

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 2023

DUNSTON FAMILY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

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

DUNSTON FAMILY CHURCH

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DUNSTON FAMILY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report and financial statements for the year ended 30 June 2023.

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

DUNSTON FAMILY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 JUNE 2023**

Dunston Family Church have been sustained over a period of economic pressure thanks to the generous support of its congregation whose numbers have increased post Covid and meetings have been resumed. Dunston Family Church continue to meet at Dunston Activity Centre and make a contribution of room hire costs for their use of various rooms. The church continues to be managed by the same Trustees, who work hard to uphold the aims of the charity. Substantial steps have been made during this financial period to reach out to the children and young people in the area and to encourage them into good citizenship and fun activities.

Teams Life Centre continues to be the community project operating from Askew Rd west in Teams on behalf of Dunston Family Church. Teams Life Centre is financially independent of Dunston family Church with revenue coming from room hire, community activities and grant funding. Although using the same bank account, financial records are kept separate, so Trustees know how to use resources with integrity and in keeping with grant funding contracts.

With the continued support of the National Lottery, Ballinger Charitable Trust and Gateshead Council, Teams Life Centre have successfully remained able to meet the increasing demands of a deprived community in the midst of a cost of Living Crisis. This has been done in three separate ways:

- * Establishing a locality hub setting within the centre which provides local people with support in areas of food and energy poverty, housing, mental health issues and activities that improve a sense of wellbeing
- * making sure that the building is safe, accessible to all and a warm space
- * supporting local residents to become Centre volunteers and going on to part-time employment and creating 3 part time jobs.

Notes added by Ed Nichols, (chair)

As trustees we have been much encouraged by the enhanced reputation of the Centre in the area under the management of Margaret Carlin. Sharing dedication and zeal for the Charity we oversee, we do not usually single people out for particular mention but this year it seems entirely appropriate that we should. Over the past years, Margaret's exemplary managerial status has been repeatedly confirmed by officials from Gateshead Council, who work closely with her, and by key figures in fellow charities in the Gateshead area.

She has been responsible for developing volunteers and staff via regular discussions, challenging but effective redeployments and relevant training. Three new paid posts have contributed much to effective delegation in the furthering of the Centre's objectives.

Community footfall has increased significantly over the year and is currently at 2800 per month. Relationships with disengaged groups have grown positively by way of such services as practical cooking and art & craft courses and the provision of free breakfasts. As a consequence, the atmosphere in the Centre has been both warm and inviting and evidences thoughtful planning and sound organisation.

The environment of the Centre has been much enhanced by investment in building reconstruction and refurbishment leading to the more appropriate usage of internal rooms, new and much-needed storage space, a modern reception area, an attractive and secure entrance and an outside bin store.

As the Centre pursues its charitable objectives, it has developed a clear vision for the coming year and beyond. This vision has been enhanced by much-increased networking and the establishment of relationships with experienced CEOs and leading officials of charities and para-charity organisations in the area. The careful creation of twelve and 36 month financial forecasts grounds the Centre's vision in economic reality.

We look forward to a 2023-2024 year which continues the Centre's upward trajectory in pursuing its objectives for the benefit and wellbeing of its surrounding community.

DUNSTON FAMILY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

Financial review

We are pleased to remain financially sustainable but with expenditure of £176,920 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.

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

9 January 2024

Mr E Nichols

Trustee

DUNSTON FAMILY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNSTON FAMILY CHURCH

I report to the Trustees on my examination of the financial statements of Dunston Family Church (the Charity) for the year ended 30 June 2023.

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

8 Fellside Road
Whickham
Newcastle Upon Tyne
NE16 4AL

Dated: 9 January 2024

DUNSTON FAMILY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Donations and legacies	3	119,287	76,332
Charitable activities	4	74,757	54,444
Other trading activities	5	2,297	3,085
Investments	6	1,158	1,212
Total income		197,499	135,073
<u>Expenditure on:</u>			
Charitable activities	7	176,920	105,624
Net income for the year/ Net movement in funds		20,579	29,449
Fund balances at 1 July 2022		136,050	106,601
Fund balances at 30 June 2023		156,629	136,050

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		11,498		13,527
Current assets					
Debtors	11	95,188		113,626	
Cash at bank and in hand		50,903		30,655	
		<u>146,091</u>		<u>144,281</u>	
Creditors: amounts falling due within one year	12	<u>(960)</u>		<u>(21,758)</u>	
Net current assets			145,131		122,523
Total assets less current liabilities			<u>156,629</u>		<u>136,050</u>
Income funds					
Unrestricted funds			156,629		136,050
			<u>156,629</u>		<u>136,050</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 2023.

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 9 January 2024

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 2023

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 2023

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.

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.

DUNSTON FAMILY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	20,985	20,587
Grants receivable	98,302	43,550
Membership fees	-	12,195
	<u>119,287</u>	<u>76,332</u>

DUNSTON FAMILY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

4 Charitable activities

	Charitable Income Heading 1 2023 £	Charitable Income Heading 7 2023 £	Total 2023 £	Charitable Income Heading 1 2022 £	Charitable Income Heading 7 2022 £	Total 2022 £
Sales of services by beneficiaries	-	9,995	9,995	-	5,223	5,223
Charitable rental income	64,762	-	64,762	49,221	-	49,221
	<u>64,762</u>	<u>9,995</u>	<u>74,757</u>	<u>49,221</u>	<u>5,223</u>	<u>54,444</u>

5 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	942	1,894
Shop income	1,355	1,191
Other trading activities	<u>2,297</u>	<u>3,085</u>

6 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>1,158</u>	<u>1,212</u>

DUNSTON FAMILY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

7 Charitable activities

	Charitable Expenditure Heading 1 2023 £	Charitable Expenditure Heading 1 2022 £
Staff costs	33,586	24,943
Room hire	12,968	9,662
Light and heat	12,368	6,874
Repairs and maintenance	79,178	34,802
Insurance	3,455	3,222
Refreshments	5,330	4,233
Motor and travel	-	1,206
Telephone	2,055	776
Stationery and printing	5,435	2,653
Depreciation	2,029	2,387
Activities	9,558	4,986
General expenses	-	147
Subscriptions	2,978	1,383
Independent examiners fees	960	1,008
Donations	4,899	2,394
Other charitable expenditure	2,121	4,948
	<u>176,920</u>	<u>105,624</u>
	<u>176,920</u>	<u>105,624</u>

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	-	3
	<u>-</u>	<u>3</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>33,586</u>	<u>24,943</u>

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

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

DUNSTON FAMILY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

10 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 July 2022	31,017	7,118	38,135
At 30 June 2023	31,017	7,118	38,135
Depreciation and impairment			
At 1 July 2022	23,540	1,068	24,608
Depreciation charged in the year	1,121	908	2,029
At 30 June 2023	24,661	1,976	26,637
Carrying amount			
At 30 June 2023	6,356	5,142	11,498
At 30 June 2022	7,477	6,050	13,527

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	2,323
Other debtors	95,188	111,303
	95,188	113,626

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	960	21,758

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).