

# Hope Church

England & Wales · Charity number 1178345

## Details

---

**Other names** DAWLISH CHRISTIAN FELLOWSHIP

**Status** Registered

**Legal form** CIO

**Registered** 2018-05-11

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Hope Centre  
Swift Road  
Dawlish  
Devon  
EX7 0FS

**Phone** 01626923365

**Email** [hello@hopedawlish.org](mailto:hello@hopedawlish.org)

**Website** [www.hopechurchdawlish.org](http://www.hopechurchdawlish.org)

## Activities

---

**Objects:** A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN DAWLISH AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUSTB) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT

**Activities:** We seek to demonstrate our Christian Faith by helping and providing services to the people of Dawlish and surrounding areas. We welcome people of all ages and faith or no faith. We hold a service each Sunday as well as other activities through the week.

## Classification

---

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

---

- Devon

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£285,041	£203,833	-	-
2023-12-31	£305,757	£135,311	-	-
2022-12-31	£232,779	£389,346	-	-
2021-12-31	£327,436	£73,536	-	-
2020-12-31	£983,175	£69,934	£1,338,960	2

## Trustees

---

Name	Role	Appointed
<b>Paul Stephen Morrish</b>	Chair	2023-09-01
ALAN CLIFFORD RUDALL		2018-05-11
Gwenda Lynn Hayden		2025-12-02
Robert Shapter Baker		2024-02-20

**Hope Church**

England & Wales - Charity number 1178345

---

# Accounts

---

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
Hope Church

Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

Hope Church

Contents of the Financial Statements  
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

## Hope Church

### Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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**

##### **Objectives**

The charity is a registered charitable incorporated organisation and is governed by its Constitution dated 11th May 2018. The objects of the charity, as set out in the governing document are:

- a) to advance the Christian faith in accordance with its Statement of Beliefs in Dawlish, and in such other parts of the UK or the world as the charity trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and connected with the charitable work of the charity.
- b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, and services of any kind, including counselling and support in such parts of the UK or the world as the trustees from time to time may think fit.

##### **Public benefit**

In planning the Trustees have applied the guidance on public benefit issued by the Charity Commission. The church is open to all.

##### **Volunteers**

Most of the charity's activities are undertaken by volunteers as there is only one part-time Pastoral Lead, one part-time Church Operational Manager, one part-time Church Administrator, One full time Café Manager, one part time catering assistant and two part-time cleaners. The charity could not operate effectively without the efforts of its volunteers. This is done by praying, training, public teaching and worship, besides all the befriending. All the running costs of the church are covered by the freewill donations of the 80 or so members.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

To further the above objects and vision, the charity's main activities and achievements were as follows:  
The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. Hope: its trustees, leaders and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Dawlish and District come into this experience of knowing Jesus as their Lord, and friend.

The church's strap line is "more people, more like Jesus in more places".

The church has partnered other social and statutory groups in Dawlish to offer "Helping Dawlish" to anyone in Dawlish. From this there have been opportunities to support families and isolated people. The church also supports the local Food bank known as The Dawlish Larder that is run by the ROC (Redeeming Our Communities) Dawlish charity and Christians Against Poverty (CAP Teignbridge). During the year, the Hope Café was opened and provides a service and facility to the local community.

##### **Fundraising activities**

During the year voluntary fundraising was undertaken to raise funds for the completion of our new Church Community Centre. In total £13919 was given by Church Members and £184 from fundraising and £20 was recovered through the gift aid scheme. Approximately £140,000 is still needed to be able to complete the building project.

## Hope Church

### Report of the Trustees for the Year Ended 31 December 2024

#### **FINANCIAL REVIEW**

##### **Financial position**

During the year, the total income was £285,041, being £253,629 unrestricted and £31,412 restricted (2023 was £305,757 being £187,430 unrestricted and £118,327 restricted), and total expenditure, excluding the building, was £203,833 being £165,548 unrestricted and £38,285 restricted (2023 was £135,311 being £105,954 unrestricted and £29,357 restricted).

As a result, the balance on the restricted fund was £38,285 (2023 year-end balance was £25,926) and the unrestricted year-end balance was £165,548 (£105,954) excluding the cost of buildings and fittings.

##### **Investment policy and objectives**

The Constitution allows Trustees to invest the moneys of the church not immediately required for the furtherance of the objects in or upon such investments, securities (including the making of loans) or property as may be thought fit, subject to conditions and consents as may for the time be imposed or required by law. The Trustees have considered it appropriate to hold funds in a combination of short-term deposits.

##### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £30,000 (which equates to about 5 months of unrestricted expenditure) so that the charity could continue to operate should income and or expenditure vary adversely. At the year end, the charity held unrestricted cash of £188,018 and the charity is complying with its reserves policy. The trustees expect to use these reserves to help pay for the higher running costs of the new building and for some of the completion work still required.

#### **FUTURE PLANS**

The church has moved into a new Church Community Centre in a new housing estate. Having been offered land by the Local Council and hearing God directing the church, a £1.9m budget was set to build a café, meeting rooms, worship hall, function room, toilets and offices to provide a Community Centre in the midst of the planned 1,000 homes being built on the north side of Dawlish. By careful management of the project the budget is now £1.7m. The project was started onsite in November 2019. The move to this new building in May 2022, also coincided with a planned Church name change to Hope Church.

There are still aspects of the Church / Centre that need completion and fund-raising continues. During 2024, the premises have been made available for use by individual and local organisations as well as two local primary schools that needed accommodation due to building work being undertaken on their own premises.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution dated 11th May 2018, and constitutes a charitable incorporated organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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 charitable company 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.

### **Organisational structure**

The Oversight Leadership Team are responsible for the spiritual aspects of the church, including the vision and strategies. Ministry Leaders, each responsible for activities of church life e.g. Prayer, Youth work, Outreach etc., meet to implement the strategies and to keep all the church members informed and involved. The trustees, are responsible for all the legal duties, including employment matters and risk management, by exercising the powers of the CIO. Major appointments and decisions for the church are also put to the church members for a consultation and vote.

We support the Christians Against Poverty (CAP) debt councillor in Teignbridge (our local district council area) as well as Redeeming Our Communities {ROC} which works in the community as part of a national initiative.

### **Key management remuneration**

James Levasier – Pastoral Lead  
Sara Jones – Operations Manager  
Cecilia Middleton - Church Administrator  
Mike Atkinson – Hope Café Manager

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity is exposed to various risks - be they operational, or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they respond appropriately to mitigate those risks.

The church takes advice from the organisation Thirtyone: eight for safeguarding matters.

Hope Church

Report of the Trustees  
for the Year Ended 31 December 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1178345

**Principal address**

Hope Church  
Swift Road  
Dawlish  
Devon  
EX7 0FS

**Trustees**

A C Rudall  
Mrs K Turner (resigned 20.2.24)  
P S Morrish Chair  
R S Baker (appointed 20.2.24)

**Independent Examiner**

Clare Lillington FMAAT.  
Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

**Advisers**

Bankers:  
Lloyds Bank PLC  
Lewisham Branch  
PO Box 1000  
BX1 1LT

Approved by order of the board of trustees on 17<sup>th</sup> April 2025 and signed on its behalf by:

.....  
P S Morrish - Trustee

Independent Examiner's Report to the Trustees of  
Hope Church

**Independent examiner's report to the trustees of Hope Church**

I report to the charity trustees on my examination of the accounts of Hope Church (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust 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.

