

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>			
	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>

In the previous 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 £	Gains and losses 2022 £	Closing balance 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>			
	General funds £	Designated 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)
	<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	Unrestricted funds				Unrestricted funds			
		General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	309,630	-	8,855	318,485	285,624	-	7,785	293,409
Charitable activities	4	16,796	-	-	16,796	14,830	-	-	14,830
Investments	5	881	-	-	881	30	-	-	30
Total income and endowments		327,306	-	8,855	336,161	300,484	-	7,785	308,269
EXPENDITURE ON:									
Charitable activities:	6	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	13	(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	13	404,064	-	3,161	407,225	384,103	-	800	384,903