

DARTFORD COMMUNITY CHURCH

England & Wales · Charity number 295022

Details

Other names	River Church UK
Status	Registered
Legal form	Other
Registered	1986-12-23
Register	View on the Charity Commission register

Contact

Address	224 Shepherds Lane Dartford DA1 2PW
Phone	01322292715
Email	info@river-church.uk
Website	www.river-church.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH.

Activities: The Trust seeks to demonstrate the Christian faith in action by working as a church in the Dartford area.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£357,981	£328,994	-	-
2024-08-31	£328,413	£324,185	-	-
2023-08-31	£336,161	£313,839	-	-
2022-08-31	£308,269	£293,549	-	-
2021-08-31	£256,176	£225,663	-	-
2020-08-31	£284,999	£248,256	-	-

Trustees

Name	Role	Appointed
ATTILIO MOROSINI	Chair	
Duncan George Hall		2019-11-19
Olukunle Moses Ajala		2024-01-16
Temitope Agbaje		2025-11-26

Accounts

Dartford Community Church

operating as River Church UK

Report and Accounts
Year ended 31 August 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

DARTFORD COMMUNITY CHURCH
operating as River Church UK
CHARITY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2025

Trustees	A Morosini T Agbaje (appointed 26 November 2025) D Hall O M Ajala
Custodian Trustees	Church Growth Trust Limited (registered charity number 1138119; from 20 March 2026)
Key Staff	Ian Travers Quinton Handscomb
Governing Document	Declaration of Trust dated June 1986, amended August 2006 and September 2006.
Charity Registration Number	295022
Working name	River Church UK
Principal Address & Registered Office	224 Shepherds Lane Dartford DA1 2PW
Independent Examiner	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank plc Co-operative Bank plc

Contents	Page
Charity Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-16
Detailed Statement of Financial Activities with Comparatives	17

DARTFORD COMMUNITY CHURCH
operating as River Church UK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate Christian faith by living out authentic church life in Dartford and further afield. The following five values guide the Church:

1. Pursuing:

To encounter God's presence through the Bible, devoted prayer, and Spirit-filled worship.

2. Belonging

To ensure our activities help everyone to feel at home with us, wherever they're from, whatever their background, leading to a church family that reflects the love of God through the rich diversity of our community.

3. Serving:

To include in our programme commitments to helping those around us in the church and the wider community.

4. Reaching:

To use our resources to broadcast the Gospel: we want everyone to know there's a Saviour that loves them.

5. Restoring:

To apply Jesus' love, forgiveness, acceptance and grace to bring hope that saves, heals and restores people.

Review of activities

From September 2024 to August 2025, we created opportunities for people to experience the love of God and respond to the Gospel message through our regular Sunday meetings, various mid-week gatherings, special events, and by welcoming new members into the church.

In September 2024, we started a second site in Gravesend to extend our mission into that area with Sunday services at 4pm to be available for local people with commitments in the morning.

We are encouraged that our church membership continues to reflect the broader community. With a diverse formal membership of 233, we saw an increase of 22 members. The highest attendance of 288 was recorded in December 2024 at the Dartford site rising to 370 when adding in the Gravesend site.

As members of the Catalyst family of churches, we participated in their ministry by attending conferences, supporting pastoral visits to overseas workers, and contributing regular financial support to projects both in the UK and globally including support for Christians in difficult circumstances in the

We continued to support the homeless charity - 'the Sanctuary' - in Gravesend, and the UK wide projects Jubilee+ and STEPS.

DARTFORD COMMUNITY CHURCH
operating as River Church UK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

Review of activities (continued)

Specific Activities of Note:

- December 2024: We supported the AMEN charity through the Christmas Shoebox appeal for Romania. Closer to home we distributed Hampers to a number families in Dartford and Gravesend nominated by two local schools on the basis of pupil premium.
- May 2025: We concluded a safeguarding review focusing on Disclosure & Barring Service (DBS) checks, disclosure logging, policy redrafting, training and communication to all stakeholders. A process is in place to review safeguarding at trustee meetings.
- June 2025: We switched our support from the Dartford Foodbank initiative to the Council social supermarket known as the Dartford Larder. The former closed to become part of the latter.
- The church property at 171 Dartford Road, DA1 3EW (known as The Hub) has been transferred to the Church Growth Trust as Custodian Trustee on 20th March 2026

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

Financial review

The members of the church have continued to support the work of the church generously.

During the year income increased by £29,568 to £357,981, and expenditure increased by £4,809 to £328,994. As a result the charity has reported an operating surplus of £28,987 (2024: £4,228). In addition, the trustees have recognised an increase in the valuation of the charity's property by £90,000, resulting in an overall surplus for the year of £118,987 and the charity's net assets have increased by this amount to £530,441, all of which is unrestricted. Net assets comprised tangible fixed assets of £258,340 (represented mainly by a church building), cash of £278,880 less other net current liabilities of £6,780.

From the charity's surplus for the year, the trustees have transferred £5,500 into a designated Mission Support Fund to recognise unexpended and uncommitted external giving at the balance sheet date. These funds were largely expended shortly after the commencement of the 2025-2026 financial year.

The Trustees are confident that charity can continue operating for the next 12 months.

Reserves policy

The Board of Trustees have set a policy of retaining reserves sufficient for the foreseeable needs of the Church. Specific amounts are set aside to meet normal costs for up to twelve months of the level of committed expenditure over guaranteed income. At the balance sheet date, this requirement was assessed by the trustees as £120,000. At the year end, the charity held unrestricted cash of £278,800 and the charity is complying with its reserves policy.

DARTFORD COMMUNITY CHURCH
operating as River Church UK
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

A. Morosini
A. Morosini (Jun 24, 2026 16:50:17 GMT+1)

A. MOROSINI, CHAIR OF TRUSTEES

Date: Jun 24, 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
DARTFORD COMMUNITY CHURCH
operating as River Church UK
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2025 on pages 6 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 10.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nick Spear

Nick Spear (Jun 25, 2026 09:13:15 GMT+1)

Nick Spear ACCA
Association of Chartered Certified Accountants
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jun 25, 2026

DARTFORD COMMUNITY CHURCH
operating as River Church UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	350,047	-	350,047	323,633
Charitable activities	4	5,250	-	5,250	2,677
Investments	5	2,684	-	2,684	2,104
Total income and endowments		357,981	-	357,981	328,413
EXPENDITURE ON:					
Charitable activities	6	327,888	1,106	328,994	324,185
Total expenditure		327,888	1,106	328,994	324,185
Net income/(expenditure)		30,093	(1,106)	28,987	4,228
Transfers between funds	13	(195)	195	-	-
Gains/(losses) on revaluation of fixed assets		90,000	-	90,000	-
Net movement in funds		119,898	(911)	118,987	4,228
Reconciliation of funds:					
Total funds brought forward		410,542	911	411,453	407,225
Total funds carried forward	13	530,441	-	530,441	411,453

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 8-16 form part of these accounts.

DARTFORD COMMUNITY CHURCH
operating as River Church UK

BALANCE SHEET

AS AT 31 AUGUST 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	8	258,340	-	258,340	171,298
		<u>258,340</u>	<u>-</u>	<u>258,340</u>	<u>171,298</u>
CURRENT ASSETS					
Debtors	9	6,742	-	6,742	10,956
Cash at bank and in hand	10	278,880	-	278,880	246,427
		<u>285,622</u>	<u>-</u>	<u>285,622</u>	<u>257,383</u>
CREDITORS: Amounts falling due within one year	11	(13,522)	-	(13,522)	(17,227)
		<u>272,100</u>	<u>-</u>	<u>272,100</u>	<u>240,155</u>
Net current assets / (liabilities)					
		<u>530,441</u>	<u>-</u>	<u>530,441</u>	<u>411,453</u>
TOTAL NET ASSETS					
FUND BALANCES					
Unrestricted Funds	13				
General funds		524,941	-	524,941	410,542
Designated funds		5,500	-	5,500	-
		<u>530,441</u>	<u>-</u>	<u>530,441</u>	<u>410,542</u>
Restricted Funds		-	-	-	911
		<u>530,441</u>	<u>-</u>	<u>530,441</u>	<u>411,453</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

A. Morosini

A. Morosini (Jun 24, 2026 16:50:17 GMT+1)

A. MOROSINI, CHAIR OF TRUSTEES

Date: Jun 24, 2026

Charity number: 295022

The notes on page 8-16 form part of these accounts.

DARTFORD COMMUNITY CHURCH
operating as River Church UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Statutory Information

The charity is trust registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: 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) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

DARTFORD COMMUNITY CHURCH
operating as River Church UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

2 Accounting Policies (continued)

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Is not depreciated (because it is maintained to a high standard)
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

DARTFORD COMMUNITY CHURCH
operating as River Church UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

2 Accounting Policies (continued)

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	288,058	273,668
Donations in kind (note 3a)	-	230
Income tax recoverable	61,990	49,734
	<u>350,047</u>	<u>323,633</u>

a Donations in kind comprise:

	2025	2024
	£	£
Goods donated for:		
Distribution via the Harbour/Feast initiative	-	230
	<u>-</u>	<u>230</u>

4 Income from charitable activities

	2025	2024
	£	£
Church events	4,975	2,677
Other income	275	-
	<u>5,250</u>	<u>2,677</u>

5 Investment income

	2025	2024
	£	£
Bank interest	2,684	2,104
	<u>2,684</u>	<u>2,104</u>

DARTFORD COMMUNITY CHURCH
operating as River Church UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

6 Charitable expenditure

	2025 £	2024 £
a Costs incurred directly on specific activities		
Employment costs	207,638	185,095
Staff expenses	13,906	8,097
Ministry costs	22,133	18,521
Rent and maintenance	27,853	19,544
Utilities	2,926	2,953
Conferences and training	4,755	6,170
Equipment	3,904	12,272
Harbour and Feast project	-	20,009
Event expenses	7,761	8,568
Congregational & Volunteer Thank You Gifts	1,082	1,110
	<u>291,957</u>	<u>282,338</u>
Grants payable (note 6c)	16,126	21,602
	<u>308,083</u>	<u>303,940</u>
b Costs incurred on support & administration		
Governance costs	3,450	3,300
Professional fees	6,693	6,254
Insurance	1,442	1,190
Depreciation of tangible fixed assets	5,233	5,499
Other administrative expenses	4,092	4,002
	<u>20,910</u>	<u>20,245</u>
Total expenditure	<u>328,994</u>	<u>324,185</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,450 (2024: £3,300). This is included under Governance costs. In addition, the charity paid £220 (2024: £210) to Stewardship for consultancy services.

c Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK and overseas mission	7,980	6,000	13,980
Grants for the relief of poverty	1,040	1,106	2,146
	<u>9,020</u>	<u>7,106</u>	<u>16,126</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	9,062	6,200	15,262
Grants for the relief of poverty	4,090	2,250	6,340
	<u>13,152</u>	<u>8,450</u>	<u>21,602</u>

DARTFORD COMMUNITY CHURCH
operating as River Church UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

6 Charitable expenditure (continued)

The charity's principal grants to institutions comprised:

	2025	2024
	£	£
Catalyst Network	6,000	6,000
Dartford Foodbank	-	2,000
STEPS Global	-	1,710
Gravesham Foodbank	-	1,000
Gravesham Sanctuary	-	1,000
Grants to institutions for less than £1,000 each	3,020	1,442
	<u>9,020</u>	<u>13,152</u>

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 6.0 (2024: 6.3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received employment benefits totalling £120,756 (2024: £111,885).

