DUN FELL CHRISTIAN TRUST

England & Wales · Charity number 510095

Details

Other names	DUNN FELL CHRISTIAN TRUST, KNOCK CHRISTIAN CENTRE
Status	Registered
Legal form	Other
Registered	1980-06-17
Register	View on the Charity Commission register

Contact

Address	49 Williams Park Benton Newcastle upon Tyne NE12 8BL
Phone	01522 704981
Website	www.dunfellchristiantrust.co.uk

Activities

Objects: (A) THE ADVANCEMENT AND PROPAGATION OF THE CHRISTIAN FAITH. (B) THE ESTABLISHMENT, ASSISTANCE AND SUPPORT OF CHARITABLE ORGANISATIONS AND ACTIVITIES FOR THE PROMOTION OF CHRISTIAN MISSIONARY, EDUCATIONAL AND EVANGELICAL WORK.

Activities: Religious, sports/recreation activities for children, young people, and adults by providing buildings/facilities and open space

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NORTH OF ENGLAND AND ELSE-WHERE
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£103,866	£54,484	-	-
2023-12-31	£118,009	£63,589	-	-
2022-12-31	£118,282	£69,983	-	-
2021-12-31	£33,712	£50,629	-	-
2020-12-31	£35,669	£46,246	-	-

Trustees

Name	Role	Appointed
ALLAN WILLIAM STOBART		
David Richard Hambler		2015-01-16
MARTIN COOPER		2014-05-14
PHILIP WILDSMITH		

DUN FELL CHRISTIAN TRUST

England & Wales - Charity number 510095

Accounts

Dun Fell Christian Trust

Registration number: 510095

Annual Report and Financial Statements

31 December 2024

dodd&co

Dun Fell Christian Trust

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Dun Fell Christian Trust

Reference and Administrative Details

Charity name	Dun Fell Christian Trust
Charity registration number	510095
Principal office	Knock Christian Centre Knock APPLEBY CA16 6DL
Registered office	Knock Christian Centre Knock APPLEBY CA16 6DL
Trustees	P Wildsmith, Chairman D R Hambler, Treasurer M Cooper A W Stobart P Thomas
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Dun Fell Christian Trust

Trustees' Report for the Year Ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Charity Status

The Dun Fell Christian Trust ("the Trust") is an unincorporated association and is governed by a Declaration of Trust dated 14 May 1980. It obtained charitable status in England on 17 June 1980.

Recruitment and Appointment of Trustees

The power of appointing new trustees is vested in the trustees for the time being. New trustees require a 75% majority vote in order to be appointed, while existing trustees need only a simple majority in order to be removed. Trustees must have affirmed agreement to the Doctrinal Basis of the Trust. Thereafter, the aim is to have a mix of experience and skills. The trustees who served during the year and up to the date of this report are listed on page 1. We continue to look out for new trustees, especially local ones - Christians with relevant expertise who have the time and commitment to be actively involved in the work. The Trustees meet at least three times a year. They give their time voluntarily and receive no benefits from the charity.

Objectives and activities

The principal activity of the Trust is (a) the advancement and propagation of the Christian Faith, and (b) the establishment assistance and support of charitable organisations and activities for the promotion of Christian missionary educational and evangelistic work. Within these objects, the trustees believe the thrust of their work should be facilitating the evangelisation and spiritual growth of young people. In setting the objectives of the charity, the trustees have complied with the Charity Commission guidance on public benefit.

Achievements and performance

Our main activities undertaken to further our charitable purposes for the public benefit are described in this section.

The trust owns and maintains the Knock Christian Centre ("KCC") which has a unique position at the foot of the Pennine Fells. It is a 70-bed self-catering facility, used most weekends in the year, during school holidays, and also during some mid-week periods. Each year we have visitors who live in Cumbria itself. However, most groups, the majority of which are church based, come from the larger conurbations within 100 mile radius of the Centre – Tyneside, Teesside, Greater Manchester and Merseyside.

We have been given some thought to future needs at the building and have spent some time considering the possibilities of refurbishment or rebuilding of the centre to meet future needs including making a planning application which has been successful, and we are considering our next steps.

Several years ago we decided in principle to convert from an unincorporated association into a Charitable Incorporated Organisation. At that time only a newly-formed charity could become a CIO, but now it is open to existing charities to do so. We have engaged solicitors to draft a new constitution and make the necessary application to the charity commission for registration. We anticipate this being concluded shortly.

On renewal of our insurance for the Centre in June 2017, the insurers insisted on the inclusion of a condition about the operation of the climbing wall that we would not have been able to fulfil. Consequently, the climbing wall remains out of action.

Bow Bell Cottage, an attractive stone-built house in Knock village, was bought in 2009 as a home for the wardens. We knew at the time of purchase the property would need some improvement, as well as ongoing maintenance. In autumn 2017 it was given a new roof, and further improvements continue to be made.

The Centre continues to be highly regarded and is in good demand as shown by the number of bookings, and the complimentary comments made by those who use it. Many groups report that their visits have been times of spiritual blessing and refreshment, and this is a great encouragement to the Trustees and Wardens.

More information about KCC and the facilities it offers can be found on our website www.knockchristiancentre.com

Dun Fell Christian Trust

Trustees' Report for the Year Ended 31 December 2024

Financial review

The work of the Trust is financed partly by fee income and partly by gift income along with renewal heat incentive. Total income in the year under review was £103,866 which £69,796 was fee income and £25,199 were gifts. The Trust does not engage in fundraising activities. The total reserves at the year end were £793,863, with £150,000 being restricted funds and £643,863 being unrestricted.

Free Reserves Policy

The accommodation and grounds comprising the Centre are the means by which the Trust achieves its objects and are the principal source of the income of the Trust and the principal object of its expenditure. In December 2015 a professional valuation assessed the rebuild costs of the Centre, including necessary consents and professional fees, as £850,000. The Trustees' aim is to keep the Centre available for occupation throughout the year, and to maintain the fabric and improve the facilities year on year. An emergency or major repair which necessitates temporary closure of the Centre will involve loss of fee income without a compensating reduction in overhead expenditure. Further, a major renewal or improvement will almost certainly require funding from monies other than current fee income. There is no sinking fund or extraordinary repair fund in place. With these considerations in mind the Trustees have resolved to keep at least £150K in reserve. At 31 December 2024 free reserves stood at £192,060.

Plans for future periods

We shall continue our work of providing and improving the accommodation at Knock as a means of promoting the Christian faith. During the next twelve months we hope to take decisions about redevelopment or refurbishment possibilities, subject to funding, at an estimated cost of between £6m-£8m for a full redesign.

Approved by the Trustees on 30 October 2025 and signed on their behalf by:

....

D R Hambler
Trustee

Dun Fell Christian Trust

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 as amended by the Charities Act 2022, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of

Dun Fell Christian Trust

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 6 to 15.

