

DURHAM CHRISTIAN PARTNERSHIP

England & Wales · Charity number 1077549

Details

Other names	DCP
Status	Registered
Legal form	Charitable company
Company number	03719856
Registered	1999-09-24
Register	View on the Charity Commission register

Contact

Address	Unit 7-9 First Avenue Drum Industrial Estate Chester Le Street DH2 1AG
Phone	01913038623
Email	cc1@durhamcp.org.uk
Website	www.durhamcp.org.uk

Activities

Objects: THE ADVANCEMENT OF CARE TO PERSONS WHO ARE RESIDING IN OR VISITING THE COUNTY OF DURHAM OR IN SUCH OTHER GEOGRAPHICAL AREAS AS DIRECTORS MAY DECIDE

Activities: Objective: The enhancement of care to persons who are residing in or visiting the County of Durham or in such other geographical areas as the directors may decide. Activities include County Durham foodbank, Fuel Bank, Community Money Advice, Sunderland foodbank, listening courses, Grandparents support, mentoring and employability support.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** COUNTY OF DURHAM
- Durham
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,964,334	£1,368,018	£2,368,736	33
2023-12-31	£1,805,603	£1,207,925	£1,772,420	33
2022-12-31	£825,393	£738,989	£1,064,256	30
2021-12-31	£897,994	£548,820	£977,852	20
2020-12-31	£884,318	£460,939	£628,678	20

Trustees

Name	Role	Appointed
Alan Shield		2024-06-25
GLENN JONES		2011-09-22
Jennifer Ann Sewel		2021-07-01
MRS CHRISTINE JAMESON-GATES		
Maralina Rosa Maria Ambelez		2024-06-25
William Hall Sawyer		2021-11-30

Accounts

REGISTERED COMPANY NUMBER: 03719856 (England and Wales)

REGISTERED CHARITY NUMBER: 1077549

Durham Christian Partnership

Company Limited by Guarantee

**Trustees Report and Financial Statements
for the Year Ended
31 December 2024**

**Durham Christian Partnership
Year Ended 31 December 2024**

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CHARITY INFORMATION

Company Registration Number

03719856

Charity Registration Number

1077549

Registered Office

Unit 7/9 First Avenue,
Drum Industrial Estate
Chester-le-Street
County Durham
DH2 1AG

Trustees

Mr G Jones
Mrs C Jameson-Gates
Mrs J A Sewell
Mr W H Sawyer
Mr A Shield (appointed 25 June 2024)
Ms M Ambelez (appointed 25 June 2024)

Company Secretary & Chief Executive Officer

Mr P MacLellan (resigned 20 January 2025)

Auditor

Mr G Henderson
Counting North
Salvus House
Aykley Heads
Durham
DH1 5TS

Durham Christian Partnership Year Ended 31 December 2024

TRUSTEES' REPORT

The trustees (who are also directors of the charitable company for the purposes of the Companies Act), present their report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable companies governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charitable companies preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES

The charitable company's objective is the advancement of care to persons who are residing in or visiting the County of Durham or in such other geographical areas as the directors may decide.

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

Significant activities

Durham Christian Partnership (DCP) has continued to grow and develop the projects previously established; however, it was decided to review the portfolio of projects in late 2024 and early 2025.

Our activities going forward are:

County Durham Foodbank

This project was established in 2011 in response to the increasing number of people in County Durham who need assistance when facing a financial crisis. The project uses the Trussell Trust (now Trussell) model and is affiliated to them as part of their national Foodbank Network, but with our focus solely in our local area.

Donations both of food and financial giving, although they were generous through the year though the rising cost of living reduced donations overall. Our central warehouse acts as a central collection and distribution hub which enables us to store and process food at scale and to accept trade and bulk donations to help keep costs down. The warehouse serves both County Durham and Sunderland foodbank networks and this facility has enabled us to also welcome numerous groups of volunteers ranging from local church groups through to local universities, schools and corporate business supporters.

We currently operate 24 distribution points across County Durham and use vouchers and telephone referrals to allocate food parcels. The County Durham foodbank is also part of the Trussell Trust Pathfinder programme working to end the need for foodbanks and help prevent the need to visit us.

During 2024 we provided food for 13,000 people of which 5000 were children.

Sunderland Foodbank

Operated across Sunderland and uses a similar model as our foodbanks in County Durham. We have continued to work closely with the local Council and with other local advice providers and food projects. We are improving the support given to people, especially on debt and financial inclusion work with our partners, FISCUS North and our Sunderland Foodbank is also part of the Trussell Pathfinder programme working to prevent the need for foodbanks.

During 2024 we provided food for 11,000 people of which 4,000 were children.

Combined, County Durham and Sunderland Foodbanks distributed 240 tonnes of food across their networks with a total value of approximately £660,000.

**Durham Christian Partnership
Year Ended 31 December 2024**

TRUSTEES' REPORT (CONTINUED)

Fuel Bank

The Fuel Bank project was established in April 2015 after DCP developed the concept in conjunction with Npower and with oversight provided by National Energy Action. The project was successfully rolled out nationally and is now run by the Fuel Bank Foundation. For its part, DCP provides energy vouchers to pre-payment meter users, and certain off grid energy users with support from the Household Support Fund.

During 2024 help was given to over 3,000 households.

Community Money Advice County Durham

We have continued to offer a variety of access routes to debt advice. In 2024, 468 individuals were helped, with combined debts of over £3.5M, of which we were able to write off, £2.7M of that sum. £133k of income gained was also achieved for clients.

DCP Community Shop

The shop has continued to collect and sell donated goods and provide employment and support for the local community as well as providing income for DCP core activities such as the Foodbanks. The shop is an effective way of recycling unwanted goods and provide affordable quality items to the community in and around Durham City. During 2024 over 50 tonnes of donations were recycled.

Grandparents Support

A small number were involved with this initiative providing peer support to grandparents who have lost contact with their grandchildren which is greatly appreciated by all involved.

Public Benefit

All our charitable activities focus on the advancement of care to people in County Durham and are undertaken to further our charitable purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Financial Review

The charitable company, through the strong commitment of its staff, volunteers and external donors has generated a healthy financial outcome for the period. This will enable us to support our mission to care for people in the years to come.

Unrestricted income for the period was £271,527 (2023: £334,207) and expenditure £298,601 (2023: £235,752) resulting in a net outflow of unrestricted funding of £27,074 (2023: inflow £98,455). The DCP Community Shop contributed a surplus of £19,758 (2023: £42,596).

Restricted income amounted to £1,692,807 (2023: £1,471,396), while £1,069,417 (2023: £972,173) of restricted funds were spent, resulting in a net surplus of £623,390 (2023: £499,223) in restricted funds.

Over £660,000 worth of food was distributed by the Foodbanks and over £150,000 of energy support was accessed via the Fuel Bank scheme. It is estimated that DCP benefitted from around 50,000 hours of volunteering time in 2024, consistent with 2023, which equates to over £550,000 if these hours had been paid at Real Living Wage rates.

Fundraising efforts have increased, targeting both grant-making bodies and individual supporters. The trustees are grateful to all who donated during the year and for the support of Durham County Council, Sunderland City Council and to the Household Support Schemes which both councils have administered. We do not employ professional fundraisers and work within the Fundraising Regulator's voluntary regulation scheme.

Total funds held at 31 December were £2,368,736 (2023: £1,772,420) of which £90,413 (2023: £117,247) were unrestricted.

**Durham Christian Partnership
Year Ended 31 December 2024**

TRUSTEES' REPORT (CONTINUED)

Reserves Policy and Going Concern

The trustees have adopted a reserves policy to maintain a level of reserves, which will ensure a continuation of operations for at least four months without income. The target relates to the level of unrestricted reserves needed to finance expenditure for which no existing restricted reserve is available and appropriate. Reserves have been maintained at this level through 2024 and into 2025.

