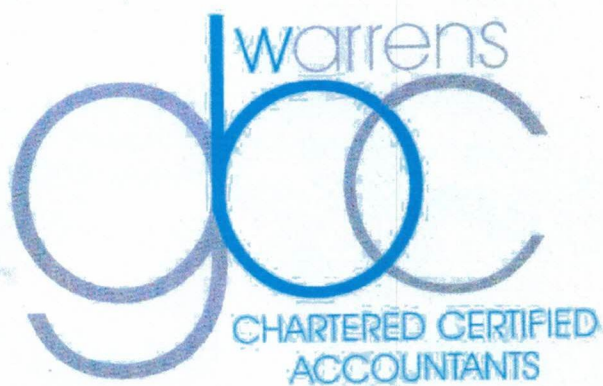


Charity registration number 234788 / 1182598

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



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**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**

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

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# DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

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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	£	£
<b>Income and endowments from:</b>															
Donations and legacies	3	-	-	9,786	-	-	-	9,786	-	-	29,915	-	-	-	29,915
Investments	4	29,327	-	1,600	5,923	-	-	36,850	20,283	-	-	-	5,563	-	25,846
Other income	5	-	-	5,077	-	-	-	5,077	-	-	4,059	-	-	-	4,059
<b>Total income</b>		29,327	-	16,463	5,923	-	-	51,713	20,283	-	33,974	-	5,563	-	59,820
<b>Expenditure on:</b>															
Staff costs	6	31,940	-	20,194	-	-	-	52,134	26,629	-	26,881	-	-	-	53,510
Other	9	(21,005)	-	-	(35,639)	-	-	(56,644)	(4,984)	-	-	-	(14,276)	-	(19,260)
<b>Total expenditure</b>		10,935	-	20,194	(35,639)	-	-	(4,510)	21,645	-	26,881	-	(14,276)	-	34,250
<b>Net incoming resources before transfers</b>		18,392	-	(3,731)	41,562	-	-	56,223	(1,362)	-	7,093	-	19,839	-	25,570
<b>Net incoming resources before transfers</b>		18,392	-	(3,731)	41,562	-	-	56,223	(1,362)	-	7,093	-	19,839	-	25,570
Gross transfers between funds		-	-	-	(24,176)	-	-	(24,176)	-	-	-	-	(5,515)	-	(5,515)
<b>Net income for the year/</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		18,392	-	(3,731)	17,386	-	-	32,047	(1,362)	-	7,093	-	14,324	-	20,055
Fund balances at 1 January 2021		170,146	-	7,672	268,176	-	-	445,994	172,400	-	579	-	253,852	-	425,939
<b>Fund balances at 31 December 2021</b>		188,538	-	3,941	285,562	-	-	478,041	170,146	-	7,672	-	268,176	-	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 £	£
<b>Current assets</b>					
Cash at bank and in hand		478,041		445,994	
Net current assets			478,041		445,994
<b>Income funds</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	13		(4,803)		(5,791)
<b>Investing activities</b>					
Investment income received		36,850		25,846	
<b>Net cash generated from investing activities</b>			36,850		25,846
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			32,047		20,055
Cash and cash equivalents at beginning of year			445,994		425,939
<b>Cash and cash equivalents at end of year</b>			478,041		445,994



# DONCASTER UNITARIAN AND FREE CHRISTIAN CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 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	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>
<b>Analysis by fund</b>		
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)	(4,984)	(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>(4,984)</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***

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### **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	£	2021	£	2021	£	2020	£
Fund balances at 31 December 2021 are represented by:														
Current assets/(liabilities)	478,041		-		-		478,041		-		-		445,994	
	478,041		-		-		478,041		-		-		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)
<b>Cash absorbed by operations</b>	<u>(4,803)</u>	<u>(5,791)</u>

**14 Analysis of changes in net funds**

The charity had no debt during the year.