

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

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for the Year Ended 31 December 2020

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

Balance Sheet
31 December 2020

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

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

Cash Flow Statement
for the Year Ended 31 December 2020

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

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
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	913,241	177,538
Adjustments for:		
Depreciation charges	9,827	-
Interest received	(566)	(131)
Increase in debtors	(3,648)	(1,449)
(Decrease)/increase in creditors	(606)	2,444
Net cash provided by operations	<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
	£	£	£
Net cash			
Cash at bank	312,713	217,607	530,320
	<u>312,713</u>	<u>217,607</u>	<u>530,320</u>
Total	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	71,412	175,923	247,335
Investment income	131	-	131
Total	<u>71,543</u>	<u>175,923</u>	<u>247,466</u>
EXPENDITURE ON			
Charitable activities			
General	60,199	9,729	69,928
NET INCOME	<u>11,344</u>	<u>166,194</u>	<u>177,538</u>
Transfers between funds	45,209	(45,209)	-
Net movement in funds	<u>56,553</u>	<u>120,985</u>	<u>177,538</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>192,471</u>	<u>55,710</u>	<u>248,181</u>
TOTAL FUNDS CARRIED FORWARD	<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 £
COST			
At 1 January 2020	45,209	68,792	114,001
Additions	701,207	-	701,207
At 31 December 2020	746,416	68,792	815,208
DEPRECIATION			
Charge for year	-	9,827	9,827
NET BOOK VALUE			
At 31 December 2020	746,416	58,965	805,381
At 31 December 2019	45,209	68,792	114,001

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade debtors	5,097	1,449

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade creditors	1,838	2,444

13. MOVEMENT IN FUNDS

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

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 £
Unrestricted funds			
General fund	78,510	(65,904)	12,606
Restricted funds			
Restricted	904,665	(4,030)	900,635
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
Restricted funds				
Restricted	55,710	166,194	(45,209)	176,695
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	71,543	(60,199)	11,344
Restricted funds			
Restricted	175,923	(9,729)	166,194
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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
Investment income		
Deposit account interest	566	131
	<hr/>	<hr/>
Total incoming resources	983,175	247,466
 EXPENDITURE		
Charitable activities		
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
Support costs		
Governance costs		
Independent examination	550	908
	<hr/>	<hr/>
Total resources expended	69,934	69,928
	<hr/>	<hr/>
Net income	<u>913,241</u>	<u>177,538</u>