

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

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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