Investment Policy

Funds are invested to maximise income while minimising risk. Working funds are maintained in instant access bank accounts with CAF Bank. Cash reserves are held in a variety of bank holdings with different notice periods through Flagstone Investment Group and CAF bank. At 31 Dec 2024 63% of cash reserve funds were covered by the Deposit Guarantee Scheme.

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

- Following independent Audit reports and comments, which addresses both financial and IT control, all recommendations are being implemented including GDPR procedures.
- The Trustees have made the decision to derisk its spread of associated projects and to concentrate on DCP's core activities which are the Food and Fuel Banks, Community debt advice services and its community shop which provides much needed income to the DCP organisation.
- The management structure is being reorganised to provide an interwoven team with greater communication across all staff and governance levels with improved IT, fiscal procedures and telephone systems.
- Greater strategic partnership working across VC and local government sectors will assist with financial capability and inclusion development which is in line with our Pathfinder work, and which is in step with our local authorities who are also looking at preventing the need for individuals to seek foodbank assistance and then only as a last resort.

Salary reviews for staff are completed by the CEO and passed to the Trustees for approval along with the more transparent fiscal controls. All salary reviews are to be compared to current market rates for charity posts and are set to the Real Living Wage or above. Trustees will review any proposed rates including those for senior managers before implementation, including those for senior managers before implementation.

Structure, Governance and Management

The charitable company is a company limited by guarantee, incorporated on 25 February 1999 and registered as a charity on 24 September 1999. The charitable company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its revised Articles of Association adopted 6 May 2016. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

Peter MacLellan retired in January 2025, and the Trustees wish him well for the future and thank him for his service.

The trustees who served the charitable company during the year were as follows:

Mr G Jones
Mrs C Jameson-Gates
Mrs J A Sewell
Mr W H Sawyer
Mr A Shield
Ms M R M Ambelez

The directors of the charitable company are the charity trustees. They are responsible for investing and expending the funds of the charitable company in such a manner as they shall consider most beneficial for the achievement of the objects. They enter into contracts on behalf of the charitable company. They are responsible for the proper management and administration of the charitable company in accordance with the Articles of Association.

**Durham Christian Partnership
Year Ended 31 December 2024**

TRUSTEES' REPORT (CONTINUED)

The trustees retire by rotation — one third, or the nearest number to it, each year and may be re-elected until they cease to be a trustee in accordance with the Articles of Association. Appointments are made by members of the charitable company at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charitable company in the furtherance of its objects. The trustees expect to add to their numbers during 2025.

The present trustees have a variety of backgrounds and skills and the Board seeks to maintain an appropriate range of skills to match the tasks they undertake. Trustees must be familiar with the activities of the charitable company and in sympathy with them and must be members of the charitable company. Trustees are therefore likely to come from within the volunteers or supporters of the charitable company's activities. Potential trustees are identified by the existing members and approached to check their availability.

Statement of Trustees Responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclose to our auditors

In so far as the trustees are aware at the time of approving out trustees annual report:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- each of the trustees has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustee's annual report was approved and signed on behalf of the Board of Trustees by:



Mr G Jones

26 September 2025

**Durham Christian Partnership
Year Ended 31 December 2024**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM CHRISTIAN PARTNERSHIP

QUALIFIED OPINION

We have audited the financial statements of Durham Christian Partnership (the charitable company) for the year ended 31st December 2024, which comprise the statement of financial activities, balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR QUALIFIED OPINION

The previous years audit report was qualified on the basis that as we were not appointed as auditor to the charity until after 31 December 2023 and thus did not observe the counting of physical inventories at the year end 31 December 2023. We were unable to satisfy ourselves by alternative means concerning the inventory quantities held at 31 December 2023, which are included on the balance sheet at £60,700, by using other audit procedures. This impacts the opening stock position for the year ended 31 December 2024 and therefore the qualification is still relevant.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditors report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is material misstatement of this other information, we are required to report that fact.

**Durham Christian Partnership
Year Ended 31 December 2024**

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DURHAM CHRISTIAN PARTNERSHIP

As described in the basis for qualified opinion section of our report, we were unable to satisfy ourselves concerning the inventory quantities of £60,700 held at 31 December 2023. We have concluded where the other information refers to the inventory balance or related balances such as food purchases, it may be materially misstated for the same reason.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

Except for the possible effects of the matter described in the basis for qualified opinion section of our report, in our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

Except for the matter described in the basis of qualified opinion section of our report, in the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

Arising solely from the limitation on the scope of our work relating to inventory, referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records or returns; or
- certain disclosures of trustees' remuneration specified by law are not made;

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

AUDITOR' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances on non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Durham Christian Partnership
Year Ended 31 December 2024**

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DURHAM CHRISTIAN PARTNERSHIP

IDENTIFYING AND ASSESSING POTENTIAL RISKS RELATED TO IRREGULARITIES

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations we considered the following:

- the nature of the industry and sector, control environment and business performance.
- management's own assessment of the risks that irregularities may occur either as result of fraud or error.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities.
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud.

In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that:

- have a direct effect on the determination of material amounts and disclosures in the financial statements.
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

AUDIT RESPONSE TO RISKS IDENTIFIED

As a result of performing the above procedures, we identified the key matters related to the potential risk of fraud.

Our procedures to respond to the risks identified included the following:

- reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements.
- enquiring of management concerning actual and potential litigation and claims.
- challenging management on key estimates, assumptions and judgements made in the preparation of the financial statements.
- performing substantive procedures to verify the validity of transactions included in the financial statements.
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Through these procedures, we did not become aware of any material misstatement or any actual or suspected noncompliance with laws and regulations impacting on the company.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the financial statements. The more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of any noncompliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

**Durham Christian Partnership
Year Ended 31 December 2024**

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DURHAM CHRISTIAN PARTNERSHIP

The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors-responsibilities.

This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dated: 26 September 2025

GERALD HENDERSON FCA FCCA (Senior Statutory Auditor)
For and on behalf of COUNTING NORTH LIMITED
Chartered Accountants and Statutory Auditor
Salvus House
Aykley Heads
Durham
DH1 5TS

Durham Christian Partnership
Year Ended 31 December 2024

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account)

		Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes					
Incoming resources						
Donations and grants	5	55,171	-	1,617,077	1,672,248	1,543,623
Income from charitable activities	6	203,858	-	-	203,858	238,203
Other	7	12,498	-	75,730	88,228	23,777
Total incoming resources		271,527	-	1,692,807	1,964,334	1,805,603
Resources expended						
Charitable activities	8	298,601	-	1,069,417	1,368,018	1,207,925
Total resources expended		298,601	-	1,069,417	1,368,018	1,207,925
Net income / (expenditure) before transfers		(27,074)	-	623,390	596,316	597,678
Transfers		240	-	(240)	-	-
Net movement in funds		(26,834)	-	623,150	596,316	597,678
Reconciliation of funds						
Total funds brought forward	17	117,247	100,000	1,555,173	1,772,420	1,174,742
Total funds carried forward	17	90,413	100,000	2,178,323	2,368,736	1,772,420

The notes on pages 15 to 23 form part of these financial statements.

