elected.

8. FORTHCOMING DATES

- | | |
|--------------------------|---|
| a. Mothering Sunday | 22nd March. Arek is scheduled to take this service. |
| b. Church Open Day | TBC. |
| c. Sheffield AGM | 6th June at Stannington. |
| d. Harvest | 4th October. |
| e. Tree Trimming & Party | 6th December. |
| f. Candlelight Service | 20th December at 3pm. |

Copies of written reports were available to all.

9. APPOINTMENT OF INDEPENDENT EXAMINER OF THE ACCOUNTS

The Treasurer will confirm if Janet Pryke will continue to undertake the role of independent examiner.

10. A.O.B.

- a. Future Minister. It was proposed that the committee arrange for the congregation to discuss future ministry and options that are available. A similar process was undertaken in the past, with short-medium & long-term planning goals set out, these previous goals should be made available as a guide.
- b. Keyholders. A request was made for additional help in opening and closing Church for groups using the building.

All attendees were thanked for coming, and the meeting was closed at 2.20pm. The Next Committee meeting will be on Monday 4th March 2020 at 7:15pm

Independent financial review

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

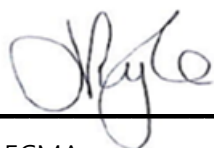
1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____



Janet Pryke FCMA
9 Springwell Grove
Sheffield
S20 1XE

Date: 15th April 2021

Financial reserve policy

The church is fortunate to hold reserves well in excess of annual expenditure requirements made up of property holdings, long term investments and cash held in deposit accounts.

Each year the general day-to-day running costs of the church are in the region of £30,000. Monies held in bank accounts alone are more than sufficient to cover this requirement for several years without considering the need to crystallise any investments.

Due to the above there is no specific reserves policy in place at the current time as it is considered unnecessary.

Financial Statements

The church finances are managed across three different funds, a general trustee fund, the Mabel Campbell trust fund and the committee fund, all of which are unrestricted.

The committee fund income is secured by a combination of an annual trustee grant and collections during the weekly service. If a deficit is foreseen the trustees will provide further grants throughout the year.

To follow are the income and expenditure statements for each fund. This is preceded with the summary of total income and expenditure and total reserves.

All financial reports have been created under the receipts and payments method, not accruals-based accounting.

Income for the year totalled £30,304 (£31,355 – 2019) with expenditure of £29,511 (£46,649 – 2019) generating a net increase in reserves of £794 (net decrease £15,294 - 2019)

The church continues to operate within income received during the year.

Doncaster Unitarian & Free Christian Church

Registered Charity 234788

Total of All Funds**Receipts & Payments Account for the year ended 31st December 2020**

	<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£
Receipts				
<i>From Properties</i>				
Rents		14,250		12,147
Insurance Contribution		979		
<i>From Investments</i>				
Investments	1,720		1,695	
Dividends	8,867		6,412	
Collections	1,689		290	
Donations	<u>3,655</u>	15,932	<u>5,663</u>	14,059
<i>Other Income</i>				
Bank Interest	193		78	
Furlough		193	<u>4,021</u>	4,099
Total Receipts		<u>31,355</u>		<u>30,304</u>
Payments				
<i>Expenses</i>		35,248		26,881
<i>Building Repairs, redecoration & renewals</i>				
Shops				
Church	620		2,183	
<i>Buildings Other</i>				
Shops: Rates / Utilities etc	<u>1,408</u>	2,027	<u>446</u>	2,630
<i>Purchases & Acquisitions</i>				
Insurance Church		4,694		
Lease / Legal Fees		2,280		
<i>Other Expenses</i>				
Management / Administration	2,400			
Miscellaneous		<u>2,400</u>		
Total Payments		<u>46,649</u>		<u>29,511</u>
Net Surplus / (Defecit) for the Year		<u>-15,294</u>		<u>794</u>
Unrealised profit/(loss) on investments		9,110		19,260
Gross Surplus / (Defecit) for the Year		<u>-6,184</u>		<u>20,054</u>
General fund balances				
Balance b/fwd at 1st January		<u>433,016</u>		<u>426,831</u>
Balance c/fwd at 31st December		<u>426,831</u>	429,034	<u>446,885</u>