No trustees received employment benefits in either the current or preceding year.

8 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2025 £
Valuation			
At 1 September 2024	160,000	27,374	187,374
Additions	-	2,276	2,276
Gains / (losses) on revaluation	90,000	-	90,000
At 31 August 2025	<u>250,000</u>	<u>29,650</u>	<u>279,650</u>
Accumulated depreciation			
At 1 September 2024	-	16,076	16,076
Charge for the year	-	5,233	5,233
At 31 August 2025	<u>-</u>	<u>21,309</u>	<u>21,309</u>
Net book value			
At 31 August 2025	<u>250,000</u>	<u>8,340</u>	<u>258,340</u>
At 31 August 2024	<u>160,000</u>	<u>11,298</u>	<u>171,298</u>

The freehold property has been revalued by the trustees on the basis of their opinion of the current market value, which has been assessed using market evidence and knowledge of current market conditions.

DARTFORD COMMUNITY CHURCH
operating as River Church UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

9 Debtors: falling due within one year

	2025	2024
	£	£
Gift aid recoverable	5,017	9,031
Prepayments and accrued income	1,725	-
Other debtors	-	1,925
	<u>6,742</u>	<u>10,956</u>

10 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	278,880	246,427
	<u>278,880</u>	<u>246,427</u>

11 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Taxation and social security	2,845	3,257
Other creditors	7,226	10,670
Accruals	3,450	3,300
	<u>13,522</u>	<u>17,227</u>

12 Pension commitments

During the year employer's pension contributions totalling £5,604 (2024: £4,878) were payable to defined contribution personal pension schemes. Pension contributions of £1,121 were owing at the balance sheet date (2024: £969).

DARTFORD COMMUNITY CHURCH
operating as River Church UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Designated Funds</i>						
Mission Support	-	-	-	5,500	-	5,500
	-	-	-	5,500	-	5,500
<i>General Unrestricted Funds</i>	410,542	357,981	(327,888)	(5,695)	90,000	524,941
Total Unrestricted Funds	410,542	357,981	(327,888)	(195)	90,000	530,441
<i>Restricted Funds</i>						
Hardship	911	-	(1,106)	195	-	-
	911	-	(1,106)	195	-	-
Aggregate of funds	411,453	357,981	(328,994)	-	90,000	530,441

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2025 £
Tangible fixed assets	258,340	-	-	258,340
Debtors	6,742	-	-	6,742
Cash at bank and in hand	273,380	5,500	-	278,880
Creditors falling due within one year	(13,522)	-	-	(13,522)
	524,941	5,500	-	530,441

DARTFORD COMMUNITY CHURCH
operating as River Church UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

13 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	404,064	318,453	(299,927)	(12,048)	-	410,542
Total Unrestricted Funds	404,064	318,453	(299,927)	(12,048)	-	410,542
<i>Restricted Funds</i>						
Hardship	3,161	-	(2,250)	-	-	911
Harbour/Feast	-	9,611	(20,009)	10,398	-	-
Foodbank	-	350	(2,000)	1,650	-	-
	3,161	9,961	(24,259)	12,048	-	911
Aggregate of funds	407,225	328,413	(324,185)	-	-	411,453

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	171,298	-	-	171,298
Debtors	10,956	-	-	10,956
Cash at bank and in hand	245,516	-	911	246,427
Creditors falling due within one year	(17,227)	-	-	(17,227)
	410,542	-	911	411,453

The **Mission Support** fund was created to set aside the church's commitment to support additional mission causes from the surplus for the financial year.

The **Hardship** fund was created by donations received to support of people known to the church who are experiencing considerable financial hardship

The **Harbour/Feast** fund was created from donations received to help open and run a temporary drop in centre in Gravesend and to provide Christmas hampers to families in need

The **Foodbank** fund was created by donations received to help support the Dartford Foodbank, principally through grant making.

DARTFORD COMMUNITY CHURCH
operating as River Church UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £39,708 (2024: £40,279) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid no expenses (2024: £nil) to or for trustees for carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

- a) Emma Handscomb, who is closely related to Quinton Handscomb, who is a member of key management, received employment benefits totalling £21,411 (2024: £19,145) for serving in a worship and communications role.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

DARTFORD COMMUNITY CHURCH
operating as River Church UK
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2025	2025	2025	2025	2024	2024	2024	2024
Note		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	350,047	-	-	350,047	313,672	-	9,961	323,633
Charitable activities	4	5,250	-	-	5,250	2,677	-	-	2,677
Investments	5	2,684	-	-	2,684	2,104	-	-	2,104
Total income and endowments		357,981	-	-	357,981	318,453	-	9,961	328,413
EXPENDITURE ON:									
Charitable activities:	6	327,888		1,106	328,994	299,927	-	24,259	324,185
Total Expenditure		327,888	-	1,106	328,994	299,927	-	24,259	324,185
Net income/(expenditure)		30,093	-	(1,106)	28,987	18,526	-	(14,298)	4,228
Transfers between funds	13	(5,695)	5,500	195	-	(12,048)	-	12,048	-
		24,398	5,500	(911)	28,987	6,478	-	(2,250)	4,228
Other recognised gains/(losses):									
Gains/(losses) on revaluation of fixed assets		90,000	-	-	90,000	-	-	-	-
Net movement in funds		114,398	5,500	(911)	118,987	6,478	-	(2,250)	4,228
Reconciliation of funds:									
Total funds brought forward		410,542	-	911	411,453	404,064	-	3,161	407,225
Total funds carried forward	13	524,941	5,500	-	530,441	410,542	-	911	411,453

River Church UK (295022): Final Accounts 2026

Final Audit Report

2026-06-25

Created:	2026-06-23
By:	Matthew Reilly (matthew.reilly@stewardship.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAeCGP7gDaYCo0qVm_tAvoRAxcgCgmbWaf

"River Church UK (295022): Final Accounts 2026" History

-  Document created by Matthew Reilly (matthew.reilly@stewardship.org.uk)
2026-06-23 - 3:42:26 PM GMT
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-  Signer attilio@river-church.uk entered name at signing as A. Morosini
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Accounts

Dartford Community Church (operating as River Church UK)

Report and Accounts
Year ended 31 August 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**

**CHARITY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2024**

Trustees	A Morosini J Elsdon (resigned 16 January 2024) D Hall O M Ajala (appointed 16 January 2024)
Key Staff	Ian Travers Quinton Handscomb
Governing Document	Declaration of Trust dated June 1986, amended August 2006 and September 2006.
Charity Registration Number	295022
Working name	River Church UK
Principal Address	224 Shepherds Lane Dartford DA1 2PW
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank plc Co-operative Bank plc

Contents	Page
Charity Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-14
Detailed Statement of Financial Activities with Comparatives	15

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The objects of the charity, as set out in its governing document are:

- a) to further religious or secular education
- b) to advance the Christian faith in the United Kingdom or overseas
- c) encourage missionary activity designed to spread the Christian faith
- d) the relief and comfort of the poor, the needy, the sick and aged

The Trust seeks to demonstrate Christian faith by living out authentic church life in Dartford and further afield. The following five values guide the Church:

1. Pursuing:

To encounter God's presence through the Bible, devoted prayer, and Spirit-filled worship.

2. Belonging

To ensure our activities help everyone to feel at home with us, wherever they're from, whatever their background, leading to a church family that reflects the love of God through the rich diversity of our community.

3. Serving:

To include in our programme commitments to helping those around us in the church and the wider community.

4. Reaching:

To use our resources to broadcast the Gospel: we want everyone to know there's a Saviour that loves them.

5. Restoring:

To apply Jesus' love, forgiveness, acceptance and grace to bring hope that saves, heals and restores people.

Review of activities

From September 2023 to August 2024, we have made opportunities for people to experience the love of God and respond to the Gospel message through our regular Sunday meetings, a variety of mid-week meetings, other special events as well as welcoming new people into membership of the church.

We are encouraged that our church membership continues to reflect the broader community. With a diverse formal membership of 211, we saw an increase of 36 members. The highest attendance, based on a rolling 10-week average, was recorded in June 2024, with 239 attendees, including 27 visitors.

In collaboration with other Dartford churches, we supported the Foodbank initiative by staffing the centre, collecting essential supplies, and contributing financial aid.

As members of the Catalyst family of churches, we participated in their ministry by attending conferences, supporting pastoral visits to overseas workers, and contributing regular financial support to projects both in the UK and globally.

In October 2023 the church changed its operating name from "Dartford Community Church" to "River Church UK" and the Charity Commission was notified of our new working name on 13th October 2023. This change was publicly implemented on 29th October 2023 through updates to the website, printed materials, and subsequently on bank accounts and other documents.

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2024**

Review of activities continued

Plans were developed to launch Sunday services in Gravesend starting in September 2024. These afternoon meetings build upon the bi-monthly informal gatherings that had been running successfully for some time.

Specific activities of note are:

- November 2023: In the three weeks leading up to Christmas 2023, the church leased an empty shop in Gravesend to host "The Harbour," a drop-in centre open on Saturdays and Tuesdays. It welcomed 450 visitors, ranging in age from 8 to 93 years, supported by over 60 volunteers. A fixed-term part-time position was established to manage the initiative.
- December 2023: We supported the AMEN charity through the Christmas Shoebox appeal for Romania.
- December 2023: Alongside "The Harbour," we launched an initiative called "The Feast," distributing 261 Christmas hampers to families with school children receiving pupil premium, reaching almost 1,200 people. This project was funded by local churches and businesses.
- January 2024: Our Youth Pastor, accompanied by 27 young people, attended a Youth Weekend Away.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

Financial review

The members of the church have continued to support the work of the church generously.

During the year fell by £7,748 to £328,413, and expenditure increased by £10,346 to £324,185. As a result the charity has reported a surplus of £4,228 (2023: £22,322) and the charity's net assets have increased by this amount to £411,453. Net assets comprised tangible fixed assets of £171,298 (represented mainly by a church building), cash of £246,427 (of which £911 is restricted) less other net current liabilities of £6,272.

The Trustees are confident that charity can continue operating for the next 12 months.

Reserves policy

The Board of Trustees have set a policy of retaining reserves sufficient for the foreseeable needs of the Church. Specific amounts are set aside to meet normal costs for up to twelve months of the level of committed expenditure over guaranteed income. In the next period, the Trustees will form a long term plan to assign the additional reserves that have recently built up to further grow the objectives of the charity. This will include additional staff to run the children's work, sponsoring an student year placement in the church and continued investment in audio visual equipment.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

A. Morosini

A. Morosini (Jun 18, 2025 20:18 GMT+1)

A. MOROSINI, CHAIR OF TRUSTEES

Date: Jun 18, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2024 on pages 6 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ajay Rajani
Ajay Rajani (Jun 19, 2025 06:47 GMT+1)

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jun 19, 2025

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	313,672	9,961	323,633	318,485
Charitable activities	4	2,677	-	2,677	16,796
Investments	5	2,104	-	2,104	881
Total income and endowments		318,453	9,961	328,413	336,161
EXPENDITURE ON:					
Charitable activities	6	299,927	24,259	324,185	313,839
Total expenditure		299,927	24,259	324,185	313,839
Net income/(expenditure)		18,526	(14,298)	4,228	22,322
Transfers between funds	13	(12,048)	12,048	-	-
Net movement in funds		6,478	(2,250)	4,228	22,322
Reconciliation of funds:					
Total funds brought forward		404,064	3,161	407,225	384,903
Total funds carried forward	13	410,542	911	411,453	407,225

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 8 to 15 form part of these accounts.