Durham Christian Partnership
Year Ended 31 December 2024

BALANCE SHEET

Registered number: 03719856

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	12		39,910		54,918
Current assets					
Stock		34,981		60,700	
Debtors	13	3,632		3,157	
Cash at bank and in hand		<u>2,584,471</u>		<u>1,875,926</u>	
		<u>2,623,084</u>		<u>1,939,783</u>	
Creditors					
Amounts falling due within one year	14	<u>(288,662)</u>		<u>(216,685)</u>	
Net current assets			<u>2,334,422</u>		<u>1,723,098</u>
Total assets less current liabilities			<u>2,374,332</u>		<u>1,778,016</u>
Creditors					
amounts due after more than one year			-		-
Provisions for liabilities			<u>(5,596)</u>		<u>(5,596)</u>
Total assets less liabilities			<u>2,368,736</u>		<u>1,772,420</u>
FUNDS					
Restricted funds	17		2,178,323		1,555,173
Designated funds	17		100,000		100,000
Unrestricted funds	17		<u>90,413</u>		<u>117,247</u>
TOTAL FUNDS			<u>2,368,736</u>		<u>1,772,420</u>

The financial statements were approved by the Board of Trustees on 26 September 2025 and were signed on its behalf by:

Mr G Jones
Trustee



Mr W H Sawyer
Trustee



The notes on pages 15 to 23 form part of these financial statements.

Durham Christian Partnership
Year Ended 31 December 2024

STATEMENT OF CASHFLOWS

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities:					
Cash generated from operations	21		622,747		669,153
Investing activities:					
Purchase of tangible fixed assets	12	(2,430)		(53,418)	
Proceeds from sale of tangible fixed assets	12	-		2,750	
Investment income received	7	88,228		23,777	
Net cash used in investing activities			85,798		(26,891)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			708,545		642,262
Cash and cash equivalents at the beginning of year			1,875,926		1,233,664
Cash and cash equivalents at the end of year			2,584,471		1,875,926
Relating to:					
Cash at bank and in hand			2,584,471		1,875,926

The notes on pages 15 to 23 form part of these financial statements.

Durham Christian Partnership Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

Durham Christian Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 7/9 First Avenue, Drum Industrial Estate, Chester-le-Street, County Durham DH2 1AG

2. Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

3. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company had adequate resources to continue to operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

4. Accounting policies

Income

All incoming resources are included in the statement of financial activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. (Donation income does not include food or goods donated due to the difficulty of accurately valuing these items).
- Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charitable company has the entitlement to the funds, any performance conditions attached to the grants have been met, is probable that the income will be received and the amount can be measured reliably and is not deferred.
- Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The charitable company is not registered for VAT and accordingly expenditure is shown gross of unrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charitable company 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. Donations or grants from the charitable company are treated as an expense when paid.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

the resource. In circumstances where this is not possible the directors apportion the amounts in what they consider to be fair proportions to each category. Other expenditure reflects unallocated central administration costs that do not represent governance costs.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the charity for a particular purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Warehouse Equipment	33% on cost
Fixtures and Fittings	20% on cost
Motor Vehicles	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Stock

Stocks comprise food, toiletries and household essentials. The valuation of year end stocks is based on actual costs where available for purchased goods, after allowance for obsolete and slow moving items.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as noncurrent liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

5. Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grant income	55,171	1,617,077	1,672,248	1,543,623
Total	55,171	1,617,077	1,672,248	1,543,623

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. Charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Shop income	203,858	-	203,858	238,203
Total	203,858	-	203,858	238,203

7. Other Income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	12,498	75,730	88,228	23,777
Other	-	-	-	-
Total	12,498	75,730	88,228	23,777

8. Expenditure on charitable activities

	Charitable expenditure 2024 £	Depreciation costs 2024 £	Total 2024 £	Total 2023 £
Staff costs	658,410	-	658,410	612,785
Depreciation	-	17,438	17,438	24,818
Rent and rates	103,985	-	103,985	106,006
Repairs	8,776	-	8,776	13,255
Website and advertising	293	-	293	6,047
Other office equipment	20,105	-	20,105	15,376
Other project costs	411,341	-	411,341	257,122
Insurance	8,774	-	8,774	4,730
Light and heat	11,627	-	11,627	10,438
Telephone	10,883	-	10,883	4,446
Postage and stationery	7,095	-	7,095	9,138
Sundries	5,523	-	5,523	60
Volunteer expenses	2,486	-	2,486	2,259
Travel	7,742	-	7,742	6,276
Food	50,803	-	50,803	78,901
Training and conferences	1,734	-	1,734	2,248
Cleaning consumables	1,645	-	1,645	1,968
Transport	23,008	-	23,008	28,156
	1,334,230	17,438	1,351,668	1,184,029
Share of governance costs	16,350	-	16,350	23,896
	1,350,580	17,438	1,368,018	1,207,925

**Durham Christian Partnership
Year Ended 31 December 2024**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	Charitable expenditure 2024	Depreciation costs 2024	Total 2024	Total 2023
	£	£	£	£
Analysis by fund				
Unrestricted funds	291,032	7,569	298,601	235,752
Designated funds	-	-	-	-
Restricted funds	1,059,548	9,869	1,069,417	972,173
	<u>1,350,580</u>	<u>17,438</u>	<u>1,368,018</u>	<u>1,207,925</u>

9. Support costs

	Support costs £	Governance costs £	Total 2024 £	Total 2023 £
Other accountancy fees	-	5,550	5,550	7,800
Audit	-	10,800	10,800	14,400
Legal and professional	-	-	-	1,696
Total	<u>-</u>	<u>16,350</u>	<u>16,350</u>	<u>23,896</u>

10. Trustees

One of the trustees received remuneration for working 12 hours per week delivering debt advice. The amount paid for this during the year including employers pension contributions totalled £8,462.

The wife of a trustee received remuneration for working in the shop. The amount paid for this, including employers' national insurance totalled £21,288.

These transactions are on an arms length basis in the normal course of business.

No other trustee received any payment from the charity during the year.

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

11. Staff costs

	2024 £	2023 £
Wages and salaries	619,584	583,527
Other pension costs	<u>38,826</u>	<u>29,258</u>
Total	<u>658,410</u>	<u>612,785</u>

No employees received employee benefits for the reporting period of more than £60,000.

**Durham Christian Partnership
Year Ended 31 December 2024**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Average headcount in the year	Total 2024	Total 2023
Full time	10	10
Part time	23	23
Total	33	33

12. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
As at 1 January 2024	65,078	104,628	169,706
Additions	2,430	-	2,430
Disposals	-	-	-
As at 31 December 2024	67,508	104,628	172,136
Depreciation			
As at 1 January 2024	63,438	51,350	114,788
Charge for the year	1,455	15,983	17,438
Eliminated on disposal	-	-	-
As at 31 December 2024	64,890	67,336	132,226
Net book value			
As at 31 December 2024	2,618	37,292	39,910
As at 31 December 2023	1,640	53,278	54,918

13. Debtors

	2024 £	2023 £
Other debtors	3,632	3,157
Total	3,632	3,157

14. Creditors amounts falling due within one year

	2024 £	2023 £
Taxation and social security	4,328	8,206
Creditors and accruals	43,753	48,405
Other creditors and deferred income	240,581	160,074
Total	288,662	216,685

**Durham Christian Partnership
Year Ended 31 December 2024**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. Provision for liabilities

	2024 £	2023 £
At 1 Jan 2024 and 31 Dec 2024	5,596	5,596
Total	5,596	5,596

16. Finance lease obligations

	2024 £	2023 £
Future minimum lease payments due under finance leases:		
Within one year	53,718	43,140
In two to five years	150,000	4,690
Total	203,718	47,830

17. Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Tangible assets	16,477	-	23,433	54,918	54,918
Current assets / (liabilities)	79,532	100,000	2,154,890	2,334,422	1,723,098
Provisions	(5,596)	-	-	(5,596)	(5,596)
Total	90,413	100,000	2,178,323	2,368,736	1,772,420

County Durham Foodbank — this fund is used to provide food and support to people in crisis in County Durham.

Sunderland Foodbank — this fund is used to provide food and support to people in financial crisis in the City of Sunderland.

Community Money Advice County Durham — this fund is used to provide money counselling and regulated debt advice to people in County Durham.