Clare Lillington FMAAT

Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

Date: 14th May 2025

Hope Church

Statement of Financial Activities  
for the Year Ended 31 December 2024

		Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	246,992	31,412	278,404	303,986
Investment income	3	<u>6,637</u>	<u>-</u>	<u>6,637</u>	<u>1,771</u>
<b>Total</b>		<u>253,629</u>	<u>31,412</u>	<u>285,041</u>	<u>305,757</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		<u>165,548</u>	<u>38,285</u>	<u>203,833</u>	<u>135,311</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	9	<u>88,081</u> <u>(61,712)</u>	<u>(6,873)</u> <u>61,712</u>	<u>81,208</u> <u>-</u>	<u>170,446</u> <u>-</u>
<b>Net movement in funds</b>		26,369	54,839	81,208	170,446
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,841,755</u>	<u>48,623</u>	<u>1,890,378</u>	<u>1,719,932</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,868,124</u></u>	<u><u>103,462</u></u>	<u><u>1,971,586</u></u>	<u><u>1,890,378</u></u>

The notes form part of these financial statements

Hope Church

Balance Sheet

31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,687,496	-	1,687,496	1,681,519
<b>CURRENT ASSETS</b>					
Debtors	7	2,483	-	2,483	2,588
Cash at bank and in hand		<u>188,018</u>	<u>103,462</u>	<u>291,480</u>	<u>210,454</u>
		190,501	103,462	293,963	213,042
<b>CREDITORS</b>					
Amounts falling due within one year	8	(9,873)	-	(9,873)	(4,183)
<b>NET CURRENT ASSETS</b>		<u>180,628</u>	<u>103,462</u>	<u>284,090</u>	<u>208,859</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,868,124</u>	<u>103,462</u>	<u>1,971,586</u>	<u>1,890,378</u>
<b>NET ASSETS</b>		<u>1,868,124</u>	<u>103,462</u>	<u>1,971,586</u>	<u>1,890,378</u>
<b>FUNDS</b>	9				
Unrestricted funds				1,868,124	1,841,755
Restricted funds				<u>103,462</u>	<u>48,623</u>
<b>TOTAL FUNDS</b>				<u>1,971,586</u>	<u>1,890,378</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17<sup>th</sup> April 2025 and were signed on its behalf by:

.....  
P S Morrish - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds; it is probable that the income will be received, and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - Straight line over 7 years

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Offerings & donations	112,899	200,500
Gift aid	13,064	17,841
Charitable activities	701	4,457
Alpha course	916	-
Hall hire	105,328	81,188
Church events	9,167	-
Café sales	33,144	-
Centre Function sales	3,185	-
	<hr/>	<hr/>
Carried forward	278,404	303,986

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**2. DONATIONS AND LEGACIES - continued**

	31.12.24	31.12.23
	£	£
Brought forward	<u>278,404</u>	<u>303,986</u>
	<u>278,404</u>	<u>303,986</u>

**3. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>6,637</u>	<u>1,771</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Operations Manager – Started 1/6/24	0.58	
Pastoral Lead – Started 14/10/24	0.46	
Church administrator	1-	1
Cleaners	0.28	
Café Manager – Started 1/6/24	0.58	
Catering Assistant – Started 7/11/24	0.39	
Missional leader – Left 31/5/24	0.41	1
Centre manager – Left 12/11/24	<u>0.88-</u>	<u>1</u>
	<u>4.58</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2024	1,650,626	70,765	1,721,391
Additions	<u>16,086</u>	<u>-</u>	<u>16,086</u>
At 31 December 2024	<u>1,666,712</u>	<u>70,765</u>	<u>1,737,477</u>
<b>DEPRECIATION</b>			
At 1 January 2024	-	39,872	39,872
Charge for year	<u>-</u>	<u>10,109</u>	<u>10,109</u>
At 31 December 2024	<u>-</u>	<u>49,981</u>	<u>49,981</u>
<b>NET BOOK VALUE</b>			
At 31 December 2024	<u>1,666,712</u>	<u>20,784</u>	<u>1,687,496</u>
At 31 December 2023	<u>1,650,626</u>	<u>30,893</u>	<u>1,681,519</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade debtors	<u>2,483</u>	<u>2,588</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	<u>9,873</u>	<u>4,183</u>

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	1,841,755	(408)	(16,086)	1,825,261
Designated	<u>-</u>	<u>88,489</u>	<u>(45,626)</u>	<u>42,863</u>
	1,841,755	88,081	(61,712)	1,868,124
<b>Restricted funds</b>				
Restricted	48,623	(6,873)	61,712	103,462
	<u>1,890,378</u>	<u>81,208</u>	<u>-</u>	<u>1,971,586</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds. £
<b>Unrestricted funds</b>			
General fund	109,903	(110,311)	(408)
Designated	<u>143,726</u>	<u>(55,237)</u>	<u>88,489</u>
	253,629	(165,548)	88,081
<b>Restricted funds</b>			
Restricted	<u>31,412</u>	<u>(38,285)</u>	<u>(6,873)</u>
<b>TOTAL FUNDS</b>	<u><u>285,041</u></u>	<u><u>(203,833)</u></u>	<u><u>81,208</u></u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	1,697,235	81,476	63,044	1,841,755
<b>Restricted funds</b>				
Restricted	<u>22,697</u>	<u>88,970</u>	<u>(63,044)</u>	<u>48,623</u>
<b>TOTAL FUNDS</b>	<u><u>1,719,932</u></u>	<u><u>170,446</u></u>	<u><u>-</u></u>	<u><u>1,890,378</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds. £
<b>Unrestricted funds</b>			
General fund	187,430	(105,954)	81,476
<b>Restricted funds</b>			
Restricted	<u>118,327</u>	<u>(29,357)</u>	<u>88,970</u>
<b>TOTAL FUNDS</b>	<u><u>305,757</u></u>	<u><u>(135,311)</u></u>	<u><u>170,446</u></u>

Restricted funds consist of:

- Building fund - fund for new church building currently under final construction
- Christians Against Poverty (CAP) - Support for local Teignbridge group of CAP
- Church Weekend - Annual Church weekend
- Missions - Foreign missions
- Parent & Toddler - Group restarted 28/3/25.
- Signpost International - Support for 2 children in Africa.

**9. MOVEMENT IN FUNDS - continued**

Hope Friends (formerly Thursday Club) - Weekly group for mainly older people.  
Hope Youth (Formerly Youth Fund) - Groups meet on Tuesday evenings, Sunday mornings and evenings.  
Missional Leader - the fund supports this post for 18.5 hours on a fixed term contract to 31st May 2024  
Misscom – The fund supported missional community work in Dawlish – ceased 31/5/24.  
Hardship fund - Mainly used to help people in the community.  
VGSWYM - Used to support a Southwest Youth Ministries worker with us during 2022 to 2024.  
Warm Spaces – Fund used to support the warm spaces initiative. Now closed.

**10. RELATED PARTY DISCLOSURES**

During the year, the charity received donations totalling £34,224 (2023 £24,965) from related parties. These include trustees, any other members of key management and anyone closely connected to them.

## Hope Church

### Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Offerings & donations	112,899	200,500
Gift aid	13,064	17,841
Charitable activities	701	4,457
Alpha course	916	-
Hall hire	105,328	81,188
Church events	9,167	-
Café sales	33,144	-
Centre Function sales	<u>3,185</u>	<u>-</u>
	278,404	303,986
<b>Investment income</b>		
Deposit account interest	<u>6,637</u>	<u>1,771</u>
<b>Total incoming resources</b>	285,041	305,757
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	86,178	43,184
Church running costs	16,106	17,815
Support / gifts	10,682	5,052
Equipment	15,570	9,096
Sundries	7,825	10,059
Staff expenses	4,582	5,748
Office costs	9,245	8,331
Travel expenses	171	863
Centre manager salary	8,395	8,800
Caretaking	277	314
Café catering & events	14,287	-
Depreciation of tangible fixed assets	10,109	10,109
Grants to institutions	14,216	9,390
Grants to individuals	<u>2,378</u>	<u>1,795</u>
	200,021	130,556
<b>Support costs</b>		
<b>Governance costs</b>		
Rates and water	914	1,317
Staff training	1,252	2,700
Bank charges	816	388
Accountancy	480	0
Independent examination	<u>350</u>	<u>350</u>
	<u>3,812</u>	<u>4,755</u>
Total resources expended	<u>203,833</u>	<u>135,311</u>
<b>Net income</b>	<u>81,208</u>	<u>170,446</u>

This page does not form part of the statutory financial statements.

**Hope Church**

England & Wales - Charity number 1178345

---

# Accounts

---

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
Hope Church

Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

Hope Church

Contents of the Financial Statements  
for the Year Ended 31 December 2023

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

## Hope Church

### Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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**

### **Objectives**

The charity is a registered charitable incorporated organisation and is governed by its Constitution dated 11th May 2018. The objects of the charity, as set out in the governing document are:

a) to advance the Christian faith in accordance with its Statement of Beliefs in Dawlish, and in such other parts of the UK or the world as the charity trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and connected with the charitable work of the charity.

b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, and services of any kind, including counselling and support in such parts of the UK or the world as the trustees from time to time may think fit.

### **Public benefit**

In planning the Trustees have applied the guidance on public benefit issued by the Charity Commission. The church is open to all.