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**

BALANCE SHEET

AS AT 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	8	171,298	-	171,298	164,131
		<u>171,298</u>	<u>-</u>	<u>171,298</u>	<u>164,131</u>
CURRENT ASSETS					
Debtors	9	10,956	-	10,956	4,422
Cash at bank and in hand	10	245,516	911	246,427	252,369
		256,472	911	257,383	256,791
CREDITORS: Amounts falling due within one year	11	(17,227)	-	(17,227)	(13,697)
		<u>239,244</u>	<u>911</u>	<u>240,155</u>	<u>243,094</u>
Net current assets / (liabilities)					
		<u>239,244</u>	<u>911</u>	<u>240,155</u>	<u>243,094</u>
TOTAL NET ASSETS		<u>410,542</u>	<u>911</u>	<u>411,453</u>	<u>407,225</u>
FUND BALANCES					
Unrestricted Funds	13				
General funds		410,542	-	410,542	404,064
Restricted Funds		-	911	911	3,161
		<u>410,542</u>	<u>911</u>	<u>411,453</u>	<u>407,225</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

A. Morosini
A. Morosini (Jun 18, 2025 20:18 GMT+1)

A. MOROSINI, CHAIR OF TRUSTEES

Jun 18, 2025

Date

Charity number: 295022

The notes on pages 8 to 15 form part of these accounts.

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1 Statutory Information

The charity is a Trust registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: 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) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from bank interest.

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

2 Accounting Policies (continued)

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Is not depreciated (because it is maintained to a high standard)
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	273,668	270,539
Donations in kind (see below)	230	3,500
Gift aid recoverable	49,734	44,446
	<u>323,633</u>	<u>318,485</u>

Donations in kind comprise:

Goods donated for:		
Distribution to Ukraine refugees in Poland	-	3,500
Distribution via the Harbour/Feast initiative	230	3,500
	<u>230</u>	<u>3,500</u>

4 Income from charitable activities

	2024	2023
	£	£
Income from events	<u>2,677</u>	<u>16,796</u>

5 Investment income

	2024	2023
	£	£
Bank interest	<u>2,104</u>	<u>881</u>
	<u>2,104</u>	<u>881</u>

6 Charitable expenditure

	2024	2023
	£	£
a Costs incurred directly on specific activities		
Employment costs	185,095	155,487
Staff expenses	8,097	8,042
Ministry costs	18,521	32,484
Rent and maintenance	19,544	17,847
Utilities	2,953	2,324
Conferences and training	6,170	4,778
Equipment	12,272	8,762
Harbour and Feast project	20,009	-
Event expenses	8,568	30,541
Supply trips to Poland to support Ukrainian refugees	-	3,825
Congregational & volunteer thank you gifts	1,110	1,693
	<u>282,338</u>	<u>265,782</u>
Grants payable (note 6c)	21,602	32,521
	<u>303,940</u>	<u>298,304</u>

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

6 Charitable expenditure continued

	2024 £	2023 £
b Costs incurred on support & administration		
Governance costs	3,300	3,180
Professional fees	6,254	4,644
Insurance	1,190	1,158
Depreciation of tangible fixed assets	5,499	3,427
Other administrative expenses	4,002	3,126
	<u>20,245</u>	<u>15,536</u>
Total expenditure	<u>324,185</u>	<u>313,839</u>

Governance costs comprise the fee payable to the independent examiner for preparing and examining the accounts, which was £3,300 (2023: £3,180).

c Grants payable

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	9,062	6,200	15,262
Grants for the relief of poverty	4,090	2,250	6,340
	<u>13,152</u>	<u>8,450</u>	<u>21,602</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	13,730	7,500	21,230
Grants for the relief of poverty	3,540	7,751	11,291
	<u>17,270</u>	<u>15,251</u>	<u>32,521</u>

The charity's principal grants to institutions comprised:

	2024 £	2023 £
Catalyst Network	6,000	6,000
Catalyst Network - Earthquake Appeal	-	5,000
Light of Dawn	-	2,500
Dartford Foodbank	2,000	2,100
STEPS Global	1,710	-
Gravesham Foodbank	1,000	-
Gravesham Sanctuary	1,000	-
King's Church Uckfield	-	1,000
Grants to institutions for less than £1,000 each	1,442	670
	<u>13,152</u>	<u>17,270</u>

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 6.3 (2023: 5.3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received employment benefits totalling £111,885 (2023: £105,050).

No trustees received employment benefits in either the current or preceding year.

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

8 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2024 £
Cost or valuation			
At 1 September 2023	160,000	14,708	174,708
Additions	-	12,666	12,666
At 31 August 2024	<u>160,000</u>	<u>27,374</u>	<u>187,374</u>
Accumulated depreciation			
At 1 September 2023	-	10,577	10,577
Charge for the year	-	5,499	5,499
At 31 August 2024	<u>-</u>	<u>16,076</u>	<u>16,076</u>
Net book value			
At 31 August 2024	<u>160,000</u>	<u>11,298</u>	<u>171,298</u>
At 31 August 2023	<u>160,000</u>	<u>4,131</u>	<u>164,131</u>

Freehold property was valued for insurance purposes at £160,000 as at 1 September 2019.

9 Debtors: falling due within one year

	2024 £	2023 £
Gift aid recoverable	9,031	2,948
Other debtors	<u>1,925</u>	<u>1,474</u>
	<u>10,956</u>	<u>4,422</u>

10 Cash at Bank and in Hand

	2024 £	2023 £
Cash at bank with immediate access	<u>246,427</u>	<u>252,369</u>
	<u>246,427</u>	<u>252,369</u>

11 Creditors: liabilities falling due within one year

	2024 £	2023 £
Taxation and social security	3,257	-
Other creditors	10,670	6,517
Accruals	3,300	3,180
Grant obligations	-	4,000
	<u>17,227</u>	<u>13,697</u>

12 Pension commitments

During the year employer's pension contributions totalling £4,878 (2023: £4,121) were payable to defined contribution personal pension schemes. Pension contributions of £969 were owing at the balance sheet date (2023: £807).

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	<u>404,064</u>	<u>318,453</u>	<u>(299,927)</u>	<u>(12,048)</u>	<u>410,542</u>
<i>Restricted Funds</i>					
Hardship	3,161	-	(2,250)	-	911
Harbour/Feast	-	9,611	(20,009)	10,398	-
Foodbank	-	350	(2,000)	1,650	-
	<u>3,161</u>	<u>9,961</u>	<u>(24,259)</u>	<u>12,048</u>	<u>911</u>
Aggregate of funds	<u>407,225</u>	<u>328,413</u>	<u>(324,185)</u>	<u>-</u>	<u>411,453</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	171,298	-	-	171,298
Debtors	10,956	-	-	10,956
Cash at bank and in hand	245,516	-	911	246,427
Creditors falling due within one year	(17,227)	-	-	(17,227)
	<u>410,542</u>	<u>-</u>	<u>911</u>	<u>411,453</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>General Unrestricted Funds</i>	<u>384,103</u>	<u>327,306</u>	<u>(301,063)</u>	<u>(6,282)</u>	<u>404,064</u>
<i>Restricted Funds</i>					
Ukraine/Poland	-	7,355	(12,126)	4,771	-
Hardship	800	1,500	(650)	1,511	3,161
	<u>800</u>	<u>8,855</u>	<u>(12,776)</u>	<u>6,282</u>	<u>3,161</u>
Aggregate of funds	<u>384,903</u>	<u>336,161</u>	<u>(313,839)</u>	<u>-</u>	<u>407,225</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Tangible fixed assets	164,131	-	-	164,131
Debtors	4,422	-	-	4,422
Cash at bank and in hand	249,208	-	3,161	252,369
Creditors falling due within one year	(13,697)	-	-	(13,697)
	<u>404,064</u>	<u>-</u>	<u>3,161</u>	<u>407,225</u>

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

13 Funds continued

The **Hardship** fund was created by donations received to support of people known to the church who are experiencing considerable financial hardship

The **Ukraine/Poland** fund was created by donations received to support a trip to Poland with supplies for Ukrainian refugees

The **Harbour/Feast** fund was created from donations received to help open and run a temporary drop in centre in Gravesend and to provide Christmas hampers to families in need

The **Foodbank** fund was created by donations received to help support the Dartford Foodbank, principally through grant making.

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £40,279 (2023: £40,302) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- a) Emma Handscomb, who is closely related to Quinton Handscomb (a member of key management), received employment benefits totalling £19,145 (2023: £14,614) for serving in a worship and communications role.

No expenses (2023: £nil) were paid to (or for) trustees for carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**DARTFORD COMMUNITY CHURCH
(OPERATING AS RIVER CHURCH UK)**
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	2024				2023			
		Unrestricted funds		Restricted	Total	Unrestricted funds		Restricted	Total
		General	Designated	2024	2024	General	Designated	2023	2023
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	313,672	-	9,961	323,633	309,630	-	8,855	318,485
Charitable activities	4	2,677	-	-	2,677	16,796	-	-	16,796
Investments	5	2,104	-	-	2,104	881	-	-	881
Total income and endowments		318,453	-	9,961	328,413	327,306	-	8,855	336,161
EXPENDITURE ON:									
Charitable activities:	6	299,927	-	24,259	324,185	301,063	-	12,776	313,839
Total Expenditure		299,927	-	24,259	324,185	301,063	-	12,776	313,839
Net income/(expenditure)		18,526	-	(14,298)	4,228	26,243	-	(3,921)	22,322
Transfers between funds	13	(12,048)	-	12,048	-	(6,282)	-	6,282	-
Net movement in funds		6,478	-	(2,250)	4,228	19,961	-	2,361	22,322
Reconciliation of funds:									
Total funds brought forward		404,064	-	3,161	407,225	384,103	-	800	384,903
Total funds carried forward	13	410,542	-	911	411,453	404,064	-	3,161	407,225

Accounts

Dartford Community Church operating as River Church UK

Report and Accounts

Year ended 31 August 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

DARTFORD COMMUNITY CHURCH
operating as River Church UK
CHARITY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023

Trustees	A Morosini J Elsdon (resigned 16 January 2024) D Hall O M Ajala (appointed 16 January 2024)
Key Staff	Ian Travers Quinton Handscomb
Governing Document	Declaration of Trust dated June 1986, amended August 2006 and September 2006.
Charity Registration Number	295022
Principal Address & Registered Office	224 Shepherds Lane Dartford DA1 2PW
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank plc Co-operative Bank plc

Contents	Page
Charity Information	1
Trustees' Annual Report	2-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-16
Detailed Statement of Financial Activities with Comparatives	17

DARTFORD COMMUNITY CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate Christian faith by living out authentic church life in Dartford and further afield. The following five values guide the Church:

1. Pursuing:

To encounter God's presence through the Bible, devoted prayer, and Spirit-filled worship.

2. Belonging

To ensure our activities help everyone to feel at home with us, wherever they're from, whatever their background, leading to a church family that reflects the love of God through the rich diversity of our community.