Your attention is to drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011 as amended by the Charities Act 2022; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....
Martin Borradaile ACA
Dodd & Co Limited
Chartered Accountants

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

30 October 2025

Dun Fell Christian Trust

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	2	199	25,000	25,199	64,216
Investments	3	5,219	-	5,219	4,674
Charitable activities	4	73,448	-	73,448	49,119
Total income		78,866	25,000	103,866	118,009
Expenditure on:					
Charitable activities		54,482	-	54,482	63,589
Total expenditure		54,482	-	54,482	63,589
Net movements in funds		24,384	25,000	49,384	54,420
Reconciliation of funds					
Total funds brought forward		619,479	125,000	744,479	690,059
Total funds carried forward		643,863	150,000	793,863	744,479

The notes on pages 8 to 15 form an integral part of these financial statements.

Dun Fell Christian Trust

Balance Sheet as at 31 December 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	11		451,803		453,802
Current assets					
Debtors	12	39,588		28,991	
Cash at bank and in hand		306,451		266,745	
		346,039		295,736	
Creditors: Amounts falling due within one year	13	(3,979)		(5,059)	
Net current assets			342,060		290,677
Net assets			793,863		744,479
The funds of the charity:					
Restricted funds			150,000		125,000
Unrestricted funds					
Unrestricted income funds			643,863		619,479
Total charity funds			793,863		744,479

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 30 October 2025 and signed on its behalf by:

....
D R Hambler
Trustee

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by the Charities Act 2022.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities:Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Income and endowments

Donations and legacies including donations, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, propability of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

.... continued

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold interest in land and buildings	Not depreciated
Fixtures, fittings and equipment	10% reducing balance basis

Depreciation is not provided on buildings. It is the charity's policy to maintain these assets in a continual high standard and state of sound repair and to make improvements from time to time. It is also the view that the properties are unlikely to suffer from economic or technological obsolescence. Accordingly, the trustees consider that the useful economic life of the buildings to be in excess of 50 years and have quantified residual value to be so high that any depreciation would be insignificant.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Donations	199	25,000	25,199	51,716
Gift Aid tax reclaimed	-	-	-	12,500
	199	25,000	25,199	64,216

Of the donations and legacies income in 2023 £1,716 related to unrestricted funds and £62,500 related to restricted funds.

.... continued

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest on cash deposits	5,219	-	5,219	4,674

All of the investment income in 2023 related to unrestricted funds.

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Knock Christian Centre				
Rental income	69,796	-	69,796	33,960
Renewable Heat Incentive	3,622	-	3,622	15,129
Wayleave	30	-	30	30
	73,448	-	73,448	49,119

All of the income from charitable activities in 2023 related to unrestricted funds.

.... continued

5 Total expenditure

	Knock Christian Centre	Total 2024	Total 2023
	£	£	£
Direct costs			
Employment costs	13,190	13,190	12,235
Rates and water	3,156	3,156	4,672
Light, heat and power	10,809	10,809	16,419
Insurance	4,241	4,241	3,943
Repairs and maintenance	14,160	14,160	11,127
Telephone	504	504	456
Office expenses	289	289	289
Printing, postage and stationery	35	35	75
Sundry expenses	344	344	102
Waste disposal	846	846	560
Accountancy fees	1,791	1,791	1,771
Independent examiner's fee	300	300	600
Legal and professional fees	2,818	2,818	9,119
Depreciation of fixtures and fittings	1,999	1,999	2,221
	54,482	54,482	63,589

All of the expenditure in 2023 related to unrestricted funds.

6 Governance costs

	2024	2023
	£	£
Accountancy fees	1,791	1,771
Independent examiner's fee	300	600
Legal and professional fees	2,818	9,119
	4,909	11,490

7 Trustees' remuneration and expenses

No trustees received any remuneration or expenses during the year (2023: £nil).

.... continued

8 Net income

Net income is stated after charging:

	2024 £	2023 £
Depreciation of owned assets	1,999	2,221
Accountancy fees	1,791	1,771
Independent examiner's fee	300	600

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2024 No.	2023 No.
Charitable activities	2	2

The aggregate payroll costs of these persons were as follows:

	2024 £	2023 £
Wages and salaries	12,490	11,635
Other pension costs	700	600
	13,190	12,235

No employee received emoluments of more than £60,000 during the year (2023 - No. 0).

.... continued

10 Taxation

The registered charity is exempt from taxation on income and gains.

11 Tangible fixed assets

	Freehold interest in land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2024 and 31 December 2024	433,814	121,479	555,293
Depreciation			
As at 1 January 2024	-	101,491	101,491
Charge for the year	-	1,999	1,999
As at 31 December 2024	-	103,490	103,490
Net book value			
As at 31 December 2024	433,814	17,989	451,803
As at 31 December 2023	433,814	19,988	453,802

12 Debtors

	2024 £	2023 £
Other debtors	12,324	1,620
Prepayments and accrued income	27,264	27,371
	39,588	28,991

13 Creditors: Amounts falling due within one year

	2024 £	2023 £
Taxation and social security	-	45
Other creditors	107	-
Accruals and deferred income	3,872	5,014
	3,979	5,059

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £700 (2023 - £600).

.... continued

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

15 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

Total donations from trustees and their connected parties amounted to £25,000 (2023: £50,000).

16 Analysis of funds

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General Funds				
Unrestricted income fund	619,479	78,866	(54,482)	643,863
Restricted Funds				
Building fund	125,000	25,000	-	150,000
	744,479	103,866	(54,482)	793,863

Building Fund - donations provided to the charity from a trustee towards the potential construction of a new premises.

.... continued

Prior period

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General Funds				
Unrestricted income fund	627,559	55,509	(63,589)	619,479
Restricted Funds				
Building fund	62,500	62,500	-	125,000
	690,059	118,009	(63,589)	744,479

17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	451,803	-	451,803	453,802
Current assets	196,039	150,000	346,039	295,736
Creditors: Amounts falling due within one year	(3,979)	-	(3,979)	(5,059)
Net assets	643,863	150,000	793,863	744,479

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	453,802	-	453,802	456,023
Current assets	170,736	125,000	295,736	241,001
Creditors: Amounts falling due within one year	(5,059)	-	(5,059)	(6,965)
Net assets	619,479	125,000	744,479	690,059

Accounts

Dun Fell Christian Trust

Registration number: 510095

Annual Report and Financial Statements

31 December 2023

dodd&co

Dun Fell Christian Trust

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Dun Fell Christian Trust

Reference and Administrative Details

Charity name	Dun Fell Christian Trust
Charity registration number	510095
Principal office	Knock Christian Centre Knock APPLEBY CA16 6DL
Registered office	Knock Christian Centre Knock APPLEBY CA16 6DL
Trustees	P Wildsmith, Chairman D R Hambler, Treasurer M Cooper A W Stobart P Thomas
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Dun Fell Christian Trust

Trustees' Report for the Year Ended 31 December 2023

Approved by the Trustees on 28 October 2024 and signed on their behalf by:

The trustees present their report and the financial statements for the year ended 31 December 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Charity Status

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Achievements and performance

Our main activities undertaken to further our charitable purposes for the public benefit are described in this section.

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In 2021 the centre was significantly affected by Covid 19, but we have seen an encouraging return to our normal occupancy during 2022 and again in 2023.