### **Volunteers**

Most of the charity's activities are undertaken by volunteers as there is only one full-time Missional leader, one part-time Church leader, one part-time Church Administrator and three part-time cleaners. The charity could not operate effectively without the efforts of its volunteers. This is done by praying, training, public teaching and worship, besides all the befriending. All the running costs of the church are covered by the freewill donations of the 80 or so members.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

To further the above objects and vision, the charity's main activities and achievements were as follows:

The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. Hope: its trustees, leaders and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Dawlish and District come into this experience of knowing Jesus as their Lord, and friend.

The church's strap line is "more people, more like Jesus in more places".

The church has partnered other social and statutory groups in Dawlish to offer "Helping Dawlish" to anyone in Dawlish. From this there have been opportunities to support families and isolated people. The church also supports the local Food bank known as The Dawlish Larder that is run by the ROC (Redeeming Our Communities) Dawlish charity and Christians Against Poverty (CAP Teignbridge).

### **Fundraising activities**

During the year voluntary fundraising was undertaken to raise funds for the completion of our new Church Community Centre. In total £40,000 was received from Trusts and £636 from fundraising, the church's own members have given £40,602 and £2,189 was recovered through the gift aid scheme. Approximately £100,000 is still needed to be able to complete the building project.

## Hope Church

### Report of the Trustees for the Year Ended 31 December 2023

#### **FINANCIAL REVIEW**

##### **Financial position**

During the year, the total income was £305,757, being £187,430 unrestricted and £118,327 restricted (2022 was £232,779 being £71,961 unrestricted and £160,818 restricted), and total expenditure, excluding the building, was £135,311 being £105,954 unrestricted and £29,357 restricted (2022 was £105,707 being £90,182 unrestricted and £15,525 restricted).

As a result, the balance on the restricted fund was £25,926 (2022 year-end balance was £22,697) and the unrestricted year-end balance was £105,954 (£109,653) excluding the cost of buildings and fittings.

##### **Investment policy and objectives**

The Constitution allows Trustees to invest the moneys of the church not immediately required for the furtherance of the objects in or upon such investments, securities (including the making of loans) or property as may be thought fit, subject to conditions and consents as may for the time being be imposed or required by law. The Trustees have considered it appropriate to hold funds in a combination of short-term deposits.

##### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £20,000 (which equates to about 5 months of unrestricted expenditure) so that the charity could continue to operate should income and or expenditure vary adversely. At the year end, the charity held unrestricted cash of £105,954 and the charity is complying with its reserves policy. The trustees expect to use these reserves to help pay for the higher running costs of the new building.

#### **FUTURE PLANS**

The church has moved into a new Church Community Centre in a new housing estate. Having been offered land by the Local Council and hearing God directing the church, a £1.9m budget was set to build a café, meeting rooms, worship hall, function room, toilets and offices to provide a Community Centre in the midst of the planned 1,000 homes being built on the north side of Dawlish. By careful management of the project the budget is now £1.7m. The project has proceeded well throughout 2023, having started onsite in November 2019. The move to this new building in May 2022, also coincided with a planned Church name change to Hope Church.

There are still aspects of the Church / Centre that need completion and fund-raising continues. During 2023, the premises have been made available for use by individual and local organisations as well as two local primary schools that needed accommodation due to building work being undertaken on their own premises.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution dated 11th May 2018, and constitutes a charitable incorporated organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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 charitable company 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.

### **Organisational structure**

The Elders are responsible for the spiritual aspects of the church, including the vision and strategies. Deacons, each responsible for activities of church life eg. Prayer, Youth work, Outreach etc., meet to implement the strategies and to keep all the church members informed and involved. The trustees, are responsible for all the legal duties, including employment matters and risk management, by exercising the powers of the CIO. Major appointments and decisions for the church are also put to the church members for a consultation and vote.

We support the Christians Against Poverty (CAP) debt councillor in Teignbridge (our local district council area) as well as Redeeming Our Communities {ROC} which works in the community as part of a national initiative.

### **Key management remuneration**

Mark Jones - Missional Leader  
Cecilia Middleton - Church Administrator  
Tracey German - Centre Manager

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity is exposed to various risks - be they operational, or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they respond appropriately to mitigate those risks.

The church takes advice from the organisation Thirtyone: eight for safeguarding matters.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1178345

Hope Church

Report of the Trustees  
for the Year Ended 31 December 2023

**Principal address**

Hope Church  
Swift Road  
Dawlish  
Devon  
EX7 0FS

**Trustees**

A T Coombes (resigned 1.5.23)  
G D Harvey (resigned 31.12.23)  
Mrs C Middleton (resigned 1.2.23)  
A C Rudall  
Mrs K Turner (appointed 1.1.23) (resigned 20.2.24)  
P S Morrish Chair (appointed 1.9.23)  
R S Baker (appointed 20.2.24)

**Independent Examiner**

Clare Lillington FMAAT  
Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

**Advisers**

Bankers:  
Lloyds Bank PLC  
Lewisham Branch  
PO Box 1000  
BX1 1LT

Approved by order of the board of trustees on 4 June 2024 and signed on its behalf by:

P S Morrish - Trustee

**Independent examiner's report to the trustees of Hope Church**

I report to the charity trustees on my examination of the accounts of Hope Church (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust 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.

Clare Lillington FMAAT

Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

12 June 2024

Hope Church

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	186,243	117,743	303,986	232,375
Investment income	3	1,187	584	1,771	404
<b>Total</b>		<u>187,430</u>	<u>118,327</u>	<u>305,757</u>	<u>232,779</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		<u>105,954</u>	<u>29,357</u>	<u>135,311</u>	<u>105,707</u>
<b>NET INCOME</b>					
Transfers between funds	9	<u>81,476</u> <u>63,044</u>	<u>88,970</u> <u>(63,044)</u>	<u>170,446</u> <u>-</u>	<u>127,072</u> <u>-</u>
<b>Net movement in funds</b>		<u>144,520</u>	<u>25,926</u>	<u>170,446</u>	<u>127,072</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,697,235</u>	<u>22,697</u>	<u>1,719,932</u>	<u>1,592,860</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,841,755</u></u>	<u><u>48,623</u></u>	<u><u>1,890,378</u></u>	<u><u>1,719,932</u></u>

Hope Church

Balance Sheet

31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,681,519	-	1,681,519	1,628,584
<b>CURRENT ASSETS</b>					
Debtors	7	2,588	-	2,588	2,488
Cash at bank and in hand		161,831	48,623	210,454	95,115
		<u>164,419</u>	<u>48,623</u>	<u>213,042</u>	<u>97,603</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(4,183)	-	(4,183)	(6,255)
<b>NET CURRENT ASSETS</b>		<u>160,236</u>	<u>48,623</u>	<u>208,859</u>	<u>91,348</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,841,755</u>	<u>48,623</u>	<u>1,890,378</u>	<u>1,719,932</u>
<b>NET ASSETS</b>		<u>1,841,755</u>	<u>48,623</u>	<u>1,890,378</u>	<u>1,719,932</u>
<b>FUNDS</b>	9				
Unrestricted funds				1,841,755	1,697,235
Restricted funds				48,623	22,697
<b>TOTAL FUNDS</b>				<u>1,890,378</u>	<u>1,719,932</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 June 2024 and were signed on its behalf by:

P S Morrish - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - Straight line over 7 years

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Offerings & donations	200,500	198,625
Gift aid	17,841	26,776
Charitable activities	4,457	4,423
Alpha course	-	551
Hall hire	81,188	2,000
	<u>303,986</u>	<u>232,375</u>

**3. INVESTMENT INCOME**

	31.12.23	31.12.22
	£	£
Deposit account interest	1,771	404
	<u>1,771</u>	<u>404</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Church administrator	1	1
Church leader	-	1
Missional leader	1	1
Centre manager	1	-
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2023	1,587,582	70,765	1,658,347
Additions	63,044	-	63,044
	<u>1,650,626</u>	<u>70,765</u>	<u>1,721,391</u>
At 31 December 2023	1,650,626	70,765	1,721,391
<b>DEPRECIATION</b>			
At 1 January 2023	-	29,763	29,763
Charge for year	-	10,109	10,109
	<u>-</u>	<u>39,872</u>	<u>39,872</u>
At 31 December 2023	-	39,872	39,872
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>1,650,626</u>	<u>30,893</u>	<u>1,681,519</u>
At 31 December 2022	<u>1,587,582</u>	<u>41,002</u>	<u>1,628,584</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Trade debtors	2,588	2,488
	<u>          </u>	<u>          </u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Trade creditors	4,183	6,255
	<u>          </u>	<u>          </u>