3. Serving:

To include in our programme commitments to helping those around us in the church and the wider community.

4. Reaching:

To use our resources to broadcast the Gospel: we want everyone to know there's a Saviour that loves them.

5. Restoring:

To apply Jesus' love, forgiveness, acceptance and grace to bring hope that saves, heals and restores people.

Review of activities

From September 2022 to August 2023, we have made opportunities for people to experience the love of God and respond to the Gospel message through our regular Sunday meetings, a variety of mid-week meetings, other special events as well as welcoming new people into membership of the church.

We are encouraged that church membership continues to reflect the wider community with a diverse formal membership of 175. The membership grew by 27 and 10 people were baptised on Easter Sunday 2023. Sunday attendance in May 2023 was a rolling average of 200.

To support the growing church two appointments were made: a Part time Operations Manager in September 2022 and in May 2023: a part time Children's worker whose duties include being the lead on safeguarding training and facilitating the DBS process.

DARTFORD COMMUNITY CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

Review of activities (continued)

Specific activities of note are:

- Together with members of other Dartford churches continued to support the Foodbank initiative by assisting with the manning of the centre as well as collecting donated essential supplies and donating funds.
- Through DCC's membership of the Catalyst family of churches, we continued to support its ideals and ministry through attendance by leaders and other church members at conferences. We also support their work through regular financial giving to projects, both in the UK and the wider world. As part of this £5,000 was donated to supporting our churches response in Turkey/Syria following the earthquake.
- December 2022: Supporting the AMEN charity via the Christmas Shoebox appeal to Romania
- February 2023: the church made donations of £12,000 to support Ukraine refugees including pastors based in Poland and further afield. This was made up from cash gifts and items purchased in Poland by four members travelling to there. This allowed them to meet the Pastors to also give moral support
- June 2023: 231 people including many non-members attended the Church Weekend Away
- August 2023: Working with the school's family liaison officer at a school in Gravesend, 30 children from vulnerable families were invited to summer activities. As many families faced the first week of summer holidays without any lunch provision, the church provided 'summer hampers' including to help ease the burden. They were invited to choose the contents to protect their dignity as much as possible. Feedback from the families and the school's Head was resoundingly positive, inviting the church to continue its partnership with the school.
- January 2023: The Youth Pastor and 27 young people attend a Youth Weekend Away
- August 2023: 23 young people attend the Newday Festival

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

Financial review

The members of the church have continued to support the work of the church generously.

The end of year accounts record income of £336,161 (2022: £308,269) and expenditure of £313,839 (2022: £293,549). This resulted in a surplus of expenditure over income of £22,322 (2022: £14,720). The charity's net assets increased by the same amount, to £407,225, of which £404,064 are unrestricted. Net current assets increased by £24,546 to £243,094, of which £239,933 are unrestricted.

The Trustees are confident that charity can continue operating for the next 18 months.

DARTFORD COMMUNITY CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

Reserves policy

The Board of Trustees have set a policy of retaining reserves sufficient for the foreseeable needs of the Church. Specific amounts are set aside to meet normal costs for up to twelve months of the level of committed expenditure over guaranteed income. In the next period, the Trustees will form a long term plan to assign the additional reserves that have recently built up to further grow the objectives of the charity. This will include additional staff to run the children's work, sponsoring an student year placement in the church and continued investment in audio visual equipment.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Plans for the future

In October 2023, the charity changed its operating name to "River Church". This will be formalised in the charity's registration with the Charity Commission during the 2023-2024 financial year.

In November and December 2023, on Saturdays and Tuesdays, the church opened a "drop in" centre in Gravesend with activities for children and opportunities for conversations and prayer. It was staffed by over 60 church member volunteers. In its first 3 weeks, over 450 adults & children visited being a diverse mix e.g. from 8 weeks old to 93 years old. This initiative explored the opportunity to create another site for River Church services in 2024 and beyond.

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DARTFORD COMMUNITY CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

Approval

This report was approved by the trustees and signed on their behalf by:

Attilio Morosini
Attilio Morosini (Jun 21, 2024 14:33 GMT+1)

A. MOROSINI, CHAIR OF TRUSTEES

Date: Jun 21, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
DARTFORD COMMUNITY CHURCH
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2023 on pages 7 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 11.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lourens du Plessis
Lourens du Plessis (Jun 21, 2024 14:48 GMT+1)

Lourens du Plessis ACA CA(SA)
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jun 21, 2024

DARTFORD COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	309,630	8,855	318,485	293,409
Charitable activities	4	16,796	-	16,796	14,830
Investments	5	881	-	881	30
Total income and endowments		327,306	8,855	336,161	308,269
EXPENDITURE ON:					
Charitable activities	6	301,063	12,776	313,839	293,549
Total expenditure		301,063	12,776	313,839	293,549
Net income/(expenditure)		26,243	(3,921)	22,322	14,720
Transfers between funds	13	(6,282)	6,282	-	-
Net movement in funds		19,961	2,361	22,322	14,720
Reconciliation of funds:					
Total funds brought forward		384,103	800	384,903	370,183
Total funds carried forward	13	404,064	3,161	407,225	384,903

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 9-16 form part of these accounts.

DARTFORD COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	8	164,131	-	164,131	166,355
		<u>164,131</u>	<u>-</u>	<u>164,131</u>	<u>166,355</u>
CURRENT ASSETS					
Debtors	9	4,422	-	4,422	3,034
Cash at bank and in hand	10	249,208	3,161	252,369	226,205
		253,630	3,161	256,791	229,239
CREDITORS: Amounts falling due within one year	11	(13,697)	-	(13,697)	(10,691)
Net current assets / (liabilities)		<u>239,933</u>	<u>3,161</u>	<u>243,094</u>	<u>218,548</u>
TOTAL NET ASSETS		<u>404,064</u>	<u>3,161</u>	<u>407,225</u>	<u>384,903</u>
FUND BALANCES					
Unrestricted Funds	13				
General funds		404,064	-	404,064	384,103
		<u>404,064</u>	<u>-</u>	<u>404,064</u>	<u>384,103</u>
Restricted Funds		-	3,161	3,161	800
		<u>404,064</u>	<u>3,161</u>	<u>407,225</u>	<u>384,903</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Attilio Morosini
Attilio Morosini (Jun 21, 2024 14:33 GMT+1)

A. MOROSINI, CHAIR OF TRUSTEES

Date: Jun 21, 2024

Charity number: 295022

The notes on page 9-16 form part of these accounts.

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Statutory Information

The charity is trust registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: 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) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

2 Accounting Policies (continued)

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Is not depreciated (because it is maintained to a high standard)
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2023	2022
	£	£
Donations of cash and similar	270,539	254,411
Donations in kind (note 3a)	3,500	5,000
Income tax recoverable	44,446	33,998
	<u>318,485</u>	<u>293,409</u>

a Donations in kind comprise:

	2023	2022
	£	£
Goods donated for:		
Distribution to Ukraine refugees in Poland	3,500	5,000
	<u>3,500</u>	<u>5,000</u>

4 Income from charitable activities

	2023	2022
	£	£
Newday	6,240	5,075
Weekend Away	9,556	9,755
Other events	1,000	-
	<u>16,796</u>	<u>14,830</u>

5 Investment income

	2023	2022
	£	£
Bank interest	881	30
	<u>881</u>	<u>30</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

6 Charitable expenditure

	2023 £	2022 £
a Costs incurred directly on specific activities		
Employment costs	155,487	142,964
Staff expenses	8,042	3,221
Ministry costs	32,484	30,488
Rent and maintenance	17,847	14,753
Utilities	2,324	2,289
Events and evangelism	1,996	739
Conferences and training	4,778	624
Equipment	8,762	10,223
Newday	10,465	12,185
Weekend Away	18,081	16,353
Supply trips to Poland to support Ukrainian refugees	3,825	3,442
Congregational & Volunteer Thank You Gifts	1,693	849
	265,782	238,132
Grants payable (note 8c)	32,521	43,433
	<u>298,303</u>	<u>281,565</u>
b Costs incurred on support & administration		
Governance and professional costs	7,824	6,829
Insurance	1,158	1,005
Depreciation of tangible fixed assets	3,427	3,376
Other costs	3,126	773
	<u>15,536</u>	<u>11,984</u>
Total expenditure	<u>313,839</u>	<u>293,549</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,180 (2022: £3,000). This is included under Governance and professional costs.

c Grants payable

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	13,730	7,500	21,230
Grants for the relief of poverty	3,540	7,751	11,291
	<u>17,270</u>	<u>15,251</u>	<u>32,521</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	23,855	7,150	31,005
Grants for the relief of poverty	4,528	7,900	12,428
	<u>28,383</u>	<u>15,050</u>	<u>43,433</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

6 Charitable expenditure (continued)

The charity's principal grants to institutions comprised:

	2023	2022
	£	£
Catalyst Network	6,000	6,000
Catalyst Network - Ukraine	-	15,000
Catalyst Network - Earthquake Appeal	5,000	-
Hope Church Worcester	-	1,000
Dartford Foodbank	2,100	1,366
Wilmington Community Church	-	1,500
Christians Against Poverty (CAP)	120	3,161
Light of Dawn	2,500	-
King's Church Uckfield	1,000	-
Grants to institutions for less than £1,000 each	550	355
	<u>17,270</u>	<u>28,383</u>

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 5.3 (2022: 5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

During the year key management received employment benefits totalling £105,050 (2022: £99,043).

No trustees received employment benefits in either the current or preceding year.

8 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2023 £
Valuation			
At 1 September 2022	160,000	13,505	173,505
Additions	-	1,203	1,203
Disposals	-	-	-
At 31 August 2023	<u>160,000</u>	<u>14,708</u>	<u>174,708</u>
Accumulated depreciation			
At 1 September 2022	-	7,150	7,150
Charge for the year	-	3,427	3,427
Eliminated on disposal	-	-	-
At 31 August 2023	<u>-</u>	<u>10,577</u>	<u>10,577</u>
Net book value			
At 31 August 2023	<u>160,000</u>	<u>4,131</u>	<u>164,131</u>
At 31 August 2022	<u>160,000</u>	<u>6,355</u>	<u>166,355</u>

Freehold property was valued for insurance purposes at £160,000 as at 1 September 2019.

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

9 Debtors: falling due within one year

	2023	2022
	£	£
Tax recoverable	2,948	3,034
Prepayments and accrued income	1,474	-
Total debtors	4,422	3,034

10 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	252,369	226,205
	252,369	226,205

11 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Taxation and social security	-	2,506
Other creditors	6,517	5,185
Accruals	3,180	3,000
Grant obligations	4,000	-
	13,697	10,691

12 Pension commitments

During the year employer's pension contributions totalling £4,121 (2022: £3,269) were payable to defined contribution personal pension schemes. Pension contributions of £807 were owing at the balance sheet date (2022: £623).

