

Dun Fell Christian Trust

Registration number: 510095

**Annual Report and Financial
Statements**

31 December 2021



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 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 Acthave 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 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

		Unrestricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£
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		<u>33,712</u>	<u>33,712</u>	<u>35,669</u>
Expenditure on:				
Charitable activities		50,629	50,629	46,264
Total expenditure		<u>50,629</u>	<u>50,629</u>	<u>46,264</u>
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		<u>641,760</u>	<u>641,760</u>	<u>658,677</u>

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	
		<u>186,839</u>		<u>201,811</u>	
Creditors: Amounts falling due within one year	13	<u>(3,570)</u>		<u>(4,367)</u>	
Net current assets			<u>183,269</u>		<u>197,444</u>
Net assets			<u>641,760</u>		<u>658,677</u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>641,760</u>		<u>658,677</u>
Total charity funds			<u>641,760</u>		<u>658,677</u>

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

Dun Fell Christian Trust

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

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, probability 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.

Dun Fell Christian Trust

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

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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

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
	<u>18,034</u>	<u>18,034</u>	<u>15,533</u>

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
	<u>227</u>	<u>227</u>	<u>939</u>

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

Dun Fell Christian Trust

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

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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
	<u>15,451</u>	<u>15,451</u>	<u>19,197</u>

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
	<u>50,629</u>	<u>50,629</u>	<u>46,264</u>

All of the expenditure in 2020 related to unrestricted funds.

Dun Fell Christian Trust

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

..... 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
	<u>9,313</u>	<u>8,177</u>

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
	<u>4,422</u>	<u>5,109</u>

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	<u>2</u>	<u>2</u>

The aggregate payroll costs of these persons were as follows:

	2021 £	2020 £
Wages and salaries	9,456	9,456
Other pension costs	600	600
	<u>10,056</u>	<u>10,056</u>

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

Dun Fell Christian Trust
Notes to the Financial Statements for the Year Ended 31 December 2021

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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 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.

Dun Fell Christian Trust

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

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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

Dun Fell Christian Trust

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

..... 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	<u>641,760</u>	<u>641,760</u>	<u>658,677</u>

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	<u>658,677</u>	<u>658,677</u>	<u>669,272</u>