**9. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	1,697,235	81,476	63,044	1,841,755
<b>Restricted funds</b>				
Restricted	22,697	88,970	(63,044)	48,623
<b>TOTAL FUNDS</b>	<u>1,719,932</u>	<u>170,446</u>	<u>-</u>	<u>1,890,378</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	187,430	(105,954)	81,476
<b>Restricted funds</b>			
Restricted	118,327	(29,357)	88,970
<b>TOTAL FUNDS</b>	<u>305,757</u>	<u>(135,311)</u>	<u>170,446</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	1,431,817	(18,221)	283,639	1,697,235
<b>Restricted funds</b>				
Restricted	161,043	145,293	(283,639)	22,697
<b>TOTAL FUNDS</b>	<u>1,592,860</u>	<u>127,072</u>	<u>-</u>	<u>1,719,932</u>

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,961	(90,182)	(18,221)
<b>Restricted funds</b>			
Restricted	160,818	(15,525)	145,293
<b>TOTAL FUNDS</b>	<u>232,779</u>	<u>(105,707)</u>	<u>127,072</u>

Restricted funds consist of:

Building fund - fund for new church building currently under construction

Christians Against Poverty (CAP) - Support for local Teignbridge group of CAP

Church Weekend - Annual Church weekend

Missions - Foreign missions

Parent & Toddler - Group currently suspended

Signpost International - Support for 2 children in Africa.

Hope Friends (formerly Thursday Club) - Weekly group for mainly older people.

Hope Youth (Formerly Youth Fund) - Groups meet on Tuesday evenings, Sunday mornings and evenings.

Missional Leader - the fund supports this post for 18.5 hours on a fixed term contract to 31st May 2024

Hardship fund - Mainly used to help people in the community.

VGSWYM - Used to support a Southwest Youth Ministries worker with us during 2022/23.

**10. RELATED PARTY DISCLOSURES**

During the year, the charity received donations totalling £24965 (2022 £49297) from related parties. These include trustees, any other members of key management and anyone closely connected to them.

The church administrator Mrs Celia Middleton is a trustee. Her salary of £7,334 (2021 £6,972) is related to her role as administrator.

Hope Church

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Offerings & donations	200,500	198,625
Gift aid	17,841	26,776
Charitable activities	4,457	4,423
Alpha course	-	551
Hall hire	81,188	2,000
	<hr/>	<hr/>
	303,986	232,375
<b>Investment income</b>		
Deposit account interest	1,771	404
	<hr/>	<hr/>
<b>Total incoming resources</b>	305,757	232,779
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	43,184	44,557
Church running costs	17,815	15,501
Support / gifts	5,052	3,761
Equipment	9,096	7,737
Sundries	10,059	3,781
Staff expenses	5,748	3,853
Office costs	8,331	6,059
Travel expenses	863	-
Centre manager salary	8,800	-
Caretaking	314	-
Depreciation of tangible fixed assets	10,109	10,109
Grants to institutions	9,390	5,472
Grants to individuals	1,795	1,785
	<hr/>	<hr/>
	130,556	102,615
<b>Support costs</b>		
<b>Governance costs</b>		
Rates and water	1,317	-
Staff training	2,700	2,338
Bank charges	388	404
Independent examination	350	350
	<hr/>	<hr/>
	4,755	3,092
	<hr/>	<hr/>
Total resources expended	135,311	105,707
	<hr/>	<hr/>
<b>Net income</b>	170,446	127,072
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**Hope Church**

England & Wales - Charity number 1178345

---

# Accounts

---

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for  
Hope Church

Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

Contents of the Financial Statements  
for the Year Ended 31 December 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

## Hope Church

### Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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**

### **Objectives**

The charity is a registered charitable incorporated organisation and is governed by its Constitution dated 11th May 2018. The objects of the charity, as set out in the governing document are:

a) to advance the Christian faith in accordance with its Statement of Beliefs in Dawlish, and in such other parts of the UK or the world as the charity trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and connected with the charitable work of the charity.

b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, and services of any kind, including counselling and support in such parts of the UK or the world as the trustees from time to time may think fit.

### **Public benefit**

In planning the Trustees have applied the guidance on public benefit issued by the Charity Commission.

### **Volunteers**

Most of the charity's activities are undertaken by volunteers as there is only one full-time Missional leader, one part-time Church leader, one part-time Church Administrator and three part-time cleaners. The charity could not operate effectively without the efforts of its volunteers. This is done by praying, training, public teaching and worship, besides all the befriending. All the running costs of the church are covered by the freewill donations of the 80 or so members.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

To further the above objects and vision, the charity's main activities and achievements were as follows:

The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. Hope; its trustees, leaders and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Dawlish and District come into this experience of knowing Jesus as their Lord, and friend. The church's strap line is "more people, more like Jesus in more places".

In the early months of 2022, we continued holding services at Dawlish College, but from the end of May 2022, we were able to use our new building for Sunday Services, Prayer meetings, Children and Youth meetings as well as a Friends' group. Our After School Clubs recommenced.

The church has partnered other social and statutory groups in Dawlish to offer "Helping Dawlish" to anyone in Dawlish. From this there have been opportunities to support families and isolated people. From October we helped with the Government initiative to provide a 'Warm Space' at the church on 3 days per week. The church also supports the local Food bank known as The Dawlish Larder that is run by the ROC (Redeeming Our Communities) Dawlish charity.

### **Fundraising activities**

During the year voluntary fundraising was undertaken to raise funds for the new Church Community Centre. In total £3,000 was received from Trusts and £632 from fundraising, the church's own members have given £116,504 and £13,647 was recovered through the gift aid scheme. Approximately £100,000 is needed to be able to complete the building project.

## Hope Church

### Report of the Trustees for the Year Ended 31 December 2022

#### **FINANCIAL REVIEW**

##### **Financial position**

During the year the total income was £232,779, being £71,961 unrestricted and £160,818 restricted (2021 was £327,436 being £67,617 unrestricted and £259,819 restricted), and total expenditure was £475,778 being £90,182 unrestricted and £385,596 restricted (2021 was £544,631 being £73,536 unrestricted and £471,095 restricted).

As a result, the balance on the restricted fund was £22,697 (2021 year end balance was £161,043) and the unrestricted year end balance was £109,653 (£165,168) excluding the cost of buildings and fittings.

##### **Investment policy and objectives**

The Constitution allows Trustees to invest the moneys of the church not immediately required for the furtherance of the objects in or upon such investments, securities (including the making of loans) or property as may be thought fit, subject to conditions and consents as may for the time being be imposed or required by law. The Trustees have considered it appropriate to hold funds in a combination of short-term deposits.

##### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £20,000 (which equates to about 5 months of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £68,651 and the charity is complying with its reserves policy. The trustees expect to use these reserves to help pay for the higher running costs of the new building.

#### **FUTURE PLANS**

The church has moved in to a new Church Community Centre in a new housing estate. Having been offered land by the Local Council and hearing God directing the church, a £1.9m budget was set to build a café, meeting rooms, worship hall, function room, toilets and offices to provide a Community Centre in the midst of the planned 1,000 homes being built on the north side of Dawlish. By careful management of the project the budget is now £1.7m. The project has proceeded well throughout 2022, having started onsite in November 2019. The move to this new building in May 2022, also coincided with a planned Church name change to Hope Church.

There are still aspects of the Church / Centre that need completion and fund-raising continues. In 2023, we plan to make the building available for the community to use as and when facilities are completed.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution dated 11th May 2018, and constitutes a charitable incorporated organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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 charitable company 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.

### **Organisational structure**

The Elders are responsible for the spiritual aspects of the church, including the vision and strategies. Deacons, each responsible for activities of church life eg. Prayer, Youth work, Outreach etc., meet to implement the strategies and to keep all the church members informed and involved. The trustees, are responsible for all the legal duties, including employment matters and risk management, by exercising the powers of the CIO. Major appointments and decisions for the church are also put to the church members for a consultation and vote.

We support the Christians Against Poverty (CAP) debt councillor in Teignbridge (our local district council area) as well as Redeeming Our Communities {ROC} which works in the community as part of a national initiative.

### **Key management remuneration**

Guy Huggins - Church Leader June - December (Part time)

Mark Jones - Church Leader (January to May) and Missional Leader (June to December)

Cecilia Middleton - Church Administrator

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity is exposed to various risks - be they operational, or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they respond appropriately to mitigate those risks.