Grandparent Support Fund — this fund is used to finance peer support activities for grandparents who have lost contact with their grandchildren.

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Household Support Fund – this is a fund provided from central government with guidance which is administered and distributed on behalf of DCC to support a variety of social needs.

Mental Health Fund – this is grant funding from NHS foundation via Durham Community Foundation to help fund debt relief orders through CDMAC our debt advisory organisation.

CMA Trust – this is a grant from the National Community Money Advice Organisation to fund debt relief orders through our CDMAC debt organisation.

Ladder Centre – a grant from Ferryhill AAP to use the Ladder Centre to rent space for their use in the area to also embed our CDMAC organisation in the same space for debt advice.

Designated Funds – these consist of a £15,000 rent provision, £15,000 for staff and volunteer development and a fund towards purchasing premises of £70,000.

18. Movement in funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
Unrestricted funds					
General funds	30,254	67,669	(114,501)	240	(16,338)
DCP shop	86,993	203,858	(184,100)	-	106,751
	<u>117,247</u>	<u>271,527</u>	<u>(298,601)</u>	<u>-</u>	<u>90,413</u>
Restricted funds					
County Durham Foodbank	1,021,782	357,466	(644,075)	591,991	1,327,164
Sunderland Foodbank	374,568	197,368	(147,943)	-	423,993
Community Money Advice County Durham	34,223	600,963	(211,744)	3,664	427,106
Household Support Fund	120,546	537,010	(65,565)	(591,991)	-
Mental Health Fund	1,404	-	-	(1,404)	-
CMA Trust	90	-	(90)	-	-
Ladder Centre	2,500	-	-	(2,500)	-
Grandparents Support Group	60	-	-	-	60
	<u>1,555,173</u>	<u>1,692,807</u>	<u>(1,069,417)</u>	<u>(240)</u>	<u>2,178,323</u>
Designated funds	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Total	<u>1,772,420</u>	<u>1,964,334</u>	<u>(1,368,018)</u>	<u>-</u>	<u>2,368,736</u>

19. Company limited by guarantee

The charitable company is a company limited by guarantee and does not have any share capital. The charitable company is incorporated in England. If upon winding up or dissolution of the charitable company there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charitable company.

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

20. ES PASE

In common with many other businesses of our size and nature we use our auditors to prepare and assist with the preparation of the financial statements.

21. Cash generated from operations

	2024 £	2023 £
Surplus for the year	596,316	597,678
Adjustment for:		
Investment income recognised in the SOFA	(88,228)	(23,777)
Depreciation of tangible fixed tangible assets	17,438	24,818
Management in working capital		
(Increase)/decrease in stock	25,719	(33,921)
(Increase)/decrease in debtors	(475)	6,134
Increase/(decrease) in creditors	71,977	98,218
Cash generated from operation	<u>622,747</u>	<u>669,153</u>

Analysis of changes in net funds

The charity had no debt during the year.

22. Major donors and grant providers

We are grateful to all the organisations and individuals who support our work and without whom we could not operate. We have enjoyed working alongside volunteers from various organisations and have received donations both as cash and in kind from too many to list all here. Below is a list of some of our major corporate supporters:

Amazon	Kenneck Construction
Asda	Livin Housing
Ask Italian	Neighbourly Food
Banerjee Ltd	Nissan
Bernicia Group	Red and White Army
BLS Brambledown Ltd	Sainsburys
Caledonian Durham Students Union	Sir John Priestman Charity Trust
City Life Church Sunderland	Stanley Town Council
Derwentside AAP	Sunderland City Council
Durham Cathedral	Sunderland College
Durham County Council	Swinburn Maddison Solicitors
Edmundson Electrical	Tesco
Encore Group	The National Lottery
Faerch London Ltd	The Trussell Trust
Freemans Trust	Utilita Giving

DURHAM CHRISTIAN PARTNERSHIP

England & Wales - Charity number 1077549

Accounts

REGISTERED COMPANY NUMBER: 03719856 (England and Wales)

REGISTERED CHARITY NUMBER: 1077549

Durham Christian Partnership

Company Limited by Guarantee

Trustees Report and Financial Statements
for the Year Ended
31 December 2023



**Durham Christian Partnership
Year Ended 31 December 2023**

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**Durham Christian Partnership
Year Ended 31 December 2023**

CHARITY INFORMATION

Company Registration Number

03719856

Charity Registration Number

1077549

Registered Office

Unit 7/9 First Avenue,
Drum Industrial Estate
Chester-le-Street
County Durham
DH2 1AG

Trustees

Mr G Jones
Mrs C Jameson-Gates
Mrs J A Sewell
Mr W H Sawyer
Mr A Shield (appointed 25 June 2024)
Ms M Ambelez (appointed 25 June 2024)

Company Secretary & Chief Executive Officer

Mr P MacLellan (resigned 20 January 2025)

Auditor

Mr Gerald Henderson
Counting North
Salvus House
Ayckley Heads
Durham
DH1 5TS

Durham Christian Partnership Year Ended 31 December 2023

TRUSTEES' REPORT

The trustees (who are also directors of the charitable company for the purposes of the Companies Act), present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable companies governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charitable companies preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES

The charitable company's objective is the advancement of care to persons who are residing in or visiting the County of Durham or in such other geographical areas as the directors may decide.

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

Significant activities

Durham Christian Partnership (DCP) has continued to grow and develop the projects previously established. Our activities were:

County Durham Foodbank

This project was established in 2011 in response to the increasing number of people in County Durham who need assistance when facing a financial crisis. The project uses the Trussell Trust model and is part of the national Foodbank Network.

Donations both of food and finances were generous through the year though the rising cost of living impacted donations. Our warehouse enables us to store and processes at scale and to accept trade and bulk donations. Personnel using our fork trucks and scissor lift have benefited from training provided by Nissan in Sunderland. The store serves County Durham and Sunderland and has welcomed numerous groups of corporate volunteers.

We currently operate 28 distribution points across the County and use electronic vouchers and telephone referrals. Demand continued at the high levels of 2022. The foodbank is part of the Trussell Trust Pathfinder programme working to end the need for foodbanks.

During 2023 we provided 18,073 3-day food packages (18,344 in 2022).

Sunderland Foodbank

Operated across Sunderland and uses the same model as our foodbanks in Durham. We have continued to work closely with the Council and with other local advice providers and food projects. We are improving the support given to people, especially on debt and financial inclusion work with our partners FISCUS North. and are part of the Trussell Trust Pathfinder programme working to end the need for foodbanks.

2023 was our busiest year to date and we provided 17,256 3-day food packages (12,893 in 2022).

Fuel Bank

The Fuel Bank project was established in April 2015 in conjunction with Npower and National Energy Action to providing energy vouchers to pre-payment meter users, the first scheme of its kind in the country. With the support of the Fuel Bank Foundation and the Household Support Fund we have expanded coverage to include other households. With the energy price rises demand has continued at a high level and during 2023 help was given to over 4,000 households.

Community Money Advice County Durham

We have continued to offer a variety of access routes to debt advice and have introduced extra non-regulated advice to offer budgeting and benefits advice as well as triaging for our qualified advisers. We saw an increase in demand in 2023 and increased our capacity in early 2024.

**Durham Christian Partnership
Year Ended 31 December 2023**

TRUSTEES' REPORT (CONTINUED)

DCP Community Shop

The shop has continued to collect and sell donated goods, providing employment, some income for DCP, an effective way of recycling unwanted goods and low-cost items to the community in Framwellgate Moor. It was able to increase sales again and increased the surplus available to help support our activities.

Pad B (Press a different Button)

This project has been providing support for people with recovery issues, isolation or poor mental health. With a range of purposeful activities including crafts, walks and litter picking combined with group work, music therapy and mutual support some participants benefitted and made great progress. However, some people were developing an over-dependency on the group and getting stuck. With the project incurring high costs and having limited funding the decision was taken to close the project and relaunch it in a different format. It has now been incorporated into the foodbank and is being spread wider geographically though providing less intensive support.