We have been given some thought to future needs at the building and have spent some time considering the possibilities of refurbishment or rebuilding of the centre to meet future needs including making a planning application which has been successful, and we are considering our next steps.

Several years ago we decided in principle to convert from an unincorporated association into a Charitable Incorporated Organisation. At that time only a newly-formed charity could become a CIO, but now it is open to existing charities to do so. We have engaged solicitors to draft a new constitution and make the necessary application to the charity commission for registration. We anticipate this being concluded shortly.

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The Centre continues to be highly regarded and is in good demand as shown by the number of bookings, and the complimentary comments made by those who use it. Many groups report that their visits have been times of spiritual blessing and refreshment, and this is a great encouragement to the Trustees and Wardens.

More information about KCC and the facilities it offers can be found on our website www.knockchristiancentre.com

Dun Fell Christian Trust

Trustees' Report for the Year Ended 31 December 2023

Financial review

The work of the Trust is financed partly by fee income and partly by gift income along with renewal heat incentive. Total income in the year under review was £118,009 of which £49,119 was fee income and £64,216 were gifts. The Trust does not engage in fundraising activities. The total free reserves at the year end were £165,677, unrestricted funds were £619,479 and restricted funds were £125,000.

Free Reserves Policy

The accommodation and grounds comprising the Centre are the means by which the Trust achieves its objects and are the principal source of the income of the Trust and the principal object of its expenditure. In December 2015 a professional valuation assessed the rebuild costs of the Centre, including necessary consents and professional fees, as £850,000. The Trustees' aim is to keep the Centre available for occupation throughout the year, and to maintain the fabric and improve the facilities year on year. An emergency or major repair which necessitates temporary closure of the Centre will involve loss of fee income without a compensating reduction in overhead expenditure. Further, a major renewal or improvement will almost certainly require funding from monies other than current fee income. There is no sinking fund or extraordinary repair fund in place. With these considerations in mind the Trustees have resolved to keep at least £150K in reserve.

Plans for future periods

We shall continue our work of providing and improving the accommodation at Knock as a means of promoting the Christian faith. During the next twelve months we hope to take decisions about redevelopment or refurbishment possibilities, subject to funding.

Approved by the Trustees on 28 October 2024 and signed on their behalf by:

....

D R Hambler
Trustee

Dun Fell Christian Trust

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 as amended by the Charities Act 2022, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of

Dun Fell Christian Trust

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 6 to 14.

Your attention is to drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011 as amended by the Charities Act 2022; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....

Martin Borradaile ACA
Dodd & Co Limited
Chartered Accountants

28 October 2024

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Dun Fell Christian Trust

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies	2	1,716	62,500	64,216	65,989
Investments	3	4,674	-	4,674	747
Charitable activities	4	49,119	-	49,119	51,546
Total income		55,509	62,500	118,009	118,282
Expenditure on:					
Charitable activities		63,589	-	63,589	69,983
Total expenditure		63,589	-	63,589	69,983
Net movements in funds		(8,080)	62,500	54,420	48,299
Reconciliation of funds					
Total funds brought forward		627,559	62,500	690,059	641,760
Total funds carried forward		619,479	125,000	744,479	690,059

The notes on pages 8 to 14 form an integral part of these financial statements.

Dun Fell Christian Trust

Balance Sheet as at 31 December 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	10		453,802		456,023
Current assets					
Debtors	11	28,991		22,209	
Cash at bank and in hand		266,745		218,792	
		295,736		241,001	
Creditors: Amounts falling due within one year	12	(5,059)		(6,965)	
Net current assets			290,677		234,036
Net assets			744,479		690,059
The funds of the charity:					
Restricted funds			125,000		62,500
Unrestricted funds					
Unrestricted income funds			619,479		627,559
Total charity funds			744,479		690,059

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 28 October 2024 and signed on its behalf by:

D R Hambler
Trustee

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by the Charities Act 2022.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities:Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 15.

Income and endowments

Donations and legacies including donations, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, propability of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

.... *continued*

Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold interest in land and buildings	Not depreciated
Fixtures, fittings and equipment	10% reducing balance basis

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies				
Donations	1,716	50,000	51,716	53,489
Gift Aid tax reclaimed	-	12,500	12,500	12,500
	1,716	62,500	64,216	65,989

Of the donations and legacies income in 2022 £3,489 related to unrestricted funds and £62,500 related to restricted funds.

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Interest on cash deposits	4,674	-	4,674	747

All of the investment income in 2022 related to unrestricted funds.

.... continued

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Knock Christian Centre				
Rental income	33,960	-	33,960	43,648
Renewable Heat Incentive	15,129	-	15,129	7,868
Wayleave	30	-	30	30
	49,119	-	49,119	51,546

All of the income from charitable activities in 2022 related to unrestricted funds.

5 Total expenditure

	Knock Christian Centre £	Total 2023 £	Total 2022 £
Support costs			
Employment costs	12,235	12,235	11,247
Rates and water	4,672	4,672	2,647
Light, heat and power	16,419	16,419	21,994
Insurance	3,943	3,943	3,694
Repairs and maintenance	11,127	11,127	6,459
Telephone	456	456	387
Office expenses	289	289	400
Printing, postage and stationery	75	75	53
Sundry expenses	102	102	15
Waste disposal	560	560	573
Accountancy fees	1,771	1,771	1,265
Independent examiner's fee	600	600	600
Legal and professional fees	9,119	9,119	18,181
Depreciation of fixtures and fittings	2,221	2,221	2,468
	63,589	63,589	69,983

All of the expenditure in 2022 related to unrestricted funds.

6 Governance costs

	2023 £	2022 £
Accountancy fees	1,771	1,265
Independent examiner's fee	600	600
Legal and professional fees	9,119	18,181
	11,490	20,046

.... *continued*

7 Trustees' remuneration and expenses

No trustees received any remuneration or expenses during the year (2022: £nil).

8 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2023 No.	2022 No.
Charitable activities	2	2

The aggregate payroll costs of these persons were as follows:

	2023 £	2022 £
Wages and salaries	11,635	10,647
Other pension costs	600	600
	12,235	11,247

No employee received emoluments of more than £60,000 during the year (2022 - No. 0).

.... continued

9 Taxation

The registered charity is exempt from taxation on income and gains.

10 Tangible fixed assets

	Freehold interest in land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2023 and 31 December 2023	433,814	121,479	555,293
Depreciation			
As at 1 January 2023	-	99,270	99,270
Charge for the year	-	2,221	2,221
As at 31 December 2023	-	101,491	101,491
Net book value			
As at 31 December 2023	433,814	19,988	453,802
As at 31 December 2022	433,814	22,209	456,023

11 Debtors

	2023 £	2022 £
Other debtors	1,620	483
Prepayments and accrued income	27,371	21,726
	28,991	22,209

12 Creditors: Amounts falling due within one year

	2023 £	2022 £
Taxation and social security	45	-
Accruals and deferred income	5,014	6,965
	5,059	6,965

13 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £600 (2022 - £600).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

.... *continued*

14 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

Total donations from trustees and their connected parties amounted to £50,000 (2022: £50,000).