Balance Sheet as at 31 December 2020

	<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£
Assets				
<i>National Savings Income Bonds</i>		28,000		28,000
<i>Fund Units</i>				
Global Growth & Income fund units: 80,386.29		109,390		114,374
Fixed Interest Units: 31,493.58		43,319		44,778
Global Growth & Income fund units: 144,184.94		192,328		205,146
<i>Cash Balances</i>				
Trustee Funds	35,010		28,664	
Mabel Campbell Funds	18,205		18,253	
Committee Funds	<u>579</u>	<u>53,794</u>	<u>7,672</u>	<u>54,588</u>
		<u>426,831</u>		<u>446,885</u>

Doncaster Unitarian & Free Christian Church

Registered Charity 234788

General Fund

Receipts & Payments Account for the year ended 31st December 2020

	<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£
Receipts				
<i>From Properties</i>				
Rents		14,250		12,147
Insurance Contribution		979		
<i>From Investments</i>				
Mabel Campbell Income	7,091		5,515	
Net Saving Income Bonds	322		296	
Global/Newton Growth & Income Fund	<u>3,174</u>	10,587	<u>2,295</u>	8,106
<i>Other Income</i>				
Bank Interest	74		30	
Interest from Manse Fund		<u>74</u>		<u>30</u>
<i>Other Income</i>				
Total Receipts		<u>25,890</u>		<u>20,283</u>
Payments				
<i>Grant to Congregation</i>		26,500		24,000
<i>Building Repairs, redecoration & renewals</i>				
Shops				
Church	620		2,183	
<i>Buildings Other</i>				
Shops: Rates / Utilities etc	<u>1,408</u>	2,027	<u>446</u>	2,630
<i>Purchases & Acquisitions</i>				
Insurance Church		4,694		
Lease / Legal Fees		2,280		
<i>Other Expenses</i>				
Management / Administration	2,400			
Miscellaneous		<u>2,400</u>		
Total Payments		<u>37,901</u>		<u>26,630</u>
Net Surplus / (Defecit) for the Year		<u>-12,011</u>		<u>-6,347</u>
Unrealised profit/(loss) on investments		3,987		4,984
Gross Surplus / (Defecit) for the Year		<u>-8,024</u>		<u>-1,363</u>
General fund balances				
Balance b/fwd at 1st January		180,424		172,400
Balance c/fwd at 31st December		<u>172,400</u>		<u>171,037</u>

Balance Sheet as at 31 December 2020

	<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£
Assets				
<i>National Savings Income Bonds</i>		28,000		28,000
<i>Global Growth & Income fund units: 80,386.29</i>				
2019 @ 136.08	109,390	109,390		
2020 @ 142.28	114,374			114,374
<i>Cash Balances</i>				
Business Reserve	36,675		12,705	
Current Account	<u>-1,665</u>	35,010	<u>15,959</u>	28,664
		<u>172,400</u>		<u>171,037</u>
Properties Held				
Church Building	2,535,043	Value of insurance		
60 Hallgate	543,754	Value of insurance		
61 Hallgate	423,238	Value of insurance		
5 Wood Street		No value noted		
	<u>3,502,035</u>			