The church takes advice from the organisation Thirtyone: eight for safeguarding matters.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1178345

Hope Church

Report of the Trustees  
for the Year Ended 31 December 2022

**Principal address**

Hope Church  
Swift Road  
Dawlish  
Devon  
EX7 0FS

**Trustees**

A T Coombes (resigned 1.5.23)  
G D Harvey  
Mrs C Middleton (resigned 1.2.23)  
A C Rudall  
Mrs K Turner (appointed 1.1.23)

**Independent Examiner**

Clare Lillington FMAAT  
Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

**Advisers**

Bankers:  
Lloyds Bank PLC  
Lewisham Branch  
PO Box 1000  
BX1 1LT

Approved by order of the board of trustees on 29 May 2023 and signed on its behalf by:

G D Harvey - Trustee

Independent Examiner's Report to the Trustees of  
Hope Church

**Independent examiner's report to the trustees of Hope Church**

I report to the charity trustees on my examination of the accounts of Hope Church (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust 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.

Clare Lillington FMAAT

Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

29 May 2023

Hope Church

Statement of Financial Activities  
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	71,916	160,459	232,375	326,242
Investment income	3	45	359	404	1,194
<b>Total</b>		<u>71,961</u>	<u>160,818</u>	<u>232,779</u>	<u>327,436</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		<u>90,182</u>	<u>15,525</u>	<u>105,707</u>	<u>73,536</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	9	(18,221) <u>283,639</u>	145,293 <u>(283,639)</u>	127,072 <u>-</u>	253,900 <u>-</u>
<b>Net movement in funds</b>		265,418	(138,346)	127,072	253,900
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,431,817	161,043	1,592,860	1,338,960
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,697,235</u></u>	<u><u>22,697</u></u>	<u><u>1,719,932</u></u>	<u><u>1,592,860</u></u>

The notes form part of these financial statements

Hope Church

Balance Sheet

31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,628,584	-	1,628,584	1,266,649
<b>CURRENT ASSETS</b>					
Debtors	7	2,488	-	2,488	2,356
Cash at bank		72,418	22,697	95,115	325,786
		<u>74,906</u>	<u>22,697</u>	<u>97,603</u>	<u>328,142</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(6,255)	-	(6,255)	(1,931)
<b>NET CURRENT ASSETS</b>		<u>68,651</u>	<u>22,697</u>	<u>91,348</u>	<u>326,211</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,697,235</u>	<u>22,697</u>	<u>1,719,932</u>	<u>1,592,860</u>
<b>NET ASSETS</b>		<u>1,697,235</u>	<u>22,697</u>	<u>1,719,932</u>	<u>1,592,860</u>
<b>FUNDS</b>	9				
Unrestricted funds				1,697,235	1,431,817
Restricted funds				22,697	161,043
<b>TOTAL FUNDS</b>				<u>1,719,932</u>	<u>1,592,860</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2023 and were signed on its behalf by:

G D Harvey - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - Straight line over 7 years

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Offerings & donations	198,625	300,090
Gift aid	26,776	21,549
Charitable activities	4,423	4,603
Alpha course	551	-
Hall hire	2,000	-
	<u>232,375</u>	<u>326,242</u>

**3. INVESTMENT INCOME**

	31.12.22	31.12.21
	£	£
Deposit account interest	404	1,194
	<u>404</u>	<u>1,194</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Church administrator	1	1
Church leader	1	1
Missional leader	1	-
	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2022	1,217,511	68,792	1,286,303
Additions	370,071	1,973	372,044
	<u>1,587,582</u>	<u>70,765</u>	<u>1,658,347</u>
At 31 December 2022	1,587,582	70,765	1,658,347
<b>DEPRECIATION</b>			
At 1 January 2022	-	19,654	19,654
Charge for year	-	10,109	10,109
	<u>-</u>	<u>29,763</u>	<u>29,763</u>
At 31 December 2022	-	29,763	29,763
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>1,587,582</u>	<u>41,002</u>	<u>1,628,584</u>
At 31 December 2021	<u>1,217,511</u>	<u>49,138</u>	<u>1,266,649</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Trade debtors	2,488	2,356
	<u>          </u>	<u>          </u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Trade creditors	6,255	1,931
	<u>          </u>	<u>          </u>

**9. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	1,431,817	(18,221)	283,639	1,697,235
<b>Restricted funds</b>				
Restricted	161,043	145,293	(283,639)	22,697
<b>TOTAL FUNDS</b>	<u>1,592,860</u>	<u>127,072</u>	<u>-</u>	<u>1,719,932</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,961	(90,182)	(18,221)
<b>Restricted funds</b>			
Restricted	160,818	(15,525)	145,293
<b>TOTAL FUNDS</b>	<u>232,779</u>	<u>(105,707)</u>	<u>127,072</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	962,837	(2,115)	471,095	1,431,817
<b>Restricted funds</b>				
Restricted	376,123	256,015	(471,095)	161,043
<b>TOTAL FUNDS</b>	<u>1,338,960</u>	<u>253,900</u>	<u>-</u>	<u>1,592,860</u>

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,617	(69,732)	(2,115)
<b>Restricted funds</b>			
Restricted	259,819	(3,804)	256,015
<b>TOTAL FUNDS</b>	<u>327,436</u>	<u>(73,536)</u>	<u>253,900</u>

Restricted funds consist of:

- Building fund - fund for new church building currently under construction
- Christians Against Poverty (CAP) - Support for local Teignbridge group of CAP
- Church Weekend - Annual Church weekend
- Missions - Foreign missions
- Parent & Toddler - Group suspended while we are without a base
- Signpost International - Support for 2 children in Africa and 1 in Asia
- Hope Friends (formerly Thursday Club) - Weekly group for mainly older people
- Hope Youth (Formerly Youth Fund) - Groups meet on Friday evenings, Sunday mornings and evenings
- Missional Leader - the fund supports this post for 18.5 hours on a fixed term contract to 31st May 2024
- Warm Spaces - This was a project run through the winter as part of HM government's warm spaces initiative.
- Hardship fund - Mainly used to help people in the community
- VGSWYM - Used to support a South West Youth Ministries worker with us during 2022/23

**10. RELATED PARTY DISCLOSURES**

During the year the charity received donations totalling £49,297 (2021 £75,866) from related parties. These include trustees, any other members of key management and anyone closely connected to them.

The church administrator Mrs Celia Middleton is a trustee. Her salary of £7,334 (2021 £6,972) is related to her role as administrator.

Hope Church

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Offerings & donations	198,625	300,090
Gift aid	26,776	21,549
Charitable activities	4,423	4,603
Alpha course	551	-
Hall hire	2,000	-
	<hr/>	<hr/>
	232,375	326,242
<b>Investment income</b>		
Deposit account interest	404	1,194
	<hr/>	<hr/>
<b>Total incoming resources</b>	232,779	327,436
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	44,557	36,816
Church running costs	15,501	2,876
Support / gifts	3,761	9,662
Equipment	7,737	759
Sundries	3,781	-
Staff expenses	3,853	1,844
Office costs	6,059	3,316
Fixtures and fittings	10,109	9,827
Grants to institutions	5,472	5,938
Grants to individuals	1,785	1,200
	<hr/>	<hr/>
	102,615	72,238
<b>Support costs</b>		
<b>Governance costs</b>		
Staff training	2,338	281
Bank charges	404	667
Independent examination	350	350
	<hr/>	<hr/>
	3,092	1,298
Total resources expended	<hr/>	<hr/>
	105,707	73,536
<b>Net income</b>	<hr/>	<hr/>
	127,072	253,900

This page does not form part of the statutory financial statements

**Hope Church**

England & Wales - Charity number 1178345

---

# Accounts

---

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
Hope Church

Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

Contents of the Financial Statements  
for the Year Ended 31 December 2021

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

## Hope Church

### Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The charity is a registered charitable incorporated organisation and is governed by its Constitution dated 11th May 2018. The objects of the charity, as set out in the governing document are:

a) to advance the Christian faith in accordance with its Statement of Beliefs in Dawlish, and in such other parts of the UK or the world as the charity trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and connected with the charitable work of the charity.

b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including counselling and support in such parts of the UK or the world as the trustees from time to time may think fit.