15 Analysis of funds

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General Funds				
Unrestricted income fund	627,559	55,509	(63,589)	619,479
Restricted Funds				
Building fund	62,500	62,500	-	125,000
	690,059	118,009	(63,589)	744,479

Building Fund - a donation provided to the charity from a trustee towards a new building if planning permission is granted.

.... *continued*

Prior period

	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General Funds				
Unrestricted income fund	641,760	55,782	(69,983)	627,559
Restricted Funds				
Building fund	-	62,500	-	62,500
	641,760	118,282	(69,983)	690,059

16 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	453,802	-	453,802	456,023
Current assets	170,736	125,000	295,736	241,001
Creditors: Amounts falling due within one year	(5,059)	-	(5,059)	(6,965)
Net assets	619,479	125,000	744,479	690,059

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	456,023	-	456,023	458,491
Current assets	178,501	62,500	241,001	186,839
Creditors: Amounts falling due within one year	(6,965)	-	(6,965)	(3,570)
Net assets	627,559	62,500	690,059	641,760

Accounts

Dun Fell Christian Trust

Registration number: 510095

Annual Report and Financial Statements

31 December 2022

dodd&co

Dun Fell Christian Trust

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Dun Fell Christian Trust

Reference and Administrative Details

Charity name	Dun Fell Christian Trust	
Charity registration number	510095	
Principal office	Knock Christian Centre Knock APPLEBY CA16 6DL	
Registered office	Knock Christian Centre Knock APPLEBY CA16 6DL	
Trustees	P Wildsmith, Chairman	
	D R Hambler, Treasurer	
	M Cooper	
	A W Stobart	
	D T Stobart	(resigned 12 February 2022)
	P Thomas	
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW	

Dun Fell Christian Trust

Trustees' Report for the Year Ended 31 December 2022

Approved by the Trustees on 29 October 2023 and signed on their behalf by:

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Charity Status

The Dun Fell Christian Trust ("the Trust") is an unincorporated association and is governed by a Declaration of Trust dated 14 May 1980. It obtained charitable status in England on 17 June 1980.

Recruitment and Appointment of Trustees

The power of appointing new trustees is vested in the trustees for the time being. New trustees require a 75% majority vote in order to be appointed, while existing trustees need only a simple majority in order to be removed. Trustees must have affirmed agreement to the Doctrinal Basis of the Trust. Thereafter, the aim is to have a mix of experience and skills. The trustees who served during the year and up to the date of this report are listed on page 1. We continue to look out for new trustees, especially local ones - Christians with relevant expertise who have the time and commitment to be actively involved in the work. The Trustees meet at least three times a year. They give their time voluntarily and receive no benefits from the charity.

Objectives and activities

The principal activity of the Trust is (a) the advancement and propagation of the Christian Faith, and (b) the establishment assistance and support of charitable organisations and activities for the promotion of Christian missionary, educational and evangelistic work. Within these objects, the trustees believe the thrust of their work should be facilitating the evangelisation and spiritual growth of young people.

Achievements and performance

Our main activities undertaken to further our charitable purposes for the public benefit are described in this section.

The trust owns and maintains the Knock Christian Centre ("KCC") which has a unique position at the foot of the Pennine Fells. It is a 70-bed self-catering facility, used most weekends in the year, during school holidays, and also during some mid-week periods. Each year we have visitors who live in Cumbria itself. However, most groups, the majority of which are church based, come from the larger conurbations within a 100 mile radius of the Centre – Tyneside, Teesside, Greater Manchester and Merseyside.

In 2021 the centre was significantly affected by Covid 19, but we have seen an encouraging return to our normal occupancy during 2022.

We have been giving some thought to future needs of the building and have spent some time considering the possibilities of refurbishment or rebuilding of the centre to meet future needs, including making a planning application, the outcome of which is awaited.

Several years ago we decided in principle to convert from an unincorporated association into a Charitable Incorporated Organisation. At that time only a newly-formed charity could become a CIO, but now it is open to existing charities to do so. We have engaged solicitors to draft a new constitution and make the necessary application to the charity commission for registration. We anticipate this being concluded shortly.

On renewal of our insurance for the Centre in June 2017, the insurers insisted on the inclusion of a condition about the operation of the climbing wall that we would not have been able to fulfil. Consequently, the climbing wall remains out of action.

Bow Bell Cottage, an attractive stone-built house in Knock village, was bought in 2009 as a home for the wardens. We knew at the time of purchase the property would need some improvement, as well as ongoing maintenance. In autumn 2017 it was given a new roof and further improvements have been made to the kitchen and bathroom and to seek to minimise condensation.

Dun Fell Christian Trust

Trustees' Report for the Year Ended 31 December 2022

The Centre continues to be highly regarded and, prior to the Covid 19 situation, was in good demand as shown by the number of bookings, and the complimentary comments made by those who use it. Many groups report that their visits have been times of spiritual blessing and refreshment, and this is a great encouragement to the Trustees and Wardens.

More information about KCC and the facilities it offers can be found on our website www.knockchristiancentre.com

Financial review

The work of the Trust is financed partly by fee income and partly by gift income along with renewal heat incentive. Total income in the year under review was £105,782, of which £51,546 was fee income and £53,489 were gifts. The Trust does not engage in fundraising activities. Total free reserves at the year end were £171,536, unrestricted funds were £627,559 and restricted funds were £50,000.

Free Reserves Policy

The accommodation and grounds comprising the Centre are the means by which the Trust achieves its objects and are the principal source of the income of the Trust and the principal object of its expenditure. In December 2015 a professional valuation assessed the rebuild costs of the Centre, including necessary consents and professional fees, as £850,000. The Trustees' aim is to keep the Centre available for occupation throughout the year, and to maintain the fabric and improve the facilities year on year. An emergency or major repair which necessitates temporary closure of the Centre will involve loss of fee income without a compensating reduction in overhead expenditure. Further, a major renewal or improvement will almost certainly require funding from monies other than current fee income. There is no sinking fund or extraordinary repair fund in place. With these considerations in mind the Trustees have resolved to keep at least £150K in reserve.

Plans for future periods

We shall continue our work of providing and improving the accommodation at Knock as a means of promoting the Christian faith. During the next twelve months we hope to take decisions about redevelopment or refurbishment possibilities, subject to funding.

Approved by the Trustees on 29 October 2023 and signed on their behalf by:

....

D R Hambler
Trustee

Dun Fell Christian Trust

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of

Dun Fell Christian Trust

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 6 to 15.

Your attention is to drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....
Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

29 October 2023

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Dun Fell Christian Trust

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies	2	3,489	62,500	65,989	18,034
Investments	3	747	-	747	227
Charitable activities	4	51,546	-	51,546	15,451
Total income		55,782	62,500	118,282	33,712
Expenditure on:					
Charitable activities		69,983	-	69,983	50,629
Total expenditure		69,983	-	69,983	50,629
Net movements in funds		(14,201)	62,500	48,299	(16,917)
Reconciliation of funds					
Total funds brought forward		641,760	-	641,760	658,677
Total funds carried forward		627,559	62,500	690,059	641,760

The notes on pages 8 to 15 form an integral part of these financial statements.