Grandparents Support

A small number were involved with this initiative providing peer support to Grandparents who have lost contact with their grandchildren which is greatly appreciated by all involved.

Refugee Support

DCP has assisted with support from the Voluntary and Community Sector for refugee families being resettled in the County. We work in partnership to help compliment the funded provision including food and household items. This has largely consisted in providing supermarket vouchers to new arrivals in County Durham to help them get established.

Learning in Partnership

The Learning in Partnership project was rolled into the County Durham foodbank as the majority of training now relates to our own volunteers with a special emphasis on foodbank volunteers. The role previously filled by this project in running wider conferences has been successfully fulfilled by the Advice in County Durham Partnership for several years. DCP is a member of the partnership.

Grant Making

Grants may occasionally be made, subject to the trustees' absolute discretion, to individuals or organisations for use in furtherance of the Charity's objectives. DCP also acts as a conduit for grants obtained to support individuals through a variety of other sources notably Acts 435, Sherburn House and the Household Support Fund.

StreetLights

The StreetLights project supporting people involved in the night time economy was transferred to St Nicholas Church in the centre of Durham city in July 23. This fit with their ministry and they were already hosting the project.

Public benefit

Our main activities and who we try to help are described above. All our charitable activities focus on the advancement of care to people in County Durham and are undertaken to further our charitable purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Financial Review

The charitable company, through the strong commitment of its staff, volunteers and external donors has generated a healthy financial outcome for the period. This will enable us to support our mission to care for people in the years to come.

Unrestricted income for the period was £334,207 (2022: £360,080) and expenditure £235,752 (2022: £199,129) resulting in a net inflow of unrestricted funding of £98,455 (2022: £160,951). The DCP Community Shop contributed a surplus of £42,596 (2022: £39,950).

Durham Christian Partnership Year Ended 31 December 2023

TRUSTEES' REPORT (CONTINUED)

Restricted income amounted to £1,471,396 (2022: £781,283), while £972,173 (2022: £476,113) of restricted funds were spent, resulting in a net surplus of £499,223 (2022: £305,170) in restricted funds.

Over £700,000 worth of food was distributed by the Foodbanks and over £200,000 of energy support was accessed via the Fuel Bank scheme. It is estimated that DCP benefitted from around 50,000 hours of volunteering time in 2023, which would have cost over £550,000 if these hours had been paid at Real Living Wage rates. Although neither donated time nor food is recorded in the accounts, it is important to note that the Charity is providing a level of service greatly above that which the financial accounts alone would indicate.

Individual projects are charged for core services and staff time in proportion to their use of these resources.

Fundraising efforts have increased, targeting both grant-making bodies and individual supporters. The trustees are grateful to all who donated during the year and for the support of Durham County Council, Sunderland City Council and to the Household Support Schemes both councils have administered. We do not employ professional fundraisers and work within the Fundraising Regulator's voluntary regulation scheme.

Total funds held at 31 December were £1,772,420 (2022: £1,174,742) of which £117,247 (2022: £64,795) were unrestricted.

Reserves Policy and Going Concern

The trustees have adopted a reserves policy to maintain a level of reserves, which will ensure a continuation of operations for at least four months without income. The target relates to the level of unrestricted reserves needed to finance expenditure for which no existing restricted reserve is available and appropriate. Reserves have been maintained at this level through 2023 and into 2024.

Investment Policy

Funds are invested to maximise income while minimising risk. Working funds are maintained in instant access bank accounts with CAF Bank. Cash reserves are held in a variety of bank holdings with different notice periods through Flagstone Investment Group and CAF bank. At 31 Dec 2023 67% of cash reserve funds were covered by the Deposit Guarantee Scheme.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

- Both Sunderland and County Durham foodbanks are participating in the Trussell Trust Pathfinder programme to enhance the support for foodbank users and trial new ways of working.
- We are working to build the partnerships with advice providers and other food projects across both areas.
- Greater partnership working will attempt to address the gaps we identify especially in assisting with financial capability and inclusion.
- Training and development to meet the anticipated debt advice demand will be put in place for staff and volunteers with an expansion of the debt advice team.
- DCP will continue to work closely with Durham County Council and VCS organisations to support refugees being resettled in the County.
- DCP will be looking to underpin the funding for the existing projects looking for alternative sources of funding and sustainable income.
- Across the projects the aim is to continue the work each project undertakes, solidifying and improving practice and supporting volunteers in their roles.

Salary reviews for staff are completed by the CEO and new levels proposed in line with levels of experience, responsibilities and specialist skills. These are compared to current market rates for charity posts and are set to the Real Living Wage or above. Trustees review the proposed rates including those for senior managers before implementation.

Structure, Governance and Management

The charitable company is a company limited by guarantee, incorporated on 25 February 1999 and registered as a charity on 24 September 1999. The charitable company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its revised Articles of

**Durham Christian Partnership
Year Ended 31 December 2023**

TRUSTEES' REPORT (CONTINUED)

Association adopted 6 May 2016. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

The trustees who served the charitable company during the year were as follows:

Mr G Jones

Mrs C Jameson-Gates

Mrs J A Sewell

Mr W H Sawyer

The directors of the charitable company are the charity trustees. They are responsible for investing and expending the funds of the charitable company in such a manner as they shall consider most beneficial for the achievement of the objects. They enter into contract on behalf of the charitable company. They are responsible for the proper management and administration of the charitable company in accordance with the Articles of Association.

The trustees retire by rotation — one third, or the nearest number to it, each year and may be re-elected until they cease to be a trustee in accordance with the Articles of Association. Appointments are made by members of the charitable company at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charitable company in the furtherance of its objects. The trustees expect to add to their number during 2024.

The present trustees have a variety of backgrounds and skills and the Board seeks to maintain an appropriate range of skills to match the tasks they undertake. Trustees must be familiar with the activities of the charitable company and in sympathy with them and must be members of the charitable company. Trustees are therefore likely to come from within the volunteers or supporters of the charitable company's activities. Potential trustees are identified by the existing members and approached to check their availability.

Statement of Trustees Responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

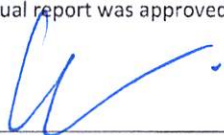
Statement as to disclose to our auditors

In so far as the trustees are aware at the time of approving our trustees annual report:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- each of the trustees has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustee's annual report was approved and signed on behalf of the Board of Trustees by:

Mr G Jones



27 February 2025

**Durham Christian Partnership
Year Ended 31 December 2023**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM CHRISTIAN PARTNERSHIP

QUALIFIED OPINION

We have audited the financial statements of Durham Christian Partnership (the charitable company) for the year ended 31st December 2023, which comprise the statement of financial activities, balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR QUALIFIED OPINION

We were not appointed as auditor to the charity until after 31 December 2023 and thus did not observe the counting of physical inventories at the end of the year. We were unable to satisfy ourselves by alternative means concerning the inventory quantities held at 31 December 2023, which are included on the balance sheet at £60,700, by using other audit procedures.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditors report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is material misstatement of this other information, we are required to report that fact.

As described in the basis for qualified opinion section of our report, we were unable to satisfy ourselves concerning the inventory quantities of £60,700 held at 31 December 2023. We have concluded where the other information refers to the inventory balance or related balances such as food purchases, it may be materially misstated for the same reason.