##### **Public benefit**

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

##### **Volunteers**

Most of the charity's activities are undertaken by volunteers as there is only one full-time leader and one part-time Church Administrator. The charity could not operate effectively without the efforts of its volunteers. This is done by praying, training, public teaching and worship, besides all the befriending. All the running costs of the church are covered by the freewill donations of the 80 or so members.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

To further the above objects and vision, the charity's main activities and achievements were as follows:

The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. Hope Church; its trustees, elders, deacons and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Dawlish and District come into this experience of knowing Jesus as their Lord, Saviour and friend. The church's strap line is "more people, more like Jesus in more places".

In a normal year, the church would be running Sunday services, Sunday school, Youth Groups, life groups, friendship groups and After school clubs. However, even though there has been a pandemic in 2021, the church has broadcast Sunday services on its website, with additional specific videos for children and toward the end of the year fortnightly face to face services were held at Dawlish College. It was difficult to provide a regular digital formal event for the youth group, but toward the end of the year fortnightly face to face meetings were arranged. Life groups and friendship groups were kept socialising by Zoom, WhatsApp, letters, periodicals and telephone calls and again toward the end of the year some face to face gatherings were held.

The church has partnered other social and statutory groups in Dawlish in order to offer "Helping Dawlish" to anyone in Dawlish. From this there have been opportunities to support families and isolated people. The church also supports the local Food bank known as The Dawlish Larder that is run by the ROC (Redeeming Our Communities) Dawlish charity. The three After-school clubs have obviously been put on hold, though the schools have encouraged the church to support the families.

##### **Fundraising activities**

During the year voluntary fundraising was undertaken to raise funds for the new Church Community Centre. In total £83,500 was received from Trusts, the church's own members have given £151,762 and £18,170 was recovered through the gift aid scheme. Approximately £250,000 is needed to be able to complete the building project

## Hope Church

### Report of the Trustees for the Year Ended 31 December 2021

#### **FINANCIAL REVIEW**

##### **Financial position**

During the year income was £327,436 (2020 was £983,175), and expenditure was £544,631 made up of building works of £471,095 and general £73,526 (2020 was £771,141 being building works of £701,207 and general £69,934). Over the last two years we have spent £1,172,302 on the building.

We are pleased to report that despite a reduction in the cash collections due to the Pandemic, we were still able to cover all expenses and have a surplus.

##### **Investment policy and objectives**

The Constitution allows Trustees to invest the moneys of the church not immediately required for the furtherance of the objects in or upon such investments, securities (including the making of loans) or property as may be thought fit, subject to conditions and consents as may for the the time being be imposed or required by law. The Trustees have considered it appropriate to hold funds in a combination of short-term deposits.

##### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £20,000 (which equates to about 5 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £164,743 and the charity is complying with its reserves policy. The trustees expect to use these reserves to help pay for the higher running costs of the new building.

#### **FUTURE PLANS**

The church has almost completed a new Church Community Centre in a new housing estate. Having been offered land by the Local Council and hearing God directing the church, a £1.9m budget was set to build a café, meeting rooms, worship hall, function room, toilets and offices to provide a Community Centre in the midst of the planned 1,000 homes being built on the north side of Dawlish. By careful management of the project the budget is now £1.7m. The project has proceeded well throughout 2021, having started onsite in November 2019. The move to this new building will also coincide with a planned Church name change to Hope Church.

Funding for this large project has reached £1.486m, which will almost fund the completion of work to enable the ground floor to be opened. So far the members have contributed just over £575,000, other trusts have given £270,000 and the rest came from the sale of the old premises, gift-aid and investment income.

Currently the plans are to open at the end of May 2022, subject to all the necessary funding being received.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution dated 11th May 2018, and constitutes a charitable incorporated organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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 charitable company 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.

### **Organisational structure**

The Elders are responsible for the spiritual aspects of the church, including the vision and strategies. Deacons, each responsible for activities of church life eg. Prayer, Youth work, Outreach etc., meet to implement the strategies and to keep all the church members informed and involved. The trustees, are responsible for all the legal duties, including employment matters and risk management, by exercising the powers of the CIO. Major appointments and decisions for the church are also put to the church members for a consultation and vote.

We support the Christians Against Poverty (CAP) debt councillor in Teignbridge (our local district council area) as well as Redeeming Our Communities {ROC} which works in the community as part of a national initiative.

### **Key management remuneration**

Mark Jones - Church Leader  
Cecilia Middleton - Church Administrator

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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.

The church takes advice from the organisation Thirtyone: eight for safeguarding matters.

Hope Church

Report of the Trustees  
for the Year Ended 31 December 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1178345

**Principal address**

2 Black Swan Units  
Black Swan Road  
Dawlish  
Devon  
EX7 0FQ

**Trustees**

A T Coombes  
G D Harvey  
Dr D W Lear  
Mrs C Middleton  
A C Rudall

**Independent Examiner**

Clare Lillington  
FMAAT  
Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

**Advisers**

Bankers:  
Lloyds Bank PLC  
Lewisham Branch  
PO Box 1000  
BX1 1LT

Approved by order of the board of trustees on 5 July 2022 and signed on its behalf by:

G D Harvey - Trustee

**Independent examiner's report to the trustees of Hope Church**

I report to the charity trustees on my examination of the accounts of Hope Church (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FMAAT which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust 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.

Clare Lillington  
FMAAT  
Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

15 July 2022

Hope Church

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	67,598	258,644	326,242	982,609
Investment income	3	19	1,175	1,194	566
<b>Total</b>		<u>67,617</u>	<u>259,819</u>	<u>327,436</u>	<u>983,175</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		69,732	3,804	73,536	69,934
<b>NET INCOME/(EXPENDITURE)</b>		<u>(2,115)</u>	<u>256,015</u>	<u>253,900</u>	<u>913,241</u>
<b>Transfers between funds</b>	9	<u>471,095</u>	<u>(471,095)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>468,980</u>	<u>(215,080)</u>	<u>253,900</u>	<u>913,241</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		962,837	376,123	1,338,960	425,719
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,431,817</u></u>	<u><u>161,043</u></u>	<u><u>1,592,860</u></u>	<u><u>1,338,960</u></u>

Hope Church

Balance Sheet

31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,266,649	-	1,266,649	805,381
<b>CURRENT ASSETS</b>					
Debtors	7	2,356	-	2,356	5,097
Cash at bank		164,743	161,043	325,786	530,320
		<u>167,099</u>	<u>161,043</u>	<u>328,142</u>	<u>535,417</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,931)	-	(1,931)	(1,838)
<b>NET CURRENT ASSETS</b>		<u>165,168</u>	<u>161,043</u>	<u>326,211</u>	<u>533,579</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,431,817</u>	<u>161,043</u>	<u>1,592,860</u>	<u>1,338,960</u>
<b>NET ASSETS</b>		<u>1,431,817</u>	<u>161,043</u>	<u>1,592,860</u>	<u>1,338,960</u>
<b>FUNDS</b>	9				
Unrestricted funds				1,431,817	962,837
Restricted funds				161,043	376,123
<b>TOTAL FUNDS</b>				<u>1,592,860</u>	<u>1,338,960</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 July 2022 and were signed on its behalf by:

G D Harvey - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - Straight line over 7 years

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations	300,090	956,796
Gift aid	21,549	24,815
Charitable activities	4,603	998
	<u>326,242</u>	<u>982,609</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**3. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Deposit account interest	1,194	566
	<u>1,194</u>	<u>566</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Church administrator	1	1
Church leader	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2021	746,416	68,792	815,208
Additions	471,095	-	471,095
	<u>1,217,511</u>	<u>68,792</u>	<u>1,286,303</u>
At 31 December 2021	1,217,511	68,792	1,286,303
<b>DEPRECIATION</b>			
At 1 January 2021	-	9,827	9,827
Charge for year	-	9,827	9,827
	<u>-</u>	<u>19,654</u>	<u>19,654</u>
At 31 December 2021	-	19,654	19,654
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>1,217,511</u>	<u>49,138</u>	<u>1,266,649</u>
At 31 December 2020	<u>746,416</u>	<u>58,965</u>	<u>805,381</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade debtors	2,356	5,097
	<u>          </u>	<u>          </u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	1,931	1,838
	<u>          </u>	<u>          </u>

**9. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	962,837	(2,115)	471,095	1,431,817
<b>Restricted funds</b>				
Restricted	376,123	256,015	(471,095)	161,043
<b>TOTAL FUNDS</b>	<u>1,338,960</u>	<u>253,900</u>	<u>-</u>	<u>1,592,860</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,617	(69,732)	(2,115)
<b>Restricted funds</b>			
Restricted	259,819	(3,804)	256,015
<b>TOTAL FUNDS</b>	<u>327,436</u>	<u>(73,536)</u>	<u>253,900</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	249,024	12,606	701,207	962,837
<b>Restricted funds</b>				
Restricted	176,695	900,635	(701,207)	376,123
<b>TOTAL FUNDS</b>	<u>425,719</u>	<u>913,241</u>	<u>-</u>	<u>1,338,960</u>