Dun Fell Christian Trust

Balance Sheet as at 31 December 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	10		456,023		458,491
Current assets					
Debtors	11	22,209		1,799	
Cash at bank and in hand		218,792		185,040	
		241,001		186,839	
Creditors: Amounts falling due within one year	12	(6,965)		(3,570)	
Net current assets			234,036		183,269
Net assets			690,059		641,760
The funds of the charity:					
Restricted funds			62,500		-
Unrestricted funds					
Unrestricted income funds			627,559		641,760
Total charity funds			690,059		641,760

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 29 October 2023 and signed on its behalf by:

....

D R Hambler
Trustee

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities:Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 15.

Income and endowments

Donations and legacies including donations, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, propability of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

.... continued

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold interest in land and buildings	Not depreciated
Fixtures, fittings and equipment	10% reducing balance basis

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies				
Donations	3,489	50,000	53,489	1,699
Gift Aid tax reclaimed	-	12,500	12,500	-
	3,489	62,500	65,989	1,699
Grants				
Eden District Council	-	-	-	16,335
	3,489	62,500	65,989	18,034

All of the donations and legacies income in 2021 related to unrestricted funds.

.... continued

3 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Interest on cash deposits	747	-	747	227

All of the investment income in 2021 related to unrestricted funds.

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Knock Christian Centre				
Rental income	43,648	-	43,648	15,277
Renewable Heat Incentive	7,868	-	7,868	174
Wayleave	30	-	30	-
	51,546	-	51,546	15,451

All of the income from charitable activities in 2021 related to unrestricted funds.

.... continued

5 Total resources expended

	Knock Christian Centre	Total 2022	Total 2021
	£	£	£
Support costs			
Employment costs	11,247	11,247	10,056
Rates and water	2,647	2,647	2,667
Light, heat and power	21,994	21,994	11,295
Insurance	3,694	3,694	3,434
Repairs and maintenance	6,459	6,459	9,610
Telephone	387	387	389
Office expenses	400	400	374
Printing, postage and stationery	53	53	53
Subscriptions	-	-	35
Sundry expenses	15	15	10
Waste disposal	573	573	651
Accountancy fees	1,265	1,265	1,080
Independent examiner's fee	600	600	600
Legal and professional fees	18,181	18,181	7,633
Depreciation of fixtures and fittings	2,468	2,468	2,742
	69,983	69,983	50,629

All of the expenditure in 2021 related to unrestricted funds.

6 Governance costs

	2022	2021
	£	£
Accountancy fees	1,265	1,080
Independent examiner's fee	600	600
Legal and professional fees	18,181	7,633
	20,046	9,313

7 Trustees' remuneration and expenses

No trustees received any remuneration or expenses during the year (2021: £nilA

.... continued

8 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2022 No.	2021 No.
Charitable activities	2	2

The aggregate payroll costs of these persons were as follows:

	2022 £	2021 £
Wages and salaries	10,647	9,456
Other pension costs	600	600
	11,247	10,056

No employee received emoluments of more than £60,000 during the year (2021 - No. 0).

.... continued

9 Taxation

The registered charity is exempt from taxation on income and gains.

10 Tangible fixed assets

	Freehold interest in land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2022 and 31 December 2022	433,814	121,479	555,293
Depreciation			
As at 1 January 2022	-	96,802	96,802
Charge for the year	-	2,468	2,468
As at 31 December 2022	-	99,270	99,270
Net book value			
As at 31 December 2022	433,814	22,209	456,023
As at 31 December 2021	433,814	24,677	458,491

11 Debtors

	2022 £	2021 £
Other debtors	483	483
Prepayments and accrued income	21,726	1,316
	22,209	1,799

12 Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	6,965	3,570

13 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £600 (2021 - £600).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

.... continued

14 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

Total donations from trustees and their connected parties amounted to £50,000 (2021: £nil).

15 Analysis of funds

	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General Funds				
Unrestricted income fund	641,760	55,782	(69,983)	627,559
Restricted Funds				
Building fund	-	62,500	-	62,500
	641,760	118,282	(69,983)	690,059

Building Fund - a donation provided to the charity from a trustee towards a new building if planning permission is granted.

Prior period

	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
General Funds				
Unrestricted income fund	658,677	33,712	(50,629)	641,760

.... continued

16 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	456,023	-	456,023	458,491
Current assets	178,501	62,500	241,001	186,839
Creditors: Amounts falling due within one year	(6,965)	-	(6,965)	(3,570)
Net assets	627,559	62,500	690,059	641,760

Prior period

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Tangible assets	458,491	458,491	461,233
Current assets	186,839	186,839	201,811
Creditors: Amounts falling due within one year	(3,570)	(3,570)	(4,367)
Net assets	641,760	641,760	658,677

Accounts

Dun Fell Christian Trust

Registration number: 510095

Annual Report and Financial Statements

31 December 2021

dodd&co

Dun Fell Christian Trust

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Dun Fell Christian Trust

Reference and Administrative Details

Charity name	Dun Fell Christian Trust
Charity registration number	510095
Principal office	Knock Christian Centre Knock APPLEBY CA16 6DL
Registered office	Knock Christian Centre Knock APPLEBY CA16 6DL
Trustees	P Wildsmith, Chairman D R Hambler, Treasurer M Cooper K M Dickinson (Resigned 28 August 2021) Rev J Polkinhorn (Resigned 28 August 2021) A W Stobart D T Stobart P Thomas
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW
Independent examiner	Martin Ward FCA Dodd & Co Limited Chartered Accountants FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Dun Fell Christian Trust

Trustees' Report for the Year Ended 31 December 2021

The trustees present their report and the financial statements for the year ended 31 December 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Charity Status

The Dun Fell Christian Trust ("the Trust") is an unincorporated association and is governed by a Declaration of Trust dated 14 May 1980. It obtained charitable status in England on 17 June 1980.

Recruitment and Appointment of Trustees

The power of appointing new trustees is vested in the trustees for the time being. New trustees require a 75% majority vote in order to be appointed, while existing trustees need only a simple majority in order to be removed. Trustees must have affirmed agreement to the Doctrinal Basis of the Trust. Thereafter, the aim is to have a mix of experience and skills. The trustees who served during the year and up to the date of this report are listed on page 1. We continue to look out for new trustees, especially local ones - Christians with relevant expertise who have the time and commitment to be actively involved in the work. The Trustees meet at least three times a year. They give their time voluntarily and receive no benefits from the charity.

Objectives and activities

The principal activity of the Trust is (a) the advancement and propagation of the Christian Faith, and (b) the establishment assistance and support of charitable organisations and activities for the promotion of Christian missionary educational and evangelistic work. Within these objects, the trustees believe the thrust of their work should be facilitating the evangelisation and spiritual growth of young people.

Achievements and performance

Our main activities undertaken to further our charitable purposes for the public benefit are described in this section.