Doncaster Unitarian & Free Christian Church

Registered Charity 234788

Committee Fund

Receipts & Payments Account for the year ended 31st December 2020

	<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£
Receipts				
<i>Grant from Trustees</i>		26,500		24,000
<i>Collections</i>		1,689		290
<i>Other</i>				
Donations - room hire	1,291		3,436	
Donations - other	726		2,189	
Furlough			4,021	
Charity Shop	668			
Coffee morning refreshments	95		38	
Calendars / Leaflets / Books	6			
Special Events	870	3,655		9,684
<i>Other Income</i>				
Bank Interest				0
Total Receipts		<u>31,845</u>		<u>33,974</u>
Payments				
<i>Minister</i>				
Stipend	14,274		3,216	
Pension	1,427		1,098	
Travel	40	15,741		4,314
<i>Other Staff Costs</i>				
Training & Travel				
Pulpit Supply	1,243		1,635	
Organist	1,775		1,610	
Cleaner / Caretaker	8,848	11,866	9,044	12,289
<i>Site Costs</i>				
Heat & Light	4,041		2,898	
Water rates	323		246	
Repairs & Renewals			41	
Purchases & Acquisitions				
Cleaning Materials	294		100	
Servicing				
Telephone	1,043		944	
Printing & Stationery				
Youth Church				
Events				
Admin fee (Payroll services)				
Miscellaneous Expenses	1,740	7,440	6,049	10,278
<i>Other Costs</i>				
General Assembly Meetings				
Conferences / Courses				
Contribution to General Assembly				
Contribution to District Assembly				
Subscriptions & Donations	200	200		
Total Payments		<u>35,248</u>		<u>26,881</u>
Surplus / (Defecit) for the Year		<u>-3,403</u>		<u>7,093</u>
<i>Balance b/fwd at 1st January</i>		3,982		579
<i>Balance c/fwd at 31st December</i>		<u>579</u>		<u>7,672</u>

Doncaster Unitarian & Free Christian Church

Registered Charity 234788

Mabel Campbell Trust

Receipts & Payments Account for the year ended 31st December 2020

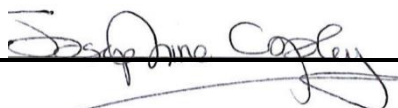
	<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£
Receipts				
<i>Interest & Dividends</i>				
Charities deposit account	120		48	
Fixed Interest Share Dividends	1,398		1,398	
Capital Reserve Account				
Global/Newton Growth & Income Fund	<u>5,693</u>	7,211	<u>4,117</u>	5,563
<i>Donations</i>				
Total Receipts		<u>7,211</u>		<u>5,563</u>
Payments				
<i>Purchases & Acquisitions</i>				
<i>Miscellaneous</i>				
<i>Other Expenses</i>				
Total Payments				
Net Surplus / (Defecit) for the Year		<u>7,211</u>		<u>5,563</u>
Unrealised profit/(loss) on investments		5,123		14,276
Payments received in current account		-7,091		-5,515
Gross Surplus / (Defecit) for the Year		<u>5,242</u>		<u>14,324</u>
General fund balances				
<i>Balance b/fwd at 1st January</i>		<u>248,610</u>		<u>253,852</u>
<i>Balance c/fwd at 31st December</i>		<u>253,852</u>		<u>268,176</u>

Balance Sheet as at 31 December 2020

	<u>2019</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£
Assets				
<i>Fixed Interest Units: 31,493.58</i>				
2019 @ 1.3755	43,319	43,319		
2020 @ 1.4218	44,778			44,778
<i>Global Growth & Income fund units: 144,184.94</i>				
2019 @ 1.3339	192,328	192,328		
2020 @ 1.4228	205,146			205,146
<i>Cash at bank</i>	<u>18,205</u>	<u>18,205</u>	<u>18,253</u>	<u>18,253</u>
		<u>253,852</u>		<u>268,176</u>
Represented by				
<i>Original bequest (Unrestricted)</i>		80,882		80,882
<i>Retained Income (Unrestricted)</i>	167,848		172,971	
<i>Loss / Increase in Investment</i>	<u>5,123</u>	<u>172,971</u>	<u>14,276</u>	<u>187,295</u>
		<u>253,852</u>		<u>268,176</u>

Trustee approval

This report was approved by the trustees on 30th April 2021 and signed on their behalf by:

Signed: 

Signed: 

Name: Josephine Copley

Name: Marian Hughes