**Durham Christian Partnership
Year Ended 31 December 2023**

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DURHAM CHRISTIAN PARTNERSHIP

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

Except for the possible effects of the matter described in the basis for qualified opinion section of our report, in our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

Except for the matter described in the basis of qualified opinion section of our report, in the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

Arising solely from the limitation on the scope of our work relating to inventory, referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require us to report to you if, in our opinion:

- returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records or returns; or
- certain disclosures of trustees' remuneration specified by law are not made;

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

AUDITOR' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances on non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Durham Christian Partnership
Year Ended 31 December 2023**

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DURHAM CHRISTIAN PARTNERSHIP

IDENTIFYING AND ASSESSING POTENTIAL RISKS RELATED TO IRREGULARITIES

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations we considered the following:

- the nature of the industry and sector, control environment and business performance.
- management's own assessment of the risks that irregularities may occur either as result of fraud or error.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities.
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud.

In common with all audits under ISA's (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that:

- have a direct effect on the determination of material amounts and disclosures in the financial statements.
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

AUDIT RESPONSE TO RISKS IDENTIFIED

As a result of performing the above procedures, we identified the key matters related to the potential risk of fraud.

Our procedures to respond to the risks identified included the following:

- reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements.
- enquiring of management concerning actual and potential litigation and claims.
- challenging management on key estimates, assumptions and judgements made in the preparation of the financial statements.
- performing substantive procedures to verify the validity of transactions included in the financial statements.
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Through these procedures, we did not become aware of any material misstatement or any actual or suspected noncompliance with laws and regulations impacting on the company.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the financial statements. The more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of any noncompliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

**Durham Christian Partnership
Year Ended 31 December 2023**

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF DURHAM CHRISTIAN PARTNERSHIP

The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dated: 3 March 2025

GERALD HENDERSON FCA FCCA (Senior Statutory Auditor)
For and on behalf of COUNTING NORTH LIMITED
Chartered Accountants and Statutory Auditor
Salvus House
Aykley Heads
Durham
DH1 5TS

Durham Christian Partnership
Year Ended 31 December 2023

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account)

		Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	As restated total funds 2022 £
	Notes					
Incoming resources						
Donations and grants	5	75,560	-	1,468,063	1,543,623	930,282
Income from charitable activities	6	238,203	-	-	238,203	207,870
Other	7	20,444	-	3,333	23,777	3,211
Total incoming resources		334,207	-	1,471,396	1,805,603	1,141,363
Resources expended						
Charitable activities	8	235,752	-	972,173	1,207,925	995,242
Total resources expended		235,752	-	972,173	1,207,925	995,242
Net income / (expenditure) before transfers		98,455	-	499,223	597,678	146,121
Transfers		(46,003)	-	46,003	-	-
Net movement in funds		52,452	-	545,226	597,678	146,121
Reconciliation of funds						
Total funds brought forward	17	64,795	100,000	1,009,947	1,174,742	1,028,621
Total funds carried forward	17	117,247	100,000	1,555,173	1,772,420	1,174,742

The notes on pages 15 to 23 form part of these financial statements.

Durham Christian Partnership
Year Ended 31 December 2023

BALANCE SHEET

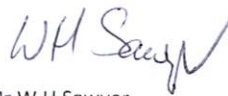
		2023	2023	As restated 2022	As restated 2022
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		54,918		29,065
Current assets					
Stock		60,700		26,783	
Debtors	13	3,157		9,292	
Cash at bank and in hand		<u>1,875,926</u>		<u>1,233,664</u>	
		<u>1,939,783</u>		<u>1,269,739</u>	
Creditors					
Amounts falling due within one year	14	<u>(216,685)</u>		<u>(118,466)</u>	
Net current assets			<u>1,723,098</u>		<u>1,151,273</u>
Total assets less current liabilities			<u>1,778,016</u>		<u>1,180,338</u>
Creditors					
amounts due after more than one year			-		-
Provisions for liabilities			<u>(5,596)</u>		<u>(5,596)</u>
Total assets less liabilities			<u>1,772,420</u>		<u>1,174,742</u>
FUNDS					
Restricted funds	17		1,555,173		1,009,947
Designated Funds	17		100,000		100,000
Unrestricted funds	17		<u>117,247</u>		<u>64,795</u>
TOTAL FUNDS			<u>1,772,420</u>		<u>1,174,742</u>

The financial statements were approved by the Board of Trustees on 27 February 2025 and were signed on its behalf by:

Mr G Jones
Trustee



Mr W H Sawyer
Trustee



The notes on pages 15 to 24 form part of these financial statements.

Durham Christian Partnership
Year Ended 31 December 2023

STATEMENT OF CASHFLOWS

		2023	2023	As restated 2022	As restated 2022
	Notes	£	£	£	£
Cash flows from operating activities:					
Cash generated from operations	19		669,153		155,476
Investing activities:					
Purchase of tangible fixed assets	12	(53,418)		(3,699)	
Proceeds from sale of tangible fixed assets	12	2,750		-	
Investment income received		<u>23,777</u>		<u>3,211</u>	
Net cash used in investing activities			(26,891)		(488)
Net cash used in financing activities			<u>-</u>		<u>-</u>
Net increase in cash and cash equivalents			642,262		154,988
Cash and cash equivalents at the beginning of year			<u>1,233,664</u>		<u>1,078,676</u>
Cash and cash equivalents at the end of year			<u>1,875,926</u>		<u>1,233,664</u>
Relating to:					
Cash at bank and in hand			<u>1,875,926</u>		<u>1,233,664</u>

The notes on pages 15 to 23 form part of these financial statements.

**Durham Christian Partnership
Year Ended 31 December 2023**

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

Durham Christian Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 7/9 First Avenue, Drum Industrial Estate, Chester-le-Street, County Durham DH2 1AG

2. Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

3. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company had adequate resources to continue to operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

4. Accounting policies

Income

All incoming resources are included in the statement of financial activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. (Donation income does not include food or goods donated due to the difficulty of accurately valuing these items).
- Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charitable company has the entitlement to the funds, any performance conditions attached to the grants have been met, is probable that the income will be received and the amount can be measured reliably and is not deferred.
- Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The charitable company is not registered for VAT and accordingly expenditure is shown gross of unrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charitable company 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. Donations or grants from the charitable company are treated as an expense when paid.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of

**Durham Christian Partnership
Year Ended 31 December 2023**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

the resource. In circumstances where this is not possible the directors apportion the amounts in what they consider to be fair proportions to each category. Other expenditure reflects unallocated central administration costs that do not represent governance costs.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the charity for a particular purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Warehouse Equipment	33% on cost
Fixtures and Fittings	20% on cost
Motor Vehicles	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Stock

Stocks comprise food, toiletries and household essentials. The valuation of year end stocks is based on actual costs where available for purchased goods, after allowance for obsolete and slow moving items. Where foodstuffs are held as mixed items at the year end an overall blended cost is applied based on the Trussell Model.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as noncurrent liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

5. Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Funds 2023 £	As Restated Total Funds 2022 £
Grant income	75,560	1,468,063	1,543,623	930,282
Total	75,560	1,468,063	1,543,623	930,282

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. Charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Funds 2023 £	As Restated Total Funds 2022 £
Shop income	238,203	-	238,203	207,870
Total	238,203	-	238,203	207,870

7. Other Income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Funds 2023 £	As Restated Total Funds 2022 £
Investment Income	20,444	3,333	23,777	3,211
Other	-	-	-	-
Total	20,444	3,333	23,777	3,211