The trust owns and maintains the Knock Christian Centre ("KCC") which has a unique position at the foot of the Pennine Fells. It is a 70-bed self-catering facility, used most weekends in the year, during school holidays, and also during some mid-week periods. Each year we have visitors who live in Cumbria itself. However, most groups, the majority of which are church based, come from the larger conurbations within 100 mile radius of the Centre – Tyneside, Teesside, Greater Manchester and Merseyside.

In 2021 the centre was significantly affected by Covid 19 and we are grateful for the various grants which were provided to us via Eden District Council which met our expenses whilst we had to be closed. We were encouraged to see groups stating to return in line with national guidelines and the centre saw much more use than in the previous year.

In view of our reduced income from groups we sought to keep costs on improvements/maintenance at the centre to a minimum.

We have been given some thought to future needs at the building and have spent some time considering the possibilities of refurbishment or rebuilding of the centre to meet future needs including obtaining some architects plans and liaising with the local planning authorities. These discussions will remain ongoing into 2022.

Several years ago we decided in principle to convert from an unincorporated association into a Charitable Incorporated Organisation. At that time only a newly-formed charity could become a CIO, but now it is open to existing charities to do so. We have engaged solicitors to draft a new constitution and make the necessary application to the charity commission for registration. We anticipate this being concluded shortly.

On renewal of our insurance for the Centre in June 2017, the insurers insisted on the inclusion of a condition about the operation of the climbing wall that we would not have been able to fulfil. Consequently, the climbing wall remains out of action.

Bow Bell Cottage, an attractive stone-built house in Knock village, was bought in 2009 as a home for the wardens. We knew at the time of purchase the property would need some improvement, as well as ongoing maintenance. In autumn 2017 it was given a new roof and further improvements have been made to the kitchen and bathroom and to seek to minimise condensation.

Dun Fell Christian Trust

Trustees' Report for the Year Ended 31 December 2021

The Centre continues to be highly regarded and, prior to the Covid 19 situation, was in good demand as shown by the number of bookings, and the complimentary comments made by those who use it. Many groups report that their visits have been times of spiritual blessing and refreshment, and this is a great encouragement to the Trustees and Wardens. We anticipate this continuing once the pandemic is under control and the centre may be used safely.

More information about KCC and the facilities it offers can be found on our website www.dunfellchristiantrust.co.uk

Financial review

The work of the Trust is financed partly by fee income and partly by gift income along with renewal heat incentive and, this year, Covid 19 related government grants. Total income in the year under review was £33,712 of which £15,277 was fee income and £1,699 were gifts. The Trust does not engage in fundraising activities. The total reserves at the year end were £641,760, all being unrestricted funds.

Free Reserves Policy

The accommodation and grounds comprising the Centre are the means by which the Trust achieves its objects and are the principal source of the income of the Trust and the principal object of its expenditure. In December 2015 a professional valuation assessed the rebuild costs of the Centre, including necessary consents and professional fees, as £850,000. The Trustees' aim is to keep the Centre available for occupation throughout the year, and to maintain the fabric and improve the facilities year on year. An emergency or major repair which necessitates temporary closure of the Centre will involve loss of fee income without a compensating reduction in overhead expenditure. Further, a major renewal or improvement will almost certainly require funding from monies other than current fee income. There is no sinking fund or extraordinary repair fund in place. With these considerations in mind the Trustees have resolved to keep at least £150,000 in reserve. At 31 December 2021 free reserves stood at £183,269.

Plans for future periods

We shall continue our work of providing and improving the accommodation at Knock as a means of promoting the Christian faith. During the next twelve months we hope to take decisions about redevelopment or refurbishment possibilities, subject to funding.

Approved by the Trustees on 26 October 2022 and signed on their behalf by:

....

D R Hambler
Trustee

Dun Fell Christian Trust

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

Independent Examiner's Report to the Trustees of

Dun Fell Christian Trust

I report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 6 to 14.

Your attention is tó drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Martin S Ward

....

Martin Ward FCA
Dodd & Co Limited
Chartered Accountants

26 October 2022

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Dun Fell Christian Trust

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:				
Donations and legacies	2	18,034	18,034	15,533
Investments	3	227	227	939
Charitable activities	4	15,451	15,451	19,197
Total income		33,712	33,712	35,669
Expenditure on:				
Charitable activities		50,629	50,629	46,264
Total expenditure		50,629	50,629	46,264
Net movements in funds		(16,917)	(16,917)	(10,595)
Reconciliation of funds				
Total funds brought forward		658,677	658,677	669,272
Total funds carried forward		641,760	641,760	658,677

The notes on pages 8 to 14 form an integral part of these financial statements.

Dun Fell Christian Trust

Balance Sheet as at 31 December 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		458,491		461,233
Current assets					
Debtors	12	1,799		5,265	
Cash at bank and in hand		185,040		196,546	
		186,839		201,811	
Creditors: Amounts falling due within one year	13	(3,570)		(4,367)	
Net current assets			183,269		197,444
Net assets			641,760		658,677
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			641,760		658,677
Total charity funds			641,760		658,677

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 26 October 2022 and signed on its behalf by:

....

D R Hambler
Trustee

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities:Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 16.

Income and endowments

Donations and legacies including donations, legacies and grants that provide core funding or are of a general nature is recognised where there is entitlement, propability of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

.... continued

Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold interest in land and buildings	Not depreciated
Fixtures, fittings and equipment	10% reducing balance basis

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and legacies			
Donations	1,699	1,699	4,199
Grants			
Eden District Council	16,335	16,335	11,334
	18,034	18,034	15,533

All of the donations and legacies income in 2020 related to unrestricted funds.

3 Investments

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Wayleave	-	-	66
Interest on cash deposits	227	227	873
	227	227	939

All of the investment income in 2020 related to unrestricted funds.

.... *continued*

4 Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Knock Christian Centre			
Rental income	15,277	15,277	13,837
Renewable Heat Incentive	174	174	5,360
	15,451	15,451	19,197

All of the income from charitable activities in 2020 related to unrestricted funds.

5 Total resources expended

	Knock Christian Centre £	Total 2021 £	Total 2020 £
Support costs			
Employment costs	10,056	10,056	10,056
Rates and water	2,667	2,667	2,122
Light, heat and power	11,295	11,295	7,261
Insurance	3,434	3,434	3,397
Repairs and maintenance	9,610	9,610	11,125
Telephone	389	389	438
Office expenses	374	374	72
Printing, postage and stationery	53	53	61
Subscriptions	35	35	-
Sundry expenses	10	10	7
Waste disposal	651	651	501
Accountancy fees	1,080	1,080	1,462
Independent examiner's fee	600	600	600
Legal and professional fees	7,633	7,633	6,115
Depreciation of fixtures and fittings	2,742	2,742	3,047
	50,629	50,629	46,264

All of the expenditure in 2020 related to unrestricted funds.

.... continued

6 Governance costs

	2021 £	2020 £
Accountancy fees	1,080	1,462
Independent examiner's fee	600	600
Legal and professional fees	7,633	6,115
	9,313	8,177

7 Trustees' remuneration and expenses

No trustees received any remuneration or expenses during the year (2020: £0).