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>General Unrestricted Funds</i>	384,103	327,306	(301,063)	(6,282)	-	404,064
Total Unrestricted Funds	384,103	327,306	(301,063)	(6,282)	-	404,064
<i>Restricted Funds</i>						
Ukraine/Poland	-	7,355	(12,126)	4,771	-	-
Hardship	800	1,500	(650)	1,511	-	3,161
	800	8,855	(12,776)	6,282	-	3,161
Aggregate of funds	384,903	336,161	(313,839)	-	-	407,225

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

13 Funds (continued)

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2023
	General funds	Designated funds	funds	
	£	£	£	£
Tangible fixed assets	164,131	-	-	164,131
Debtors	4,422	-	-	4,422
Cash at bank and in hand	249,208	-	3,161	252,369
Creditors falling due within one year	(13,697)	-	-	(13,697)
	<u>404,064</u>	<u>-</u>	<u>3,161</u>	<u>407,225</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Gains and losses	Closing balance
	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£
<i>General Unrestricted Funds</i>	369,183	300,484	(280,295)	(5,269)	-	384,103
Total Unrestricted Funds	<u>369,183</u>	<u>300,484</u>	<u>(280,295)</u>	<u>(5,269)</u>	<u>-</u>	<u>384,103</u>
<i>Restricted Funds</i>						
Christians Against Poverty	-	-	(3,161)	3,161	-	-
Ukraine/Poland	-	6,335	(8,442)	2,107	-	-
Hardship	1,000	1,450	(1,650)	-	-	800
	<u>1,000</u>	<u>7,785</u>	<u>(13,254)</u>	<u>5,269</u>	<u>-</u>	<u>800</u>
Aggregate of funds	<u>370,183</u>	<u>308,269</u>	<u>(293,549)</u>	<u>-</u>	<u>-</u>	<u>384,903</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

13 Funds (continued)

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2022 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	166,355	-	-	166,355
Debtors	3,034	-	-	3,034
Cash at bank and in hand	225,405	-	800	226,205
Creditors falling due within one year	(10,691)	-	-	(10,691)
	<u>384,103</u>	<u>-</u>	<u>800</u>	<u>384,903</u>

The Christians Against Poverty (CAP) Fund is in support of a local community CAP debt centre.

The Hardship Fund is for the support of people known to the church who are experiencing considerable financial hardship

The Ukraine/Poland Fund was to support a trip to Poland with supplies for Ukrainian refugees

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £40,302 (2022: £43,042) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid no expenses (2022: £nil) to or for trustees for carrying out duties associated with being trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

DARTFORD COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 AUGUST 2023

Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
	General	Designated	Restricted	Total	General	Designated	Restricted	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:								
Donations and legacies	309,630	-	8,855	318,485	285,624	-	7,785	293,409
Charitable activities	16,796	-	-	16,796	14,830	-	-	14,830
Investments	881	-	-	881	30	-	-	30
Total income and endowments	327,306	-	8,855	336,161	300,484	-	7,785	308,269
EXPENDITURE ON:								
Charitable activities:	301,063	-	12,776	313,839	280,295	-	13,254	293,549
Total Expenditure	301,063	-	12,776	313,839	280,295	-	13,254	293,549
Net income/(expenditure)	26,243	-	(3,921)	22,322	20,189	-	(5,469)	14,720
Transfers between funds	(6,282)	-	6,282	-	(5,269)	-	5,269	-
Net movement in funds	19,961	-	2,361	22,322	14,920	-	(200)	14,720
Reconciliation of funds:								
Total funds brought forward	384,103	-	800	384,903	369,183	-	1,000	370,183
Total funds carried forward	404,064	-	3,161	407,225	384,103	-	800	384,903

Accounts

Dartford Community Church

Report and Accounts
Year ended 31 August 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

DARTFORD COMMUNITY CHURCH
CHARITY INFORMATION
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

Trustees	A Morosini J Elsdon D Hall
Key Staff	Ian Travers Quinton Handscomb
Governing Document	Declaration of Trust dated June 1986, amended August 2006 and September 2006.
Charity Registration Number	295022
Principal Address	Glen Almond Church Hill Wilmington Kent DA2 7DY
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank plc

Contents	Page
Charity Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-13
Detailed Statement of Financial Activities with Comparatives	14

DARTFORD COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate Christian faith by living out authentic church life in Dartford and further afield. The following five values guide the Church:

1. Pursuing:

To encounter God's presence through the Bible, devoted prayer, and Spirit-filled worship.

2. Belonging

To ensure our activities help everyone to feel at home with us, wherever they're from, whatever their background, leading to a church family that reflects the love of God through the rich diversity of our community.

3. Serving:

To include in our programme commitments to helping those around us in the church and the wider community.

4. Reaching:

To use our resources to broadcast the Gospel: we want everyone to know there's a Saviour that loves them.

5. Restoring:

To apply Jesus' love, forgiveness, acceptance and grace to bring hope that saves, heals and restores people.

Review of Activities

From September 2021 to August 2022, we have made opportunities for people to experience the love of God and respond to the Gospel message through our regular Sunday meetings, a variety of mid-week meetings and at other special events welcoming new people into membership of the church.

We are encouraged that church membership continues to reflect the wider community with a diverse membership of 160 people (approx.).

Specific activities of note are:

- Together with members of other Dartford churches continued to support the Foodbank initiative by assisting with the manning of the centre as well as collecting donated essential supplies and donating £1,366 to Foodbank.
- Through DCC's membership of the Catalyst family of churches, we continued to support its ideals and ministry through attendance by leaders and other church members at conferences. We also support their work through regular financial giving to projects, both in the UK and the wider world. As part of this, following the Trustees approved a £15,000 gift to the Catalyst fund to support the Ukrainian people via our affiliated churches. Additionally church members took part in a 'supply van' trips to Krakow, with relief for refugees.

DARTFORD COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

- Providing financial support to a family with a long-term goal to establish a church in the Middle East.
- Grew a partnership with Westcourt Primary school to launch Glow Kids – an after-school kids club with activities and Christian teaching. Events included a week-long summer play scheme and a Christmas party for 50 children.
- Launched STEPS – a 12-week course for guiding people towards freedom from issues and challenges life brings.
- Committed membership grew by 15 and 7 people were baptised in November 2021
- Dec 2021: Supporting the AMEN charity via the Christmas Shoebox appeal to Romania
- May 2022: launched Gravesend Missional Community in focused on missional and social action activities into Gravesend.
- June 2022: DCC held a weekend event of worship, teaching and recreation at Otford Manor for 193 people – including children and young adults. ‘Pay what you can’ was the basis of ticket cost.
- August 2022: 20 young people attended the Newday Festival

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

Financial review

The members of the church have continued to support the work of the church generously. The end of year accounts record income of £308,269 and expenditure of £293,549. This resulted in a surplus of income over expenditure of £14,720. The Trustees are confident that charity can continue operating for the next 18 months.

Reserves policy

The Board of Trustees have set a policy of retaining reserves sufficient for the foreseeable needs of the Church. Specific amounts are set aside to meet normal costs for up to twelve months of the level of committed expenditure over guaranteed income. In the next period, the Trustees will form a long term plan to assign the additional reserves that have recently built up to further grow the objects of the charity.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

DARTFORD COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

A Morosini

A Morosini, Chair of Trustees

Date: 19 June 2023

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
DARTFORD COMMUNITY CHURCH
('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2022 on pages 6 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lourens du Plessis

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales

19 June 2023

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

DARTFORD COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	285,624	7,785	293,409	256,121
Charitable activities	4	14,830	-	14,830	-
Interest	5	30	-	30	55
Total income and endowments		300,484	7,785	308,269	256,176
EXPENDITURE ON:					
Charitable activities	6	280,295	13,254	293,549	225,663
Total expenditure		280,295	13,254	293,549	225,663
Net income/(expenditure)		20,189	(5,469)	14,720	30,513
Transfers between funds	13	(5,269)	5,269	-	-
		14,920	(200)	14,720	30,513
Net movement in funds		14,920	(200)	14,720	30,513
Reconciliation of funds:					
Total funds brought forward		369,183	1,000	370,183	339,670
Total funds carried forward	13	384,103	800	384,903	370,183

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 8-14 form part of these accounts.

DARTFORD COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	8	166,355	-	166,355	164,944
		<u>166,355</u>	<u>-</u>	<u>166,355</u>	<u>164,944</u>
CURRENT ASSETS					
Debtors	9	3,034	-	3,034	4,506
Cash at bank and in hand	10	225,405	800	226,205	210,062
		<u>228,439</u>	<u>800</u>	<u>229,239</u>	<u>214,568</u>
CREDITORS: Amounts falling due within one year	11	(10,691)	-	(10,691)	(9,329)
		<u>(10,691)</u>	<u>-</u>	<u>(10,691)</u>	<u>(9,329)</u>
Net current assets / (liabilities)		<u>217,748</u>	<u>800</u>	<u>218,548</u>	<u>205,239</u>
Total assets less current liabilities		<u>384,103</u>	<u>800</u>	<u>384,903</u>	<u>370,183</u>
TOTAL NET ASSETS		<u>384,103</u>	<u>800</u>	<u>384,903</u>	<u>370,183</u>
FUND BALANCES					
Unrestricted Funds	13				
General funds		384,103	-	384,103	369,183
Restricted Funds		<u>-</u>	<u>800</u>	<u>800</u>	<u>1,000</u>
		<u>384,103</u>	<u>800</u>	<u>384,903</u>	<u>370,183</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

A Morosini

Date 19 June 2023

A Morosini, Chair of Trustees

Charity number: 295022

The notes on page 8-14 form part of these accounts.

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

1 Statutory Information

The charity is a trust registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention .

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: 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) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The previous year's accounts were prepared using the receipts and payments basis but, this year, the charity was obliged to prepare its accounts using the accruals basis. The results for 2019, which are comparatives quoted in these accounts, have been restated using the accruals basis (see note 32 for details).

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Is not depreciated (because it is maintained to a high standard)
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations

	2022 £	2021 £
Donations of cash and similar	254,411	220,374
Donations in kind (note 3a)	5,000	-
Income tax recoverable	33,998	35,747
	<u>293,409</u>	<u>256,121</u>

a Donations in kind comprise:

	2022 £	2021 £
Goods donated for:		
Distribution to Ukraine Refugees in Poland	5,000	-
	<u>5,000</u>	<u>-</u>

4 Income from charitable activities

	2022 £	2021 £
Newday	5,075	-
Weekend Away	9,755	-
	<u>14,830</u>	<u>-</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

5 Investment income

	2022	2021
	£	£
Bank interest	30	55
	<u>30</u>	<u>55</u>

6 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Employment costs	142,964	139,731
Staff expenses	3,221	477
Ministry costs	30,488	27,180
Rent and maintenance	14,753	5,252
Utilities	2,289	3,060
Insurance	1,005	1,103
Governance and professional costs	6,829	7,746
Events and evangelism	739	600
Conferences and training	624	651
Equipment	10,223	10,114
Depreciation of tangible fixed assets	3,376	2,179
Other costs	773	244
Newday	12,185	-
Weekend Away	16,353	-
Supply trips to Poland to support Ukrainian refugees	3,442	-
Congregational & Volunteer Thank You Gifts	849	-
	<u>250,116</u>	<u>198,337</u>
Grants payable (note 6b)	43,433	27,325
Total expenditure	<u>293,549</u>	<u>225,663</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,000 (2021: £2,580). This is included under Governance and professional costs.

b Grants payable

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	23,855	7,150	31,005
Grants for the relief of poverty	4,528	7,900	12,428
	<u>28,383</u>	<u>15,050</u>	<u>43,433</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2021
	£	£	£
Grants for UK and overseas mission	10,750	6,375	17,125
Grants for the relief of poverty	9,718	482	10,200
	<u>20,468</u>	<u>6,858</u>	<u>27,325</u>

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
New Frontiers	6,000	10,750
New Frontiers - Ukraine	15,000	-
Hope Church Worcester	1,000	248
Dartford Foodbank	1,366	1,000
Wilmington Community Church	1,500	1,000
Christians Against Poverty (CAP)	3,161	6,720
Grants to institutions for less than £1,000 each	355	750
	<u>28,383</u>	<u>20,468</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 5 (2021: 5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received employment benefits totalling £99,043 (2021: £98,233)

No trustees received employment benefits in either the current or preceding year.