8. Expenditure on charitable activities

	Charitable expenditure 2023 £	Depreciation costs 2023 £	Total 2023 £	As Restated Total 2022 £
Staff costs	612,785	-	612,785	502,827
Depreciation	-	24,818	24,818	21,347
Rent and rates	106,006	-	106,006	95,106
Repairs	13,255	-	13,255	13,158
Website and advertising	6,047	-	6,047	4,559
Other office equipment	15,376	-	15,376	8,756
Other project costs	257,122	-	257,122	204,160
Insurance	4,730	-	4,730	4,492
Light and heat	10,438	-	10,438	7,645
Telephone	4,446	-	4,446	3,819
Postage and stationery	9,138	-	9,138	6,742
Sundries	60	-	60	1,950
Volunteer expenses	2,259	-	2,259	3,182
Travel	6,276	-	6,276	9,161
Food	78,901	-	78,901	75,974
Training and conferences	2,248	-	2,248	1,596
Cleaning consumables	1,968	-	1,968	1,848
Transport	28,156	-	28,156	27,120
	1,159,211	24,818	1,184,029	993,442
Share of governance costs	23,896	-	23,896	1,800
	1,183,107	24,818	1,207,925	995,242

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	Charitable expenditure 2023	Depreciation costs 2023	Total 2023	As Restated Total 2022
	£	£	£	£
Analysis by fund				
Unrestricted funds	233,246	2,506	235,752	199,129
Designated Funds	-	-	-	320,000
Restricted funds	949,861	22,312	972,173	476,113
	<u>1,183,107</u>	<u>24,818</u>	<u>1,207,925</u>	<u>995,242</u>

9. Support costs

	Support costs £	Governance costs £	Total 2023 £	As Restated Total 2022 £
Other accountancy fees	-	7,800	7,800	-
Independent examiners fees	-	-	-	1,800
Audit	-	14,400	14,400	-
Legal and professional	-	1,696	1,696	-
Total	<u>-</u>	<u>23,896</u>	<u>23,896</u>	<u>1,800</u>

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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

11. Staff costs

	2023 £	As Restated 2022 £
Wages and salaries	583,527	474,775
Other pension costs	<u>29,258</u>	<u>28,052</u>
Total	<u>612,785</u>	<u>502,827</u>

No employees received employee benefits for the reporting period of more than £60,000.

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Average headcount in the year	As Restated	
	Total 2023	Total 2022
Full time	10	10
Part time	23	20
Total	33	30

12. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
As at 1 January 2023	62,804	59,178	121,982
Additions	2,274	51,144	53,418
Disposals	-	(5,694)	(5,694)
As at 31 December 2023	65,078	104,628	169,706
Depreciation			
As at 1 January 2023	49,146	43,771	92,917
Charge for the year	14,292	10,526	24,818
Eliminated on Disposal	-	(2,947)	(2,947)
As at 31 December 2023	63,438	51,350	114,788
Net book value			
As at 31 December 2023	1,640	53,278	54,918
As at 31 December 2022 As Restated	13,658	15,407	29,065

13. Debtors

	As Restated	
	2023 £	2022 £
Other debtors	3,157	9,292
Total	3,157	9,292

14. Creditors amounts falling due within one year

	As Restated	
	2023 £	2022 £
Taxation and social security	8,206	7,522
Creditors and Accruals	48,405	1,800
Other creditors and deferred income	160,074	109,144
Total	216,685	118,466

**Durham Christian Partnership
Year Ended 31 December 2023**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. Provision for liabilities

	2023	As Restated
	£	2022
		£
At 1 Jan 2023 and 31 Dec 2023	5,596	5,596
Total	5,596	5,596

16. Finance Lease Obligations

	2023	As Restated
	£	2022
		£
Future minimum lease payments due under finance leases:		
Within one year	43,140	73,140
In two to five years	4,690	47,830
Total	47,830	120,970

17. Analysis of net assets between funds

	Unrestricted	Designated		Total	As Restated
	Funds	Funds	Restricted	Funds	Total
	2023	2023	Funds 2023	2023	Funds
	£	£	£	£	2022
					£
Tangible assets	21,442	-	33,476	54,918	29,065
Current assets / (liabilities)	101,401	100,000	1,521,697	1,723,098	1,151,273
Provisions	(5,596)	-	-	(5,596)	(5,596)
Total	117,247	100,000	1,555,173	1,772,420	1,174,742

County Durham Foodbank — this fund is used to provide food and support to people in crisis in County Durham.

Sunderland Foodbank — this fund is used to provide food and support to people in financial crisis in the City of Sunderland.

Community Money Advice County Durham — this fund is used to provide money counselling and regulated debt advice to people in County Durham.

PAD B — this fund is to support the activities and work with people dealing with isolation, mental health or recovery issues as part of a group.

School Mentoring — this fund is used to provide mentoring support to school pupils in County Durham.

Grandparent Support Fund — this fund is used to finance peer support activities for grandparents who have lost contact with their grandchildren.

Learning in Partnership — this fund provides educational events and courses.

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

StreetLights — this fund is used to provide care to people on the streets of Durham on Saturday nights.

Pathfinder – this fund is a grant from Trussell Trust to explore the routes to preventing the needs for foodbanks.

Household Support Fund – this is a fund provided from central government with guidance which is administered and distributed on behalf of DCC to support a variety of social needs.

Mental Health Fund – this is grant funding from NHS foundation via Durham Community Foundation to help fund debt relief orders through CDMAC our debt advisory organisation.

CMA Trust – this is a grant from the National Community Money Advice Organisation to fund debt relief orders through our CDMAC debt organisation.

Ladder Centre – a grant from Ferryhill AAP to use the Ladder Centre to rent space for their use in the area to also embed our CDMAC organisation in the same space for debt advice.

Designated Funds — these consist of a £15,000 rent provision, £15,000 for staff and volunteer development and a fund towards purchasing premises of £70,000.

18. Movement in funds

	As Restated Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
Unrestricted Funds					
General funds	20,398	96,004	(40,145)	(46,003)	30,254
DCP shop	44,397	238,203	(195,607)	-	86,993
	<u>64,795</u>	<u>334,207</u>	<u>(235,752)</u>	<u>(46,003)</u>	<u>117,247</u>
Restricted Funds					
County Durham Foodbank	548,202	376,656	(78,882)	175,806	1,021,782
Sunderland Foodbank	301,532	119,169	(101,734)	55,601	374,568
Community Money Advice County Durham	38,274	158,218	(162,269)	-	34,223
Pad B	9,102	-	(47,657)	38,555	-
School Mentoring	315	-	(7,763)	7,448	-
Pathfinder	-	142,865	(142,865)	-	-
Household Support Fund	106,533	668,224	(422,804)	(231,407)	120,546
Mental Health Fund	3,590	2,514	(4,700)	-	1,404
CMA Trust	-	1,250	(1,160)	-	90
Ladder Centre	-	2,500	-	-	2,500
Grandparents Support Group	60	-	-	-	60
Learning in Partnership	349	-	(349)	-	-
StreetLights	1,990	-	(1,990)	-	-
	<u>1,009,947</u>	<u>1,471,396</u>	<u>(972,173)</u>	<u>46,003</u>	<u>1,555,173</u>
Designated Funds	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Total	<u>1,174,742</u>	<u>1,805,603</u>	<u>(1,207,925)</u>	<u>-</u>	<u>1,772,420</u>

**Durham Christian Partnership
Year Ended 31 December 2023**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

19. Company limited by guarantee

The charitable company is a company limited by guarantee and does not have any share capital. The charitable company is incorporated in England. If upon winding up or dissolution of the charitable company there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charitable company.

20. ES PASE

In common with many other businesses of our size and nature we use our auditors to prepare and assist with the preparation of the financial statements and submit returns, where required, to HM Revenue and Customs.

21. Cash generated from operations

	2023	As Restated 2022
	£	£
Surplus for the year	597,678	146,121
Adjustment for:		
Investment income recognised in the SOFA	(23,777)	(3,211)
Depreciation of tangible fixed tangible assets	24,818	21,347
Management in working capital		
(Increase)/decrease in stock	(33,921)	(26,512)
(Increase)/decrease in debtors	6,134	(1,967)
Increase/(decrease) in creditors	98,218	19,698
Cash generated from operation	<u>669,153</u>	<u>155,476</u>

Analysis of changes in net funds

The charity had no debt during the year.