8 Net income

Net income is stated after charging:

	2021 £	2020 £
Depreciation of owned assets	2,742	3,047
Accountancy fees	1,080	1,462
Independent examiner's fee	600	600

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2021 No.	2020 No.
Charitable activities	2	2

The aggregate payroll costs of these persons were as follows:

	2021 £	2020 £
Wages and salaries	9,456	9,456
Other pension costs	600	600
	10,056	10,056

No employee received emoluments of more than £60,000 during the year (2020 - No. 0).

.... continued

10 Taxation

The registered charity is exempt from taxation on income and gains.

11 Tangible fixed assets

	Freehold interest in land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2021 and 31 December 2021	433,814	121,479	555,293
Depreciation			
As at 1 January 2021	-	94,060	94,060
Charge for the year	-	2,742	2,742
As at 31 December 2021	-	96,802	96,802
Net book value			
As at 31 December 2021	433,814	24,677	458,491
As at 31 December 2020	433,814	27,419	461,233

12 Debtors

	2021 £	2020 £
Other debtors	483	483
Prepayments and accrued income	1,316	4,782
	1,799	5,265

13 Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,570	4,367

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £600 (2020 - £600).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

.... *continued*

15 Related parties

Controlling entity

The charity is controlled by the trustees.

16 Analysis of funds

	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
General Funds				
Unrestricted income fund	658,677	33,712	(50,629)	641,760

Prior period

	At 1 January 2020	Incoming resources	Resources expended	At 31 December 2020
	£	£	£	£
General Funds				
Unrestricted income fund	669,272	35,669	(46,264)	658,677

.... continued

17 Net assets by fund

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Tangible assets	458,491	458,491	461,233
Current assets	186,839	186,839	201,811
Creditors: Amounts falling due within one year	(3,570)	(3,570)	(4,367)
Net assets	641,760	641,760	658,677

Prior period

	Unrestricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£
Tangible assets	461,233	461,233	464,280
Current assets	201,811	201,811	211,947
Creditors: Amounts falling due within one year	(4,367)	(4,367)	(6,955)
Net assets	658,677	658,677	669,272

Accounts

Dun Fell Christian Trust

Registration number: 510095

Annual Report and Financial Statements

31 December 2020

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Dun Fell Christian Trust

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Dun Fell Christian Trust

Reference and Administrative Details

Charity name	Dun Fell Christian Trust
Charity registration number	510095
Principal office	Knock Christian Centre Knock APPLEBY CA16 6DL
Registered office	Knock Christian Centre Knock APPLEBY CA16 6DL
Trustees	K M Dickinson A W Stobart D T Stobart P Wildsmith, Chairman M Cooper D R Hambler, Treasurer P Thomas Rev J Polkinhorn (appointed 22 August 2020)
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW
Independent examiner	Martin Ward FCA Dodd & Co Limited Chartered Accountants FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Dun Fell Christian Trust

Trustees' Report for the Year Ended 31 December 2020

The trustees present their report and the financial statements for the year ended 31 December 2020. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Charity Status

The Dun Fell Christian Trust ("the Trust") is an unincorporated association and is governed by a Declaration of Trust dated 14 May 1980. It obtained charitable status in England on 17 June 1980.

Recruitment and Appointment of Trustees

The power of appointing new trustees is vested in the trustees for the time being. New trustees require a 75% majority vote in order to be appointed, while existing trustees need only a simple majority in order to be removed. Trustees must have affirmed agreement to the Doctrinal Basis of the Trust. Thereafter, the aim is to have a mix of experience and skills. The trustees who served during the year and up to the date of this report are listed on page 1. We continue to look out for new trustees, especially local ones - Christians with relevant expertise who have the time and commitment to be actively involved in the work. The Trustees meet at least three times a year. They give their time voluntarily and receive no benefits from the charity.

We were delighted to welcome Judy Polkinhorn as a new trustee. As a retired minister and former chief executive of a large Christian organisation she has much wisdom and experience to offer.

Objectives and activities

The principal activity of the Trust is (a) the advancement and propagation of the Christian Faith, and (b) the establishment assistance and support of charitable organisations and activities for the promotion of Christian missionary educational and evangelistic work. Within these objects, the trustees believe the thrust of their work should be facilitating the evangelisation and spiritual growth of young people.

Achievements and performance

Our main activities undertaken to further our charitable purposes for the public benefit are described in this section.

The trust owns and maintains the Knock Christian Centre ("KCC") which has a unique position at the foot of the Pennine Fells. It is a 70-bed self-catering facility, used most weekends in the year, during school holidays, and also during some mid-week periods. Each year we have visitors who live in Cumbria itself. However, most groups, the majority of which are church based, come from the larger conurbations within 100 mile radius of the Centre – Tyneside, Teesside, Greater Manchester and Merseyside.

In 2020 the centre was significantly affected by Covid 19 being the subject of closure for much of the year under Covid 19 regulations. We are grateful for the various grants which were provided to us via Eden District Council which met our expenses whilst we had to be closed. We ended the year hoping for an improvement in the Covid 19 national picture (to coincide with the vaccination roll-out) and in consequence the ability to open and for groups to operate safely from our centre.

In view of our reduced income from groups we sought to keep costs on improvements/maintenance at the centre to a minimum. The reduced numbers attending also cut down on our utility expenditure. With ongoing maintenance tasks needed we did not think it appropriate to place our wardens on furlough and so they have spent significant amounts of time in internal redecoration which was much needed and a significant improvement at minimal cost.

We have been given some thought to future needs at the building and have spent some time considering the possibilities of refurbishment or rebuilding of the centre to meet future needs including obtaining some architects plans and liaising with the local planning authorities. These discussions will remain ongoing into 2021.

Several years ago we decided in principle to convert from an unincorporated association into a Charitable Incorporated Organisation. At that time only a newly-formed charity could become a CIO, but now it is open to existing charities to do so. We have engaged solicitors to draft a new constitution and make the necessary application to the charity commission for registration. We anticipate this being concluded shortly.

On renewal of our insurance for the Centre in June 2017, the insurers insisted on the inclusion of a condition about the operation of the climbing wall that we would not have been able to fulfil. Consequently, the climbing wall remains out of action.

Dun Fell Christian Trust

Trustees' Report for the Year Ended 31 December 2020

Bow Bell Cottage, an attractive stone-built house in Knock village, was bought in 2009 as a home for the wardens. We knew at the time of purchase the property would need some improvement, as well as ongoing maintenance. In autumn 2017 it was given a new roof and further improvements have been made to the kitchen and bathroom and to seek to minimise condensation.

The Centre continues to be highly regarded and, prior to the Covid 19 situation, was in good demand as shown by the number of bookings, and the complimentary comments made by those who use it. Many groups report that their visits have been times of spiritual blessing and refreshment, and this is a great encouragement to the Trustees and Wardens. We anticipate this continuing once the pandemic is under control and the centre may be used safely.