8 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2022 £
Valuation			
At 1 September 2021	160,000	8,718	168,718
Additions	-	4,788	4,788
Disposals	-	-	-
At 31 August 2022	<u>160,000</u>	<u>13,505</u>	<u>173,505</u>
Accumulated depreciation			
At 1 September 2021	-	3,774	3,774
Charge for the year	-	3,376	3,376
At 31 August 2022	<u>-</u>	<u>7,150</u>	<u>7,150</u>
Net book value			
At 31 August 2022	<u>160,000</u>	<u>6,355</u>	<u>166,355</u>
At 31 August 2021	<u>160,000</u>	<u>4,944</u>	<u>164,944</u>

Freehold property was valued for insurance purposes at £160,000 as at 1 September 2019.

9 Debtors: falling due within one year:

	2022 £	2021 £
Tax recoverable	3,034	2,878
Prepayment	-	1,628
	<u>3,034</u>	<u>4,506</u>

10 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	226,205	210,062
	<u>226,205</u>	<u>210,062</u>

11 Creditors: liabilities falling due within one year

	2022 £	2021 £
Fee for Accounts and Examination	3,000	2,580
Taxation and social security	2,506	-
Other creditors	5,185	6,749
	<u>10,691</u>	<u>9,329</u>

12 Pension commitments

During the year employer's pension contributions totalling £3,269 (2020: £3,187) were payable to defined contribution personal pension schemes. Pension contributions of £623 were owing at the balance sheet date (2020: £3,107).

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>General Unrestricted Funds</i>	369,183	300,484	(280,295)	(5,269)	384,103
Total Unrestricted Funds	369,183	300,484	(280,295)	(5,269)	384,103
<i>Restricted Funds</i>					
Christians Against Poverty	-	-	(3,161)	3,161	-
Ukraine/Poland	-	6,335	(8,442)	2,107	-
Hardship	1,000	1,450	(1,650)	-	800
	1,000	7,785	(13,254)	5,269	800
Aggregate of funds	370,183	(272,510)	(18,523)	5,269	384,903

The transfer above was made to zero the fund at the end of the year.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted</u> General funds £	Restricted funds £	2022 £
Tangible fixed assets	166,355	-	166,355
Debtors	3,034	-	3,034
Cash at bank and in hand	225,405	800	226,205
Creditors falling due within one year	(10,691)	-	(10,691)
	384,103	800	384,903

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>General Unrestricted Funds</i>	338,670	256,176	(206,221)	(19,442)	369,183
<i>Total Unrestricted Funds</i>	338,670	256,176	(206,221)	(19,442)	369,183
<i>Restricted Funds</i>					
Christians Against Poverty	-	-	(19,442)	19,442	-
Hardship	1,000	-	-	-	1,000
	1,000	-	(19,442)	19,442	1,000
<i>Aggregate of funds</i>	339,670	256,176	(225,663)	-	370,183

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Tangible fixed assets	164,944	-	-	164,944
Debtors	4,506	-	-	4,506
Cash at bank and in hand	209,062	-	1,000	210,062
Creditors falling due within one year	(9,329)	-	-	(9,329)
	369,183	-	1,000	370,183

The Newday Fund is for an annual Christian youth festival for Churches from all denominations.

The Christians Against Poverty (CAP) Fund is in support of a local community CAP debt centre.

The Catalyst Covid Fund is to provide financial support to UK and overseas mission during the Covid-19 pandemic

The Hardship Fund is for the support of people known to the church who are experiencing considerable financial hardship

The Ukraine/Poland Fund was to support a trip to Poland with supplies for Ukrainian refugees

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £43,042 (2021: £45,637) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

During the year the charity made no payments to, or for, related parties.

DARTFORD COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2022

		<u>Unrestricted</u> General 2022 £	Restricted 2022 £	Total 2022 £		<u>Unrestricted</u> General 2021 £	Restricted 2021 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:								
Donations	3	285,624	7,785	293,409		256,121	-	256,121
Charitable activities	4	14,830		14,830		-	-	-
Interest	5	30	-	30		55	-	55
Total income and endowments		300,484	7,785	308,269		256,176	-	256,176
EXPENDITURE ON:								
Charitable activities:	6	280,295	13,254	293,549		206,221	19,442	225,663
Total Expenditure		280,295	13,254	293,549		206,221	19,442	225,663
Net income/(expenditure)		20,189	(5,469)	14,720		49,955	(19,442)	30,513
Transfers between funds	13	(5,269)	5,269	-		(19,442)	19,442	-
Net movement in funds		14,920	(200)	14,720		30,513	-	30,513
Reconciliation of funds:								
Total funds brought forward		369,183	1,000	370,183		338,670	1,000	339,670
Total funds carried forward	13	384,103	800	384,903		369,183	1,000	370,183

Accounts

Dartford Community Church

Report and Accounts
Year ended 31 August 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

DARTFORD COMMUNITY CHURCH
CHARITY INFORMATION
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

Trustees	A Morosini J Elsdon D Hall
Key Staff	Ian Travers Quinton Handscomb
Governing Document	Declaration of Trust dated June 1986, amended August 2006 and September 2006.
Charity Registration Number	295022
Principal Address	Glen Almond Church Hill Wilmington Kent DA2 7DY
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank plc

Contents	Page
Charity Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-13
Detailed Statement of Financial Activities with Comparatives	14

DARTFORD COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate Christian faith by living out authentic church life in Dartford and further afield. The following five values guide the Church:

1. Pursuing:

To encounter God's presence through the Bible, devoted prayer, and Spirit-filled worship.

2. Belonging

To ensure our activities help everyone to feel at home with us, wherever they're from, whatever their background, leading to a church family that reflects the love of God through the rich diversity of our community.

3. Serving:

To include in our programme commitments to helping those around us in the church and the wider community.

4. Reaching:

To use our resources to broadcast the Gospel: we want everyone to know there's a Saviour that loves them.

5. Restoring:

To apply Jesus' love, forgiveness, acceptance and grace to bring hope that saves, heals and restores people.

Review of Activities

From September 2020 to August 2021, we have made opportunities for people to experience the love of God and respond to the Gospel message through our regular Sunday meetings, a variety of mid-week meetings and at other special events welcoming new people into membership of the church. Sunday services and a number of other meetings were restarted in person in June 2021 with all the relevant Covid safety measures in place.

We are encouraged that church membership continues to reflect the wider community with a diverse membership.

Specific activities of note are:

- Supporting those in our community who are disadvantaged by debt through CAP including Christmas Hampers for some clients
- Providing financial support to a family who have a long term goal to establish a church in the middle east
- Together with members of other Dartford churches continued to support the Foodbank initiative by assisting with the manning of the centre as well as collecting donated essential supplies and donating £1,000 to Foodbank.
- Supporting the AMEN charity via the Christmas Shoebox appeal to Romania

DARTFORD COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

- Through DCC's membership of the Catalyst family of churches, we continued to support its ideals and ministry through attendance by leaders and other church members at conferences albeit online. We also support their work through regular financial giving to projects, both in the UK and the wider world.

Covid-19

In March 2020 the charity took steps (in line with government advice) to help contain the nationwide outbreak of Covid-19. This included the temporary suspension of all physical gatherings and the charity has had to curtail, or change, how it operates; the charity has been able to continue some of its activities using on-line media. To date there has been no significant impact on net income nonetheless the trustees are continuing to monitor income and expenditure closely and, if it becomes necessary, will take measures to mitigate any financial impact.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

Financial review

The members of the church have continued to support the work of the church generously. The end of year accounts record income of £256,176 and expenditure of £225,663. This resulted in a surplus of income over expenditure of £30,513. The Trustees are confident that charity can continue operating for the next 18 months.

Reserves policy

The Board of Trustees have set a policy of retaining reserves sufficient for the foreseeable needs of the Church. Specific amounts are set aside to meet normal costs for up to twelve months of the level of committed expenditure over guaranteed income. In the next period, the Trustees will form a long term plan to assign the additional reserves that have recently built up to further grow the objects of the charity.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

DARTFORD COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

A Morosini, Chair of Trustees

Date: 1 May 2022

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
DARTFORD COMMUNITY CHURCH
('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2021 on pages 6 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales

5 May 2022

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

DARTFORD COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	256,121	-	256,121	284,644
Interest	4	55	-	55	356
Total income and endowments		<u>256,176</u>	<u>-</u>	<u>256,176</u>	<u>284,999</u>
EXPENDITURE ON:					
Charitable activities	5	206,221	19,442	225,663	248,256
Total expenditure		<u>206,221</u>	<u>19,442</u>	<u>225,663</u>	<u>248,256</u>
Net income/(expenditure)		<u>49,955</u>	<u>(19,442)</u>	<u>30,513</u>	<u>36,743</u>
Transfers between funds	12	(19,442)	19,442	-	-
		<u>30,513</u>	<u>-</u>	<u>30,513</u>	<u>36,743</u>
Net movement in funds		<u>30,513</u>	<u>-</u>	<u>30,513</u>	<u>36,743</u>
Reconciliation of funds:					
Total funds brought forward		<u>338,670</u>	<u>1,000</u>	<u>339,670</u>	<u>302,926</u>
Total funds carried forward	12	<u>369,183</u>	<u>1,000</u>	<u>370,183</u>	<u>339,670</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 8-14 form part of these accounts.

DARTFORD COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	7	164,944	-	164,944	163,783
		<u>164,944</u>	<u>-</u>	<u>164,944</u>	<u>163,783</u>
CURRENT ASSETS					
Debtors	8	4,506	-	4,506	4,241
Cash at bank and in hand	9	209,062	1,000	210,062	181,619
		<u>213,568</u>	<u>1,000</u>	<u>214,568</u>	<u>185,860</u>
CREDITORS: Amounts falling due within one year	10	(9,329)	-	(9,329)	(9,973)
		<u>(9,329)</u>	<u>-</u>	<u>(9,329)</u>	<u>(9,973)</u>
Net current assets / (liabilities)		<u>204,239</u>	<u>1,000</u>	<u>205,239</u>	<u>175,886</u>
Total assets less current liabilities		<u>369,183</u>	<u>1,000</u>	<u>370,183</u>	<u>339,670</u>
TOTAL NET ASSETS		<u>369,183</u>	<u>1,000</u>	<u>370,183</u>	<u>339,670</u>
FUND BALANCES					
Unrestricted Funds	12				
General funds		369,183	-	369,183	338,670
Restricted Funds		-	1,000	1,000	1,000
		<u>369,183</u>	<u>1,000</u>	<u>370,183</u>	<u>339,670</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

A Morosini, Chair of Trustees

Date: 1 May 2022

Charity number: 295022

The notes on page 8-14 form part of these accounts.

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

1 Statutory Information

The charity is a trust registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention .

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: 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) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The previous year's accounts were prepared using the receipts and payments basis but, this year, the charity was obliged to prepare its accounts using the accruals basis. The results for 2019, which are comparatives quoted in these accounts, have been restated using the accruals basis (see note 32 for details).

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Is not depreciated (because it is maintained to a high standard)
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations

	2021 £	2020 £
Donations of cash and similar	220,374	247,483
Income tax recoverable	35,747	37,161
	<u>256,121</u>	<u>284,644</u>

4 Investment income

	2021 £	2020 £
Bank interest	55	356
	<u>55</u>	<u>356</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

5 Charitable expenditure

	2021 £	2020 £
a Costs incurred directly on specific activities		
Employment costs	139,731	132,978
Staff expenses	477	1,459
Ministry costs	27,180	29,173
Rent and maintenance	5,252	9,124
Utilities	3,060	3,218
Insurance	1,103	980
Governance and professional costs	7,746	6,810
Events and evangelism	600	647
Conferences and training	651	2,102
Equipment	10,114	12,796
Depreciation of tangible fixed assets	2,179	2,069
Other costs	244	737
	<u>198,337</u>	<u>202,094</u>
Grants payable (note 5b)	27,325	46,162
Total expenditure	<u><u>225,663</u></u>	<u><u>248,256</u></u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,000 (2019: £1,200).

b Grants payable

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	10,750	6,375	17,125
Grants for the relief of poverty	9,718	482	10,200
	<u>20,468</u>	<u>6,858</u>	<u>27,325</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	27,878	979	28,856
Grants for the relief of poverty	15,756	1,550	17,306
	<u>43,633</u>	<u>2,529</u>	<u>46,162</u>

The charity's principal grants to institutions comprised:

	2021 £	2020 £
New Frontiers	10,750	26,000
Amen Trust	-	2,000
The Light of Dawn Trust - Ukraine Gift	248	2,466
Clarendon Trust	-	1,628
Mary's Child - Food Bank Donation	-	1,400
Foodbank donation to Gravesham centre - Charity Checkout London	-	1,400
New Avenues	1,000	-
Manchester Oasis Centre	1,000	-
Christians Against Poverty (CAP)	6,720	6,990
Grants to institutions for less than £1,000 each	750	1,750
	<u>20,468</u>	<u>43,633</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 5 (2019: 5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received employment benefits totalling £98,233 (2020: £95,466)

No trustees received employment benefits in either the current or preceding year.

7 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2021 £
Valuation			
At 1 September 2020	160,000	8,278	168,278
Additions	-	3,340	3,340
Disposals	-	-	-
At 31 August 2021	<u>160,000</u>	<u>11,618</u>	<u>171,618</u>
Accumulated depreciation			
At 1 September 2020	-	4,494	4,494
Charge for the year	-	2,179	2,179
At 31 August 2021	<u>-</u>	<u>6,674</u>	<u>6,674</u>
Net book value			
At 31 August 2021	<u>160,000</u>	<u>4,944</u>	<u>164,944</u>
At 31 August 2019	<u>160,000</u>	<u>3,783</u>	<u>163,783</u>

Freehold property was valued for insurance purposes at £160,000 as at 1 September 2019.

8 Debtors

	2021 £	2020 £
Falling due within one year:		
Tax recoverable	2,878	2,613
Prepayment	<u>1,628</u>	<u>1,628</u>
	<u>4,506</u>	<u>4,241</u>
Total debtors	<u>4,506</u>	<u>4,241</u>

9 Cash at Bank and in Hand

	2021 £	2020 £
Cash at bank with immediate access	<u>210,062</u>	<u>181,619</u>
	<u>210,062</u>	<u>181,619</u>

10 Creditors: liabilities falling due within one year

	2021 £	2020 £
Fee for Accounts and Examination	2,580	3,000
Other creditors	<u>6,749</u>	<u>6,973</u>
	<u>9,329</u>	<u>9,973</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

11 Pension commitments

During the year employer's pension contributions totalling £3,269 (2020: £3,187) were payable to defined contribution personal pension schemes. Pension contributions of £623 were owing at the balance sheet date (2020: £3,107).

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>General Unrestricted Funds</i>	338,670	256,176	(206,221)	(19,442)	369,183
Total Unrestricted Funds	338,670	256,176	(206,221)	(19,442)	369,183
<i>Restricted Funds</i>					
Newday	-	-	-	-	-
Christians Against Poverty	-	-	(19,442)	19,442	-
Catalyst Covid	-	-	-	-	-
Hardship	1,000	-	-	-	1,000
	1,000	-	(19,442)	19,442	1,000
Aggregate of funds	339,670	(206,221)	(38,884)	19,442	370,183

The transfer above was made to zero the fund at the end of the year.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted</u> General funds £	Restricted funds £	2021 £
Tangible fixed assets	164,944	-	164,944
Debtors	4,506	-	4,506
Cash at bank and in hand	209,062	1,000	210,062
Creditors falling due within one year	(9,329)	-	(9,329)
	369,183	1,000	370,183

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>General Unrestricted Funds</i>	302,426	272,035	(205,844)	(29,948)	338,670
<i>Total Unrestricted Funds</i>	302,426	272,035	(205,844)	(29,948)	338,670
<i>Restricted Funds</i>					
Newday	-	-	(1,915)	1,915	-
Christians Against Poverty	500	319	(19,748)	18,929	-
Catalyst Covid	-	11,645	(20,000)	8,355	-
Hardship	-	1,000	(750)	750	1,000
	500	12,964	(42,412)	29,948	1,000
<i>Aggregate of funds</i>	302,926	284,999	(248,256)	-	339,670

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Tangible fixed assets	163,783	-	-	163,783
Debtors	4,241	-	-	4,241
Cash at bank and in hand	180,619	-	1,000	181,619
Creditors falling due within one year	(9,973)	-	-	(9,973)
	338,670	-	1,000	339,670

The Newday Fund is for an annual Christian youth festival for Churches from all denominations.

The Christians Against Poverty (CAP) Fund is in support of a local community CAP debt centre.

The Catalyst Covid Fund is to provide financial support to UK and overseas mission during the Covid-19 pandemic

The Hardship Fund is for the support of people known to the church who are experiencing considerable financial hardship

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £45,637 (2020: £46,596) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

During the year the charity made no payments to, or for, related parties.

DARTFORD COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2021

	Note	<u>Unrestricted</u> General 2021 £	Restricted 2021 £	Total 2021 £	<u>Unrestricted</u> General 2020 £	Restricted 2020 £	Total 2020 £
INCOME AND ENDOWMENTS FROM:							
Donations	3	256,121	-	256,121	271,680	12,964	284,644
Interest	4	55	-	55	356	-	356
Total income and endowments		<u>256,176</u>	<u>-</u>	<u>256,176</u>	<u>272,035</u>	<u>12,964</u>	<u>284,999</u>
EXPENDITURE ON:							
Charitable activities:	5	206,221	19,442	225,663	205,844	42,412	248,256
Total Expenditure		<u>206,221</u>	<u>19,442</u>	<u>225,663</u>	<u>205,844</u>	<u>42,412</u>	<u>248,256</u>
Net income/(expenditure)		<u>49,955</u>	<u>(19,442)</u>	<u>30,513</u>	<u>66,192</u>	<u>(29,448)</u>	<u>36,743</u>
Transfers between funds	12	(19,442)	19,442	-	(29,948)	29,948	-
Net movement in funds		<u>30,513</u>	<u>-</u>	<u>30,513</u>	<u>36,243</u>	<u>500</u>	<u>36,743</u>
Reconciliation of funds:							
Total funds brought forward		338,670	1,000	339,670	302,426	500	302,926
Total funds carried forward	12	<u>369,183</u>	<u>1,000</u>	<u>370,183</u>	<u>338,670</u>	<u>1,000</u>	<u>339,670</u>

Accounts

Dartford Community Church

Report and Accounts

year ended 31 August 2020

stewardship[®]

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DARTFORD COMMUNITY CHURCH
CHARITY INFORMATION
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

Trustees	A Morosini J Elsdon D Hall (appointed 19 November 2019)
Key Staff	Ian Travers Quinton Handscomb
Governing Document	Declaration of Trust dated June 1986, amended August 2006 and September 2006.
Charity Registration Number	295022
Principal Address	Glen Almond Church Hill Wilmington Kent DA2 7DY
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank plc

Contents	Page
Charity Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-14
Detailed Statement of Financial Activities with Comparatives	15

DARTFORD COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate Christian faith by living out authentic church life in Dartford and further afield. The following five values guide the Church:

1. Pursuing:

To encounter God's presence through the Bible, devoted prayer, and Spirit-filled worship.

2. Belonging

To ensure our activities help everyone to feel at home with us, wherever they're from, whatever their background, leading to a church family that reflects the love of God through the rich diversity of our community.

3. Serving:

To include in our programme commitments to helping those around us in the church and the wider community.

4. Reaching:

To use our resources to broadcast the Gospel: we want everyone to know there's a Saviour that loves them.

5. Restoring:

To apply Jesus' love, forgiveness, acceptance and grace to bring hope that saves, heals and restores people.

Review of Activities

From September 2019 to August 2020, we have made opportunities for people to experience the love of God and respond to the Gospel message through our regular Sunday meetings, a variety of mid-week meetings and at other special events welcoming new people into membership of the church. Of necessity, these meetings moved online from Wednesday 18th March 2020. We committed funds accordingly and are grateful to our full time staff and many volunteers as we made this change and their willingness to comply with COVID safe working methods. We are encouraged that church continued to function in this way and still reflects the wider community with a diverse ethnic membership.

Specific activities of note are:

- Supporting those in our community who are disadvantaged by debt. To this end DCC in conjunction with Christians against Poverty continues to operate a CAP Debt Centre employing a Debt Centre Manager who, together with Volunteer Workers, supports people from the community who are in dire financial straits. This involves negotiation with creditors to alleviate the consequences of poverty caused by debt.

DARTFORD COMMUNITY CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

- Together with members of other Dartford churches continued to support the Foodbank initiative by assisting with the manning of the centre as well as collecting donated essential supplies. Additionally, donating £5,000 to 8 different Foodbanks across Dartford and Gravesend who serve over 300 families.
- Supporting the AMEN charity via the Christmas Shoebox appeal to Rumania
- Investing in new equipment and software to enable our Sunday services, mid-week 'Connect' Groups, Prayer, Youth and many other meetings to go online. We have been grateful to skilled volunteers who have given their time for this.
- Delivering Youth and children's work as an important part of the church's support for the wider community online.
- Through DCC's membership of the Catalyst family of churches, we continued to support its ideals and ministry through attendance by leaders and other church members at conferences albeit online. We also support their work through regular financial giving to projects, both in the UK and the wider world. Leaders of DCC have been particularly involved in overseas ministry, supporting various churches in Russia and Ukraine through regular contact.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

Financial review

The members of the church have continued to support the work of the church generously. The end of year accounts record income of £284,999 (2019: £231,672) and expenditure of £248,256 (2019: £212,070). This resulted in a surplus of expenditure over income of £36,743 (2019: £19,602). The Trustees are confident that charity can continue operating for the next 18 months

Reserves policy

The Board of Trustees have set a policy of retaining reserves sufficient for the foreseeable needs of the Church. Specific amounts are set aside to meet normal costs for up to twelve months of the level of committed expenditure over guaranteed income. In the next period, the Trustees will form a long term plan to assign the additional reserves that have recently built up to further grow the objects of the charity.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

DARTFORD COMMUNITY CHURCH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

A Morosini, Chair of Trustees

Date: 29 March 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
DARTFORD COMMUNITY CHURCH
(*'the Charity'*)**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2020 on pages 6 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (*'the Act'*).