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	78,510	(65,904)	12,606
<b>Restricted funds</b>			
Restricted	904,665	(4,030)	900,635
<b>TOTAL FUNDS</b>	<u>983,175</u>	<u>(69,934)</u>	<u>913,241</u>

Restricted funds consist of:

- Building fund - fund for new church building currently under construction
- Christians Against Poverty (CAP) - Support for local Teignbridge group of CAP
- Church Weekend - Annual Church weekend
- Missions - Foreign missions
- Parent & Toddler - Group suspended while we are without a base
- Signpost International - Support for 2 children in Africa and 1 in Asia
- Thursday Club - Weekly group for mainly older people
- Youth Fund - Anchor youth group meets on Sunday mornings and evenings
- Missional Community

**10. RELATED PARTY DISCLOSURES**

During the year the charity received donations totalling £75,866 (2020 £88,504) from related parties. These include trustees, any other members of key management and anyone closely connected to them.

The church administrator Mrs Celia Middleton is a trustee. Her salary of £6,972 (2020 £6,820) is related to her role as administrator.

Hope Church

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	300,090	956,796
Gift aid	21,549	24,815
Charitable activities	4,603	998
	<hr/>	<hr/>
	326,242	982,609
<b>Investment income</b>		
Deposit account interest	1,194	566
	<hr/>	<hr/>
<b>Total incoming resources</b>	327,436	983,175
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	36,816	37,529
Church running costs	2,876	3,529
Programme activity costs	-	3,861
Support / gifts	9,662	10,100
Equipment	759	597
Sundries	-	445
Staff expenses	1,844	-
Office costs	3,316	-
Fixtures and fittings	9,827	9,827
Grants to institutions	5,938	2,296
Grants to individuals	1,200	1,200
	<hr/>	<hr/>
	72,238	69,384
 <b>Support costs</b>		
<b>Governance costs</b>		
Staff training	281	-
Bank charges	667	-
Independent examination	350	550
	<hr/>	<hr/>
	1,298	550
Total resources expended	<hr/>	<hr/>
	73,536	69,934
<b>Net income</b>	<hr/>	<hr/>
	253,900	913,241

**Hope Church**

England & Wales - Charity number 1178345

---

# Accounts

---

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
Dawlish Christian Fellowship

Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

Contents of the Financial Statements  
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 15
Detailed Statement of Financial Activities	16

Report of the Trustees  
for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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**

### **Objectives and aims**

The charity is a registered charitable incorporated organisation and is governed by its Constitution dated 11th May 2018. The objects of the charity, as set out in the governing document are:

a) to advance the Christian faith in accordance with its Statement of Beliefs in Dawlish, and in such other parts of the UK or the world as the charity trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and connected with the charitable work of the charity.

b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including counselling and support in such parts of the UK or the world as the trustees from time to time may think fit.

### **Public benefit**

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

### **Volunteers**

Most of the charity's activities are undertaken by volunteers as there is only one full-time leader and one part-time Church Administrator. The charity could not operate effectively without the efforts of its volunteers. This is done by praying, training, public teaching and worship, besides all the befriending. All the running costs of the church are covered by the freewill donations of the 80 or so members.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

To further the above objects and vision, the charity's main activities and achievements were as follows:

The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. Dawlish Christian Fellowship; its trustees, elders, deacons and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Dawlish and District come into this experience of knowing Jesus as their Lord, Saviour and friend. The church's strap line is " more people, more like Jesus".

In a normal year, the church would be running Sunday services, Sunday school, Youth Groups, life groups, friendship groups and After school clubs. However, even though there has been a pandemic in 2020, the church has broadcast Sunday services on its website, with additional specific videos for children. It was difficult to provide a regular digital formal event for the youth group, ( they tended to organise themselves). Lifegroups and friendship groups were kept socialising by Zoom, WhatsApp, letters, periodicals and telephone calls.

The church has partnered other social and statutory groups in Dawlish in order to offer "Helping Dawlish" to anyone in Dawlish. From this there have been opportunities to support families and isolated people. The church also supports the local Food bank run by the ROC (Redeeming Our Communities) Dawlish charity. The three After-school clubs have obviously been put on hold, though the schools have encouraged the church to support the families.

The church also participated in two Churches Together Dawlish organised events: a drive-in service and a Christmas Carol Service.

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

During the year voluntary fundraising was undertaken to raise funds for the new Church Community Centre. In total £250,838 was received from local Gospel Hall Trusts, the church's own members have given £149,225 and the sale of the Old Town Street premises raised £487,352. Approximately £250,000 is needed to be able to open the ground floor for use.

## **FINANCIAL REVIEW**

### **Financial position**

During the year income was £983,175 (2019 was £247,466), and expenditure was £771,141 (2019 was £115,137). As a result the restricted surplus for the year was £199,428 (2019 was £120,985) and the unrestricted surplus was £12,606 (2019 was £11,344).

We are pleased to report that despite a reduction in the cash collections due to the Pandemic, we were still able to cover all expenses and have a surplus.

### **Investment policy and objectives**

The Constitution allows Trustees to invest the moneys of the church not immediately required for the furtherance of the objects in or upon such investments, securities (including the making of loans) or property as may be thought fit, subject to conditions and consents as may for the time being be imposed or required by law. The Trustees have considered it appropriate to hold funds in a combination of short-term deposits.

### **Reserves policy**

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £20,000 (which equates to about 5 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £154,197 and the charity is complying with its reserves policy. The trustees expect to use these reserves to help pay for the higher running costs of the new building.

## **FUTURE PLANS**

The church has embarked on a major project to build a new Church Community Centre in the new housing estates. Having been offered land by the Local Council and hearing God directing the church, a £1.9m budget was set to build a café, meetings rooms, worship hall, function room, toilets and offices to provide a Community Centre in the midst of the planned 1,000 homes being built on the north side of Dawlish. The project proceeded well throughout 2020, having started onsite in November 2019. The two storeys are up, the roof is on and the windows and cladding are being fitted during Spring 2021. The move to this new building will also coincide with a planned name change to Hope Church.

Funding for this large project has reached £1.258m, which will fund the completion of the outside and approximately 50% of the first fix for the ground floor plus underfloor heating. So far the members have contributed just over £500,000, other trusts have given £270,000 and the rest came from the sale of the old premises.

Currently the plans are to open in the late summer 2021, subject to all the necessary funding being received.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a constitution dated 11th May 2018, and constitutes a charitable incorporated organisation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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 charitable company 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.

### **Organisational structure**

The Elders are responsible for the spiritual aspects of the church, including the vision and strategies. Deacons, each responsible for activities of church life eg. Prayer, Youth work, Outreach etc., meet to implement the strategies and to keep all the church members informed and involved. The trustees, are responsible for all the legal duties, including employment matters and risk management, by exercising the powers of the CIO. Major appointments and decisions for the church are also put to the church members for a consultation and vote.

" We support the Christians Against Poverty (CAP) debt councillors in Teignbridge (our local district council area) as well as Redeeming Our Communities {ROC} which works in the community as part of a national initiative. We have been involved with the local council and police."

### **Key management remuneration**

Mark Jones - Church Leader  
Cecilia Middleton - Church Administrator

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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.

The church takes advice from the organisation Thirtyone: eight for safeguarding matters.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1178345

**Principal address**

2 Black Swan Units  
Black Swan Road  
Dawlish  
Devon  
EX7 0FQ

**Trustees**

A T Coombes  
G D Harvey  
Dr D W Lear  
Mrs C Middleton  
A C Rudall

**Independent Examiner**

Clare Lillington  
FMAAT  
Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

**Advisers**

Bankers:  
Lloyds Bank PLC  
Lewisham Branch  
PO Box 1000  
BX1 1LT

Approved by order of the board of trustees on 13 April 2021 and signed on its behalf by:

A T Coombes - Trustee

**Independent examiner's report to the trustees of Dawlish Christian Fellowship**

I report to the charity trustees on my examination of the accounts of Dawlish Christian Fellowship (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FMAAT which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust 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.

