

Charity registration number 1168266

Company registration number 10099103 (England and Wales)

**DUNSTON FAMILY CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

# DUNSTON FAMILY CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	M J Carlin Mr C R Lowe Mr E Nichols
<b>Charity number</b>	1168266
<b>Company number</b>	10099103
<b>Registered office</b>	24 Redesdale Gardens Dunston Gateshead Tyne and Wear NE11 9XH
<b>Independent examiner</b>	Gunnell & Chambers Accountants Limited Office 3, 8 Fellside Road Whickham Newcastle Upon Tyne NE16 4AL

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# DUNSTON FAMILY CHURCH

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# DUNSTON FAMILY CHURCH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2022

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The Trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act 2011, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

The main objectives of the charity, which by nature are both annual and long term, are summarised below:

- 1 To exhort and encourage everyone to accept the Christian faith.
- 2 To nurture those who are already Christians, so that they fulfil their potential in service and ministry.
- 3 To practise God's love, healing and wholeness to everyone.
- 4 To be brought to unity to all who are Christians.
- 5 To support and encourage approved mission work.

#### Public benefit

When planning the charity's activities for next year, the trustees considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on the advancement of religion.

The trustees also considered how the charity had succeeded in delivering its aims, including public benefit, when reviewing the achievements for the year which are summarised below

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### Achievements and performance

After the closure of public gatherings due to the Covid Pandemic in 2020, Trustees took stock of Teams Life Centre, their Community support building in the Teams. Church services had continued via Zoom and membership was sustained and help provided where needed. Teams Life Centre had closed to the public but Gateshead Council had provided a Community Hub providing food parcels and signposting within the inner west of Gateshead from the centre. When lockdown was lifted, it was clear that the building had deteriorated and work needed to be carried out. Funding was obtained and work was carried out on the outside of the building for safety and to present the building in a better light. Interior work included a kitchen upgrade, painting throughout, heating and electrical upgrade, energy efficient lighting, new storage cupboards and a new small office build. Once work was completed, we relaunched the Centre with a community day attended by 150 local people and the Mayor of Gateshead, where we advertised new activities for the public at little or no cost.

We have increased our profile in the area by joined up working with other charities and are part of 'Locality working in Gateshead', a National Lottery and Gateshead Council partnership along with 4 other charities in the area. This has provided exceptional guidance, finance and the sharing of ideas.

We now have 2500 visiting the centre every month, activities for families and adults with learning disabilities, a fully equipped IT suite for digital inclusion, a training room for employment training, a weekly Teams Kidz for 7-12 year olds, an inhouse Citizens Advice Bureau and Gateshead Council hub.

#### Financial review

We are pleased to remain financially sustainable but with expenditure of £49,916 in the last year, we are not complacent and are looking freshly at our finances with a view to maximising our sustainability and developing our activities and services.

To ensure ongoing compliance with the law and good practice, we are also reviewing our governance with a view to streamlining our systems and procedures in areas such as safeguarding and health and safety. To this end, we are working collaboratively with the local medical centre and with council officials whose speciality is the development of centres like our own.

#### Structure, governance and management

The Charity is a company limited by guarantee.

# DUNSTON FAMILY CHURCH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 JUNE 2022*

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The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M J Carlin

Mr C R Lowe

Mr E Nichols

The charity is governed by its trust deed dated 6th December 1995.

New trustees may be appointed by a resolution passed at a special meeting of the trustees, or by statutory powers.

The Trustees' report was approved by the Board of Trustees.

Mr C R Lowe

**Trustee**

19 December 2022

Mr E Nichols

**Trustee**

# **DUNSTON FAMILY CHURCH**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF DUNSTON FAMILY CHURCH**

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I report to the Trustees on my examination of the financial statements of Dunston Family Church (the Charity) for the year ended 30 June 2022.