More information about KCC and the facilities it offers can be found on our website www.dunfellchristiantrust.co.uk

Financial review

The work of the Trust is financed partly by fee income and partly by gift income along with renewal heat incentive and, this year, Covid 19 related government grants. Total income in the year under review was £35,669 which £13,837 was fee income and £4,199 were gifts. The Trust does not engage in fundraising activities. The total reserves at the year end were £658,677, all being unrestricted funds.

Free Reserves Policy

The accommodation and grounds comprising the Centre are the means by which the Trust achieves its objects and are the principal source of the income of the Trust and the principal object of its expenditure. In December 2015 a professional valuation assessed the rebuild costs of the Centre, including necessary consents and professional fees, as £850,000. The Trustees' aim is to keep the Centre available for occupation throughout the year, and to maintain the fabric and improve the facilities year on year. An emergency or major repair which necessitates temporary closure of the Centre will involve loss of fee income without a compensating reduction in overhead expenditure. Further, a major renewal or improvement will almost certainly require funding from monies other than current fee income. There is no sinking fund or extraordinary repair fund in place. With these considerations in mind the Trustees have resolved to keep at least £150K in reserve. At 31 December 2020 free reserves stood at £197,444.

Plans for future periods

We shall continue our work of providing and improving the accommodation at Knock as a means of promoting the Christian faith. During the next twelve months we hope to take decisions about redevelopment or refurbishment possibilities, subject to funding.

Approved by the Trustees on 27 October 2021 and signed on their behalf by:

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D R Hambler
Trustee

Dun Fell Christian Trust

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

Independent Examiner's Report to the Trustees of

Dun Fell Christian Trust

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 6 to 14.

Your attention is to drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Martin S Ward

....
Martin Ward FCA
Dodd & Co Limited
Chartered Accountants

27 October 2021

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Dun Fell Christian Trust

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£
Income and endowments from:				
Donations and legacies	2	15,533	15,533	3,230
Investments	3	939	939	1,549
Charitable activities	4	19,197	19,197	49,297
Total income		35,669	35,669	54,076
Expenditure on:				
Charitable activities		46,264	46,264	62,911
Total expenditure		46,264	46,264	62,911
Net movements in funds		(10,595)	(10,595)	(8,835)
Reconciliation of funds				
Total funds brought forward		669,272	669,272	678,107
Total funds carried forward		658,677	658,677	669,272

The notes on pages 8 to 14 form an integral part of these financial statements.

Dun Fell Christian Trust

Balance Sheet as at 31 December 2020

		2020		2019	
	Note	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	11		461,233		464,280
Current assets					
Debtors	12	5,265		1,683	
Cash at bank and in hand		196,546		210,264	
		201,811		211,947	
Creditors: Amounts falling due within one year	13	(4,367)		(6,955)	
Net current assets			197,444		204,992
Net assets			658,677		669,272
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			658,677		669,272
Total charity funds			658,677		669,272

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 27 October 2021 and signed on its behalf by:

....

D R Hambler
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities:Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis. The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 16.

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold interest in land and buildings	Not depreciated
Fixtures, fittings and equipment	10% reducing balance basis

The freehold interest in land and buildings are not depreciated as the trustees maintain the buildings on an regualr basis and feel this protects the carrying value of the asset. The trustees also review the property for any impairment on an annual basis.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Donations and legacies			
Donations	4,199	4,199	3,230
Grants			
Eden District Council	11,334	11,334	-
	15,533	15,533	3,230

All of the donations and legacies income in 2019 related to unrestricted funds.

3 Investments

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Wayleave	66	66	32
Interest on cash deposits	873	873	1,517
	939	939	1,549

All investment income in 2019 related to unrestricted funds.

.... continued

4 Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Knock Christian Centre			
Rental income	13,837	13,837	42,038
Renewable Heat Incentive	5,360	5,360	7,259
	19,197	19,197	49,297

All of the income from charitable activities in 2019 related to unrestricted funds.

5 Total resources expended

	Knock Christian Centre £	Total 2020 £	Total 2019 £
Direct costs			
Employment costs	10,056	10,056	8,789
Rates and water	2,122	2,122	3,449
Light, heat and power	7,261	7,261	12,217
Insurance	3,397	3,397	3,362
Repairs and maintenance	11,437	11,437	27,377
Telephone	194	194	169
Office expenses	72	72	360
Waste disposal	501	501	1,231
Accountancy fees	1,462	1,462	1,064
Independent examiner's fee	600	600	600
Legal and professional fees	6,115	6,115	908
Depreciation of fixtures and fittings	3,047	3,047	3,385
	46,264	46,264	62,911

All of the expenditure in 2019 related to unrestricted funds.

6 Governance costs

	2020 £	2019 £
Accountancy fees	1,462	1,164
Independent examiner's fee	600	600
Legal and professional fees	6,115	908
	8,177	2,672

.... continued

7 Trustees' remuneration and expenses

No trustees received any remuneration or expenses during the year (2019: £0).

8 Net income

Net income is stated after charging:

	2020 £	2019 £
Depreciation of owned assets	3,047	3,385
Accountancy fees	1,462	1,064
Independent examiner's fee	600	600

9 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2020 No.	2019 No.
Charitable activities	2	2

The aggregate payroll costs of these persons were as follows:

	2020 £	2019 £
Wages and salaries	9,456	8,789
Other pension costs	600	-
	10,056	8,789

No employee received emoluments of more than £60,000 during the year (2019 - No. 0).

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10 Taxation

The registered charity is exempt from taxation on income and gains.

11 Tangible fixed assets

	Freehold interest in land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2020 and 31 December 2020	433,814	121,479	555,293
Depreciation			
As at 1 January 2020	-	91,013	91,013
Charge for the year	-	3,047	3,047
As at 31 December 2020	-	94,060	94,060
Net book value			
As at 31 December 2020	433,814	27,419	461,233
As at 31 December 2019	433,814	30,466	464,280

12 Debtors

	2020 £	2019 £
Other debtors	483	483
Prepayments and accrued income	4,782	1,200
	5,265	1,683

13 Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	4,367	6,955

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £600 (2019 - £nil).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

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15 Related parties

Controlling entity

The charity is controlled by the trustees.

16 Analysis of funds

	At 1 January 2020	Incoming resources	Resources expended	At 31 December 2020
	£	£	£	£
General Funds				
Unrestricted income fund	669,272	35,669	(46,264)	658,677

Prior period

	At 1 January 2019	Incoming resources	Resources expanded	At 31 December 2019
	£	£	£	£
General Funds				
Unrestricted income fund	678,107	54,076	(62,911)	669,272

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17 Net assets by fund

	Unrestricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£
Tangible assets	461,233	461,233	464,280
Current assets	201,811	201,811	211,947
Creditors: Amounts falling due within one year	(4,367)	(4,367)	(6,955)
Net assets	658,677	658,677	669,272

Prior period

	Unrestricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£
Tangible assets	464,280	464,280	467,665
Current assets	211,947	211,947	220,047
Creditors: Amounts falling due within one year	(6,955)	(6,955)	(9,605)
Net assets	669,272	669,272	678,107