Clare Lillington  
FMAAT  
Accountancy Services  
Raddon Station Hill  
Chudleigh  
Newton Abbot  
Devon  
TQ13 0EE

16 April 2021

Statement of Financial Activities  
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	78,331	904,278	982,609	247,335
Investment income	3	179	387	566	131
<b>Total</b>		<u>78,510</u>	<u>904,665</u>	<u>983,175</u>	<u>247,466</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
General		65,904	4,030	69,934	69,928
<b>NET INCOME</b>		<u>12,606</u>	<u>900,635</u>	<u>913,241</u>	<u>177,538</u>
<b>Transfers between funds</b>	13	<u>701,207</u>	<u>(701,207)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>713,813</u>	<u>199,428</u>	<u>913,241</u>	<u>177,538</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		249,024	176,695	425,719	248,181
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>962,837</u></u>	<u><u>376,123</u></u>	<u><u>1,338,960</u></u>	<u><u>425,719</u></u>

Dawlish Christian Fellowship

Balance Sheet  
31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	805,381	-	805,381	114,001
<b>CURRENT ASSETS</b>					
Debtors	11	5,097	-	5,097	1,449
Cash at bank		154,197	376,123	530,320	312,713
		<u>159,294</u>	<u>376,123</u>	<u>535,417</u>	<u>314,162</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(1,838)	-	(1,838)	(2,444)
<b>NET CURRENT ASSETS</b>		<u>157,456</u>	<u>376,123</u>	<u>533,579</u>	<u>311,718</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>962,837</u>	<u>376,123</u>	<u>1,338,960</u>	<u>425,719</u>
<b>NET ASSETS</b>		<u>962,837</u>	<u>376,123</u>	<u>1,338,960</u>	<u>425,719</u>
<b>FUNDS</b>					
	13			962,837	249,024
Unrestricted funds				376,123	176,695
Restricted funds					
<b>TOTAL FUNDS</b>				<u>1,338,960</u>	<u>425,719</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 April 2021 and were signed on its behalf by:

A T Coombes - Trustee

Dawlish Christian Fellowship

Cash Flow Statement  
for the Year Ended 31 December 2020

	Notes	31.12.20 £	31.12.19 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	918,248	178,402
Net cash provided by operating activities		<u>918,248</u>	<u>178,402</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(701,207)	(45,209)
Interest received		566	131
Net cash used in investing activities		<u>(700,641)</u>	<u>(45,078)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>217,607</u>	<u>133,324</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>312,713</u>	<u>179,389</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>530,320</u></u>	<u><u>312,713</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2020

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.12.20	31.12.19
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	913,241	177,538
<b>Adjustments for:</b>		
Depreciation charges	9,827	-
Interest received	(566)	(131)
Increase in debtors	(3,648)	(1,449)
(Decrease)/increase in creditors	(606)	2,444
<b>Net cash provided by operations</b>	<u>918,248</u>	<u>178,402</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.20	Cash flow	At 31.12.20
	£	£	£
<b>Net cash</b>			
Cash at bank	312,713	217,607	530,320
	<u>312,713</u>	<u>217,607</u>	<u>530,320</u>
<b>Total</b>	<u>312,713</u>	<u>217,607</u>	<u>530,320</u>

Notes to the Financial Statements  
for the Year Ended 31 December 2020

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - Straight line over 7 years

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.12.20	31.12.19
	£	£
Offerings	-	57,326
Donations	956,796	150,822
Gift aid	24,815	35,836
Charitable activities	998	3,351
	<u>982,609</u>	<u>247,335</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**3. INVESTMENT INCOME**

	31.12.20	31.12.19
	£	£
Deposit account interest	566	131
	<u>566</u>	<u>131</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
General	65,888	3,496	550	69,934
	<u>65,888</u>	<u>3,496</u>	<u>550</u>	<u>69,934</u>

**5. GRANTS PAYABLE**

	31.12.20	31.12.19
	£	£
General	3,496	3,921
	<u>3,496</u>	<u>3,921</u>

The total grants paid to institutions during the year was as follows:

	31.12.20	31.12.19
	£	£
Individual	-	2,721
	<u>-</u>	<u>2,721</u>

**6. SUPPORT COSTS**

	Governance costs £
General	550
	<u>550</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**8. STAFF COSTS**

	31.12.20	31.12.19
	£	£
Wages and salaries	37,529	32,313
	<u>37,529</u>	<u>32,313</u>

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Church administrator	1	1
Church leader	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	71,412	175,923	247,335
Investment income	131	-	131
<b>Total</b>	<u>71,543</u>	<u>175,923</u>	<u>247,466</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General	60,199	9,729	69,928
<b>NET INCOME</b>	<u>11,344</u>	<u>166,194</u>	<u>177,538</u>
<b>Transfers between funds</b>	45,209	(45,209)	-
<b>Net movement in funds</b>	<u>56,553</u>	<u>120,985</u>	<u>177,538</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	192,471	55,710	248,181
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>249,024</u>	<u>176,695</u>	<u>425,719</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2020	45,209	68,792	114,001
Additions	701,207	-	701,207
At 31 December 2020	<u>746,416</u>	<u>68,792</u>	<u>815,208</u>
<b>DEPRECIATION</b>			
Charge for year	-	9,827	9,827
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>746,416</u>	<u>58,965</u>	<u>805,381</u>
At 31 December 2019	<u>45,209</u>	<u>68,792</u>	<u>114,001</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20 £	31.12.19 £
Trade debtors	<u>5,097</u>	<u>1,449</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20 £	31.12.19 £
Trade creditors	<u>1,838</u>	<u>2,444</u>

**13. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	249,024	12,606	701,207	962,837
<b>Restricted funds</b>				
Restricted	176,695	900,635	(701,207)	376,123
<b>TOTAL FUNDS</b>	<u>425,719</u>	<u>913,241</u>	<u>-</u>	<u>1,338,960</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	78,510	(65,904)	12,606
<b>Restricted funds</b>			
Restricted	904,665	(4,030)	900,635
<b>TOTAL FUNDS</b>	<u>983,175</u>	<u>(69,934)</u>	<u>913,241</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	102,578	11,344	45,209	159,131
Designated	89,893	-	-	89,893
	<u>192,471</u>	<u>11,344</u>	<u>45,209</u>	<u>249,024</u>
<b>Restricted funds</b>				
Restricted	55,710	166,194	(45,209)	176,695
<b>TOTAL FUNDS</b>	<u>248,181</u>	<u>177,538</u>	<u>-</u>	<u>425,719</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,543	(60,199)	11,344
<b>Restricted funds</b>			
Restricted	175,923	(9,729)	166,194
<b>TOTAL FUNDS</b>	<u>247,466</u>	<u>(69,928)</u>	<u>177,538</u>

Restricted funds consist of:

Building fund - fund for new church building currently under construction  
Christians Against Poverty (CAP) - Support for local Teignbridge group of CAP  
Church Weekend - Annual Church weekend  
E & G Renja - Family moved back to the UK  
Missions - Foreign missions

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**13. MOVEMENT IN FUNDS - continued**

Parent & Toddler - Group suspended while we are without a base  
Signpost International - Support for 2 children in Africa and 1 in Asia  
Thursday Club - Weekly group for mainly older people  
Youth Fund - Anchor youth group meets on Sunday mornings and evenings

**14. RELATED PARTY DISCLOSURES**

During the year the charity received donations totalling £88,504 (2019 £126,493) from related parties. These include trustees, any other members of key management and anyone closely connected to them.

The church administrator Mrs Celia Middleton is a trustee. Her salary of £6,820 (2019 £6,399) is related to her role as administrator.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Offerings	-	57,326
Donations	956,796	150,822
Gift aid	24,815	35,836
Charitable activities	998	3,351
	<hr/>	<hr/>
	982,609	247,335
<b>Investment income</b>		
Deposit account interest	566	131
	<hr/>	<hr/>
<b>Total incoming resources</b>	983,175	247,466
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	37,529	32,313
Church running costs	3,529	17,014
Programme activity costs	3,861	8,285
Support / gifts	10,100	3,790
maintenance of church building	-	511
Equipment	597	2,384
Sundries	445	802
Fixtures and fittings	9,827	-
Grants to institutions	2,296	2,721
Grants to individuals	1,200	1,200
	<hr/>	<hr/>
	69,384	69,020
 <b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	550	908
	<hr/>	<hr/>
<b>Total resources expended</b>	69,934	69,928
	<hr/>	<hr/>
<b>Net income</b>	<u>913,241</u>	<u>177,538</u>