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales

7 April 2021

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

DARTFORD COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	271,680	12,964	284,644	225,013
Charitable activities	4	-	-	-	6,341
Interest	5	356	-	356	318
Total income and endowments		272,035	12,964	284,999	231,672
EXPENDITURE ON:					
Charitable activities	6	205,844	42,412	248,256	212,070
Other		-	-	-	-
Total expenditure		205,844	42,412	248,256	212,070
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		66,192	(29,448)	36,743	19,602
Transfers between funds	12	(29,948)	29,948	-	-
		36,243	500	36,743	19,602
Net movement in funds		36,243	500	36,743	19,602
Reconciliation of funds:					
Total funds brought forward		302,426	500	302,926	283,324
Total funds carried forward	12	338,670	1,000	339,670	302,926

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 8-14 form part of these accounts.

DARTFORD COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
FIXED ASSETS					
Tangible assets	8	163,783	-	163,783	161,475
		<u>163,783</u>	<u>-</u>	<u>163,783</u>	<u>161,475</u>
CURRENT ASSETS					
Debtors	8	4,241	-	4,241	2,478
Cash at bank and in hand	9	180,619	1,000	181,619	142,530
		<u>184,860</u>	<u>1,000</u>	<u>185,860</u>	<u>145,008</u>
CREDITORS: Amounts falling due within one year	10	(9,973)	-	(9,973)	(3,557)
		<u>174,886</u>	<u>1,000</u>	<u>175,886</u>	<u>141,451</u>
Net current assets / (liabilities)					
		<u>174,886</u>	<u>1,000</u>	<u>175,886</u>	<u>141,451</u>
Total assets less current liabilities		<u>338,670</u>	<u>1,000</u>	<u>339,670</u>	<u>302,926</u>
TOTAL NET ASSETS		<u>338,670</u>	<u>1,000</u>	<u>339,670</u>	<u>302,926</u>
FUND BALANCES					
Unrestricted Funds	12				
General funds		338,670	-	338,670	302,426
Restricted Funds		<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>500</u>
		<u>338,670</u>	<u>1,000</u>	<u>339,670</u>	<u>302,926</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

A Morosini, Chair of Trustees

Date: 29 March 2021

Charity number: 295022

The notes on page 8-14 form part of these accounts.

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

1 Statutory Information

The charity is a trust registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention .

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: 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) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The previous year's accounts were prepared using the receipts and payments basis but, this year, the charity was obliged to prepare its accounts using the accruals basis. The results for 2019, which are comparatives quoted in these accounts, have been restated using the accruals basis (see note 32 for details).

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Is not depreciated (because it is maintained to a high standard)
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations

	2020	2019
	£	£
Donations of cash and similar	247,483	188,662
Income tax recoverable	37,161	36,351
	<u>284,644</u>	<u>225,013</u>

4 Income from charitable activities

	2020	2019
	£	£
Youth Events	-	6,341
	<u>-</u>	<u>6,341</u>

5 Investment income

	2020	2019
	£	£
Bank interest	356	318
	<u>356</u>	<u>318</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

6 Charitable expenditure

	2020 £	2019 £
a Costs incurred directly on specific activities		
Employment costs	132,978	122,963
Staff expenses	1,459	3,311
Ministry costs	29,173	28,542
Rent and maintenance	9,124	9,903
Utilities	3,218	2,638
Insurance	980	1,004
Governance and professional costs	6,810	5,501
Events and evangelism	647	7,290
Conferences and training	2,102	1,800
Equipment	12,796	10,591
Depreciation of tangible fixed assets	2,069	(25)
Other costs	737	1,012
	<u>202,094</u>	<u>194,532</u>
Grants payable (note 6b)	46,162	17,538
Total expenditure	<u><u>248,256</u></u>	<u><u>212,070</u></u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,000 (2019: £1,200).

b Grants payable

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	27,878	979	28,856
Grants for the relief of poverty	15,756	1,550	17,306
	<u>43,633</u>	<u>2,529</u>	<u>46,162</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2019 £
Grants for UK and overseas mission	10,768	50	10,818
Grants for the relief of poverty	6,720	-	6,720
	<u>17,488</u>	<u>50</u>	<u>17,538</u>

The charity's principal grants to institutions comprised:

	2020 £	2019 £
New Frontiers	26,000	6,000
Amen Trust	2,000	-
The Light of Dawn Trust - Ukraine Gift	2,466	-
Clarendon Trust	1,628	-
Mary's Child - Food Bank Donation	1,400	-
Foodbank donation to Gravesham centre - CharityCheckout London	1,400	-
Christians Against Poverty (CAP)	6,990	6,720
Operation Mobilisation (OM)	-	4,518
Grants to institutions for less than £1,000 each	1,750	250
	<u>43,633</u>	<u>17,488</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 5 (2019: 5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. During the year key management received employment benefits totalling £95,466 (2019: £90,826)

No trustees received employment benefits in either the current or preceding year.

8 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2020 £
Valuation			
At 1 September 2019	160,000	3,900	163,900
Additions	-	4,378	4,378
Disposals	-	-	-
At 31 August 2020	<u>160,000</u>	<u>8,278</u>	<u>168,278</u>
Accumulated depreciation			
At 1 September 2019	-	2,425	2,425
Charge for the year	-	2,069	2,069
At 31 August 2020	<u>-</u>	<u>4,494</u>	<u>4,494</u>
Net book value			
At 31 August 2020	<u>160,000</u>	<u>3,783</u>	<u>163,783</u>
At 31 August 2019	<u>160,000</u>	<u>1,475</u>	<u>161,475</u>

Freehold property was valued for insurance purposes at £160,000 as at 1 September 2019.

8 Debtors

	2020 £	2019 £
Falling due within one year:		
Tax recoverable	2,613	2,478
Prepayment	<u>1,628</u>	<u>-</u>
	<u>4,241</u>	<u>2,478</u>
Total debtors	<u>4,241</u>	<u>2,478</u>

9 Cash at Bank and in Hand

	2020 £	2019 £
Cash at bank with immediate access	<u>181,619</u>	<u>142,530</u>
	<u>181,619</u>	<u>142,530</u>

10 Creditors: liabilities falling due within one year

	2020 £	2019 £
Fee for Accounts and Examination	3,000	1,200
Other creditors	<u>6,973</u>	<u>2,357</u>
	<u>9,973</u>	<u>3,557</u>

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

11 Pension commitments

During the year employer's pension contributions totalling £3,187 (2019: £2,620) were payable to defined contribution personal pension schemes. Pension contributions of £3,107 were owing at the balance sheet date (2019: £nil).

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>General Unrestricted Funds</i>	302,426	272,035	(205,844)	(29,948)	338,670
Total Unrestricted Funds	302,426	272,035	(205,844)	(29,948)	338,670
<i>Restricted Funds</i>					
Newday	-	-	(1,915)	1,915	-
Christians Against Poverty	500	319	(19,748)	18,929	-
Catalyst Covid	-	11,645	(20,000)	8,355	-
Hardship	-	1,000	(750)	750	1,000
	500	12,964	(42,412)	29,948	1,000
Aggregate of funds	302,926	(192,880)	(72,360)	29,948	339,670

The transfers referred to above were made for the following reasons:

- Transfer from General to the Newday fund to zero off the fund for year as event did not happen due to Covid
- Transfer from General to CAP to zero off fund for year
- Transfer from General to Catalyst Covid to 'top up' the donation
- Transfer from General to Hardship as trustees would like to hold £1,000 in this fund

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted</u> General funds £	Restricted funds £	2020 £
Tangible fixed assets	163,783	-	163,783
Debtors	4,241		4,241
Cash at bank and in hand	180,619	1,000	181,619
Creditors falling due within one year	(9,973)		(9,973)
	338,670	1,000	339,670

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
<i>General Unrestricted Funds</i>	283,324	224,581	(205,479)	-	302,426
<i>Total Unrestricted Funds</i>	283,324	224,581	(205,479)	-	302,426
<i>Restricted Funds</i>					
Newday		6,341	(6,341)		-
Christians Against Poverty		750	(250)		500
	-	7,091	(6,591)	-	500
<i>Aggregate of funds</i>	283,324	231,672	(212,070)	-	302,926

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2019 £
	General funds £	Designated funds £	£	
Tangible fixed assets	161,475			161,475
Debtors	2,478			2,478
Cash at bank and in hand	142,030	-	500	142,530
Creditors falling due within one year	(3,557)			(3,557)
	302,426	-	500	302,926

The Newday Fund is for an annual Christian youth festival for Churches from all denominations.

The Christians Against Poverty (CAP) Fund is in support of a local community CAP debt centre.

The Catalyst Covid Fund is to provide financial support to UK and overseas mission during the Covid-19 pandemic

The Hardship Fund is for the support of people known to the church who are experiencing considerable financial hardship

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £46,596 (2019: £42,261) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

During the year the charity made no payments to, or for, related parties.

DARTFORD COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

16 Reconciliation with previously reported funds

In the previous year the charity prepared its accounts using the receipts and payments basis; in the current year the charity's income exceeded £250,000 and so it is now obliged to use the accruals basis for the preparation of its accounts. The comparatives presented in these accounts have been re-stated using the accruals basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2019 £	2018 £
Previously reported reserves, at 31 August	140,173	120,696
Adjustments arising from use of accruals basis:		
Inclusion of previously excluded fixed assets	161,475	161,450
Inclusion of previously excluded debtors	2,478	2,078
Inclusion of previously excluded creditors	(1,200)	(900)
Re-stated reserves, at 31 August	<u>302,926</u>	<u>283,324</u>

Reconciliation of results

	2019 £
Previously reported results	19,477
Adjustments arising from use of accruals basis:	
Capitalised expenditure less depreciation	25
Movements in debtors resulting in the recognition of more / (less) income	400
Movements in creditors resulting in the recognition of less / (more) expenditure	(300)
Re-stated results	<u>19,602</u>

DARTFORD COMMUNITY CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted General 2020 £	Restricted 2020 £	Total 2020 £	Unrestricted General 2019 £	Restricted 2019 £	Total 2019 £
INCOME AND ENDOWMENTS FROM:							
Donations	3	271,680	12,964	284,644	217,922	7,091	225,013
Charitable activities	4	-	-	-	6,341	-	6,341
Interest	5	356	-	356	318	-	318
Total income and endowments		272,035	12,964	284,999	224,581	7,091	231,672
EXPENDITURE ON:							
Charitable activities:	6	205,844	42,412	248,256	205,479	6,591	212,070
Total Expenditure		205,844	42,412	248,256	205,479	6,591	212,070
Net income/(expenditure)		66,192	(29,448)	36,743	19,102	500	19,602
Transfers between funds	12	(29,948)	29,948	-	-	-	-
Net movement in funds		36,243	500	36,743	19,102	500	19,602
Reconciliation of funds:							
Total funds brought forward		302,426	500	302,926	283,324	-	283,324
Total funds carried forward	12	338,670	1,000	339,670	302,426	500	302,926