

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 2024**

# 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>	Steven Chambers Gunnell & Chambers Accountants 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 2024*

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The Trustees present their annual report and financial statements for the year ended 30 June 2024.

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

### *Public benefit*

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

# DUNSTON FAMILY CHURCH

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

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### Achievements and performance

#### *Significant activities and achievements against objectives*

Dunston Family Church is a diverse congregation meeting at Dunston Activity Centre twice a week. Our members come from the UK, Africa, Iran and financially support the work of the Church. The Church Trustees Board is stable and hardworking and include Church leadership and congregation members.

The emphasis for 2023 and 2024 has been to support members spiritually and emotionally but it also looks outward with much work done amongst children and young people.

The Church works in partnership with local schools and provides children's activities and teaches social responsibility to ages 5 -11. Plans include a new activity to engage teenagers in 2025.

Teams Life Centre is DFC's response to poverty and need in the Gateshead area. The building is now 50 years old and resources have been sought to improve the building to guarantee a long-term presence in the Teams. Our calendar is full with wide spreading activities that address poverty, loneliness, food poverty, mental health and drug/alcohol abuse. The employment of a development worker has helped reach more residents and our Boots on the Ground project meets people in the community and makes links/supports people.

We are very proud of our Multi Agency Hub which allows partners such as Gateshead Council, Citizens Advice, Social Prescribers and Drug and Alcohol support groups to be where people are in an environment which is not intimidating and local.

and local.

Highlights this financial year include:

- New 3-year Business Plan
- VCSE Family Hub
- Breakfast Club over the winter months
- Multisport free for children every Monday
- Drug awareness training for all staff
- Stronger links with Partner Organisations
- Completion of LWIG funding 3-year plan

We could not do any of this without our Grant funders so thank you

Ballinger trust

The National Lottery Community

VCSE Family Hubs

Warms Spaces

Household Support Fund

### Financial review

We are pleased to remain financially sustainable but with expenditure of £246,476 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 2024*

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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

### *Recruitment and appointment of trustees*

### *Organisational structure*

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**

18 March 2025

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 2024.

#### **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**

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 AAT, 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 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.

#### **Steven Chambers**

Gunnell & Chambers Accountants  
8 Fellside Road  
Whickham  
Newcastle Upon Tyne  
NE16 4AL

Dated: 18 March 2025

# DUNSTON FAMILY CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 JUNE 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	177,694	-	177,694	58,487	60,800	119,287
Charitable activities	4	69,828	-	69,828	74,757	-	74,757
Other trading activities	5	2,887	-	2,887	2,297	-	2,297
Investments	6	689	-	689	1,158	-	1,158
<b>Total income</b>		251,098	-	251,098	136,699	60,800	197,499
<b>Expenditure on:</b>							
Charitable activities	7	250,455	-	250,455	141,120	35,800	176,920
<b>Total expenditure</b>		250,455	-	250,455	141,120	35,800	176,920
<b>Net income and movement in funds</b>		643	-	643	(4,421)	25,000	20,579
<b>Reconciliation of funds:</b>							
Fund balances at 1 July 2023		131,629	25,000	156,629	136,050	-	136,050
<b>Fund balances at 30 June 2024</b>		132,272	25,000	157,272	131,629	25,000	156,629

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# DUNSTON FAMILY CHURCH

## BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	11		9,774		11,498
<b>Current assets</b>					
Debtors	12	99,688		95,188	
Cash at bank and in hand		48,770		50,903	
		148,458		146,091	
<b>Creditors: amounts falling due within one year</b>	13	(960)		(960)	
<b>Net current assets</b>			147,498		145,131
<b>Total assets less current liabilities</b>			157,272		156,629
<b>Net assets excluding pension liability</b>			157,272		156,629
<b>The funds of the Charity</b>					
Restricted income funds	14	25,000		25,000	
Unrestricted funds		132,272		131,629	
		157,272		156,629	

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 2024.

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 18 March 2025

Mr C R Lowe  
Trustee

Mr E Nichols  
Trustee

Company registration number 10099103 (England and Wales)

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 JUNE 2024**

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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 or grantors 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 2024**

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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.

#### **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 2024

### 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	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations and gifts	31,024	20,985	-	20,985
Grants receivable	146,670	37,502	60,800	98,302
	<u>177,694</u>	<u>58,487</u>	<u>60,800</u>	<u>119,287</u>

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income</b>		
Charitable rental income	55,154	64,762
<b>Income</b>		
Sales of services by beneficiaries	14,674	9,995
	<u>69,828</u>	<u>74,757</u>

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	-	942
Shop income	2,887	1,355
	<u>2,887</u>	<u>2,297</u>

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	689	1,158

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

### 7 Expenditure on charitable activities

	Expenditure 2024 £	Expenditure 2023 £
<b>Direct costs</b>		
Staff costs	53,269	33,586
Room hire	9,166	48,768
Light and heat	16,711	12,368
Repairs and maintenance	48,188	43,378
Insurance	3,725	3,455
Refreshments	3,979	5,330
Telephone	1,988	2,055
Stationery and printing	4,458	5,435
Depreciation	1,725	2,029
Activities	3,876	9,558
General expenses	21,949	-
Subscriptions	969	2,978
Independent examiners fees	960	960
Donations	74,058	4,899
Other charitable expenditure	5,434	2,121
	<u>250,455</u>	<u>176,920</u>
<b>Analysis by fund</b>		
Unrestricted funds	250,455	141,120
Restricted funds	-	35,800
	<u>250,455</u>	<u>176,920</u>

### 8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>1,724</u>	<u>2,029</u>

### 9 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>7</u>	<u>5</u>

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

### 9 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	53,269	33,586

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 July 2023	31,017	7,118	38,135
At 30 June 2024	31,017	7,118	38,135
<b>Depreciation and impairment</b>			
At 1 July 2023	24,662	1,975	26,637
Depreciation charged in the year	953	771	1,724
At 30 June 2024	25,615	2,746	28,361
<b>Carrying amount</b>			
At 30 June 2024	5,402	4,372	9,774
At 30 June 2023	6,356	5,142	11,498

### 12 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	4,500	-
Other debtors	95,188	95,188
	99,688	95,188

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

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

	2024 £	2023 £
Accruals and deferred income	960	960

### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2023 £	Incoming resources £	Resources expended £	At 30 June 2024 £
	25,000	-	-	25,000
Previous year:	At 1 July 2022 £	Incoming resources £	Resources expended £	At 30 June 2023 £
	-	60,800	(35,800)	25,000

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023 £	Incoming resources £	Resources expended £	At 30 June 2024 £
General funds	131,629	251,098	(250,455)	132,272
Previous year:	At 1 July 2022 £	Incoming resources £	Resources expended £	At 30 June 2023 £
General funds	136,050	136,699	(141,120)	131,629

# DUNSTON FAMILY CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

### 16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 30 June 2024:</b>			
Tangible assets	9,774	-	9,774
Current assets/(liabilities)	122,498	25,000	147,498
	<u>132,272</u>	<u>25,000</u>	<u>157,272</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 30 June 2023:</b>			
Tangible assets	11,498	-	11,498
Current assets/(liabilities)	120,131	25,000	145,131
	<u>131,629</u>	<u>25,000</u>	<u>156,629</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).