

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

Annual Return

Charity number 234788 / 1182598

End Date 31/12/2022

Income

Expenditure 5215.11

Profit 1182.598

Balance

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	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	-	14,802	-	9,786	-	9,786
Investments	4	13,362	1,990	-	15,352	29,327	1,600	5,923	36,850
Other income	5	12,000	162	-	12,162	-	5,077	-	5,077
Total income		25,362	16,954	-	42,316	29,327	16,463	5,923	51,713
Charitable activities	6	23,095	19,549	-	42,644	31,940	20,194	-	52,134
Other expenditure	9	-	-	-	-	(21,005)	-	(35,639)	(56,644)
Total expenditure		23,095	19,549	-	42,644	10,935	20,194	(35,639)	(4,510)
Net income/(expenditure)		2,267	(2,595)	-	(328)	18,392	(3,731)	41,562	56,223
Transfers between funds		3,359	-	-	3,359	-	-	(24,176)	(24,176)
Net movement in funds		5,626	(2,595)	-	3,031	18,392	(3,731)	17,386	32,047
Reconciliation of funds:									
Fund balances at 1 January 2022		188,538	3,941	285,562	478,041	170,146	7,672	268,176	445,994
Fund balances at 31 December 2022		194,164	1,346	285,562	481,072	188,538	3,941	285,562	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		Restricted funds	Total		Unrestricted funds		Endowment 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	
		13,362		1,990		-	15,352		29,327		1,600		5,923	36,850	

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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	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> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
	7,672	16,463	(20,194)	3,941
	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </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>
	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>

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.