#### **Responsibilities and basis of report**

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

#### **Gunnell & Chambers Accountants Limited**

Office 3, 8 Fellside Road  
Whickham  
Newcastle Upon Tyne  
NE16 4AL

Dated: 19 December 2022

# DUNSTON FAMILY CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 JUNE 2022**

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	76,332	54,943
Charitable activities	4	54,444	8,566
Other trading activities	5	3,085	4,361
Investments	6	1,212	344
<b>Total income</b>		<u>135,073</u>	<u>68,214</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	<u>105,624</u>	<u>49,916</u>
<b>Net income for the year/ Net movement in funds</b>		29,449	18,298
Fund balances at 1 July 2021		<u>106,601</u>	<u>88,303</u>
<b>Fund balances at 30 June 2022</b>		<u><u>136,050</u></u>	<u><u>106,601</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# DUNSTON FAMILY CHURCH

## BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		13,527		8,796
<b>Current assets</b>					
Debtors	10	113,626		72,081	
Cash at bank and in hand		30,655		26,684	
		<u>144,281</u>		<u>98,765</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(21,758)</u>		<u>(960)</u>	
Net current assets			122,523		97,805
<b>Total assets less current liabilities</b>			<u>136,050</u>		<u>106,601</u>
<b>Income funds</b>					
Unrestricted funds			136,050		106,601
			<u>136,050</u>		<u>106,601</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 December 2022

Mr C R Lowe  
Trustee

Mr E Nichols  
Trustee

Company registration number 10099103

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 JUNE 2022**

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### **1 Accounting policies**

#### **Charity information**

Dunston Family Church is a private company limited by guarantee incorporated in England and Wales. The registered office is 24 Redesdale Gardens, Dunston, Gateshead, Tyne and Wear, NE11 9XH.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with FRS102, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### **1.4 Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% reducing balance
Computers	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	20,587	20,638
Grants receivable	43,550	34,305
Membership fees	12,195	-
	<u>76,332</u>	<u>54,943</u>

### 4 Charitable activities

	Charitable Income Heading 1 2022 £	Charitable Income Heading 7 2022 £	Total 2022 £	Charitable Income Heading 1 2021 £	Charitable Income Heading 7 2021 £	Total 2021 £
Sales of services by beneficiaries	-	5,223	5,223	-	1,261	1,261
Charitable rental income	49,221	-	49,221	7,305	-	7,305
	<u>49,221</u>	<u>5,223</u>	<u>54,444</u>	<u>7,305</u>	<u>1,261</u>	<u>8,566</u>

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	1,894	2,682
Shop income	1,191	1,679
Other trading activities	<u>3,085</u>	<u>4,361</u>

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	1,212	344

### 7 Charitable activities

	Charitable Expenditure Heading 1	Charitable Expenditure Heading 1
	2022	2021
	£	£
Staff costs	24,943	1,518
Room hire	9,662	14,833
Light and heat	6,874	4,404
Repairs and maintenance	34,802	16,253
Insurance	3,222	2,181
Refreshments	4,233	1,097
Motor and travel	1,206	-
Telephone	776	717
Stationery and printing	2,653	3,795
Depreciation	2,387	1,552
Activities	4,986	34
General expenses	147	550
Subscriptions	1,383	618
Independent examiners fees	1,008	1,020
Donations	2,394	1,344
Other charitable expenditure	4,948	-
	105,624	49,916
	105,624	49,916

### 8 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
3	3

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

### 8 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	24,943	1,518

There were no employees whose annual remuneration was more than £60,000.

### 9 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 July 2021	31,017	-	31,017
Additions	-	7,118	7,118
At 30 June 2022	31,017	7,118	38,135
<b>Depreciation and impairment</b>			
At 1 July 2021	22,221	-	22,221
Depreciation charged in the year	1,319	1,068	2,387
At 30 June 2022	23,540	1,068	24,608
<b>Carrying amount</b>			
At 30 June 2022	7,477	6,050	13,527
At 30 June 2021	8,796	-	8,796

### 10 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	2,323	-
Other debtors	111,303	72,081
	113,626	72,081

### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	21,758	960

# **DUNSTON FAMILY CHURCH**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 30 JUNE 2022***

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### **12 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).