22. Prior year adjustment

A prior year adjustment arose as a result of:

- a) Identification of errors in the calculation of bought in food stocks which was previously not recognised within the financial statements;
- b) Identification of errors in the recognition and calculation of deferred income in prior periods;
- c) Identification of errors in the recognition of income and expenditure which had resulted in the netting off expenditure against income within both the SOFA and Balance Sheet.

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The impact of these errors was as follows:

	Original £	As restated £	Moveme nt £
Balance sheet			
Fixed assets	29,065	29,065	-
Stock	-	26,783	26,783
Debtors	9,292	9,292	-
Cash at bank and in hand	1,233,664	1,233,664	-
Creditors due within one year	(202,169)	(118,466)	83,703
Provision for liabilities	(5,596)	(5,596)	-
Total	1,064,256	1,174,742	110,486
Statement of financial activities			
Incoming resources	825,393	1,141,363	315,970
Resources expended	738,989	1,207,925	468,936

23. Major donors and grant providers

We are grateful to all the organisations and individuals who support our work and without whom we could not operate. We have enjoyed working alongside volunteers from various organisations and have received donations both as cash and in kind from too many to list all here. Below is a list of some of our major corporate supporters:

Amazon
Asda
Believe Housing
Dalton Park
Durham Cathedral
Durham City Baptist Church
Durham County Carers Support
Durham County Council
Faerch London Ltd
Hedley's Solicitors
Independent Utility Advice Ltd
King's Church Durham
Ivin Housing
NEPS Community Integration
PCP Happiness Hub
Pentland Brands Ltd
Rausing Trust
Sainsburys
Stanley Town Council
Sunderland City Council
Tesco
The National Lottery
The Trussell Trust
Utilita Giving

Accounts

REGISTERED COMPANY NUMBER: 03719856 (England and Wales)

REGISTERED CHARITY NUMBER: 1077549

Durham Christian Partnership

Company Limited by Guarantee

Trustees Report and Financial Statements
for the Year Ended
31 December 2022

Durham Christian Partnership
Year Ended 31 December 2022

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**Durham Christian Partnership
Year Ended 31 December 2022**

CHARITY INFORMATION

Company Registration Number

03719856

Charity Registration Number

1077549

Registered Office

Unit 7/9 First Avenue, Drum Industrial Estate, Chester-le-Street, County Durham DH2 1AG

Trustees

Mr G Jones

Mrs C Jameson-Gates

Mr D Philip — resigned 1 August 2022

Mrs J A Sewell

Mr W H Sawyer

Company Secretary & Chief Executive Officer

Mr P MacLellan

Independent Examiner

Mr Gerald Henderson, N E Accountancy Services, Salvus House, Aykley Heads, Durham DH1 5TS

Durham Christian Partnership

Year Ended 31 December 2022

TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)

The trustees (who are also directors of the charity for the purposes of the Companies Act), present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

OBJECTIVES AND ACTIVITIES

The charity's objective is the advancement of care to persons who are residing in or visiting the County of Durham or in such other geographical areas as the directors may decide.

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

Significant activities

Durham Christian Partnership (DCP) has continued to grow and develop the projects previously established. Our activities were:

County Durham foodbank

This project was established in 2011 in response to the increasing number of people in County Durham who need assistance when facing a financial crisis. The project uses the Trussell Trust model and is part of the national Foodbank Network.

Donations both of food and finances were generous through the year though the rising cost of living impacted donations in the last quarter of 2022. Our warehouse has enabled us to rationalise storage and processes and to accept trade and bulk donations. Personnel using our fork trucks and scissor lift have benefited from training provided by Nissan in Sunderland. The store serves County Durham and Sunderland and has welcomed numerous groups of corporate volunteers.

We currently operate 28 distribution points across the County and use electronic vouchers and telephone referrals. Demand rose significantly through the year and is now at record levels. The foodbank is part of the Trussell Trust Pathfinder programme working to end the need for foodbanks.

During 2022 we provided 18,344 3-day food packages, distributing 175 tonnes of food.

Sunderland Foodbank

Operated across Sunderland and uses the same model as our foodbanks in Durham. We have continued to work closely with the Council and with other local advice providers and food projects. We are improving the support given to people, especially on debt and financial inclusion work with our partners FISCUS North. and are part of the Trussell Trust Pathfinder programme working to end the need for foodbanks.

2022 was our busiest year to date and we provided 12,893 3-day food packages, distributing 85 tonnes of food.

Fuel Bank

The Fuel Bank project was established in April 2015 in conjunction with Npower and National Energy Action to providing energy vouchers to pre-payment meter users, the first scheme of its kind in the country. With the support of the Fuel Bank Foundation and the Household Support Fund we have expanded coverage to include other households. With the energy price rises demand has been increasing and during 2022 help was given to over 4,000 households.

Community Money Advice County Durham

We have continued to offer a variety of access routes to debt advice and the demand increased towards the end of the year. We have seen a significant increase in demand in 2022 and are rolling out unregulated money advice in 2023 to help with budgeting and benefits.

Durham Christian Partnership Year Ended 31 December 2022

DCP Community Shop

The shop has continued to collect and sell donated goods, providing employment, some income for DCP, an effective way of recycling unwanted goods and low-cost items to the community in Framwellgate Moor. It was able to increase online sales substantially and this combined with increased donations and footfall enabled a greatly increased surplus to help support our activities.

Pad B (Press a different Button)

This project provides support for people with recovery issues, isolation or poor mental health. With a range of purposeful activities including crafts, walks and litter picking combined with group work, music therapy and mutual support the participants have benefitted and made great progress. Face to face interaction has returned and the range of activities has been expanded with support from Sport England and the NHS Happiness Hub funding.

Grandparents Support

A small number were involved with this initiative providing peer support to Grandparents who have lost contact with their grandchildren which is greatly appreciated by all involved.

Refugee Support

DCP has assisted with support from the Voluntary and Community Sector for refugee families being resettled in the County. We work in partnership to help compliment the funded provision including food and household items. There has been very little activity in 2022.

Healing on the Streets

A small group of volunteers continued to offer prayer for people in the streets of Durham during the year.

Learning in Partnership

The Learning in Partnership project primarily delivers Effective Listening training. It was not active during the pandemic but Listening training is being rolled out across our projects again with a special emphasis on foodbank volunteers.

Grantmaking

Grants may occasionally be made, subject to the trustees' absolute discretion, to individuals or organisations for use in furtherance of the Charity's objectives. DCP also acts as a conduit for grants obtained to support individuals through a variety of other sources notably Acts 435, Sherburn House and the Household Support Fund.

StreetLights

StreetLights operated throughout the year bringing care and assistance to hundreds of people. The volunteers made contact with hundreds of people during the year and enjoy a good relationship with door-staff, the Police, the Council, night-clubs, pubs and the general public. They operate alongside some first aid volunteers (CitySafe) and council staff as part of the Safer Streets initiative. There are discussions in progress to transfer this project to another charity focused on Durham city during the coming year.

Public benefit

Our main activities and who we try to help are described above. All our charitable activities focus on the advancement of care to people in County Durham and are undertaken to further our charitable purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Financial Review

It is important to note that following the principles of FRS102 and the 2016 Charities SORP, charitable income is recognised at the point of receipt in total, even where there is an expectation that the funding will be used in future years. (unless there is an expectation of retraction in a future year). Therefore, the surplus recorded reflects the timing of grant receipts rather than an underlying surplus of income over expenditure.

Unrestricted income for the period was £209,147 (2021: £147,481) and expenditure £48,254 (2021: £106,175) resulting in a net inflow of unrestricted funding of £160,893 (2021: £41,306). The DCP Community Shop contributed a surplus of £39,950 (2021: £34,082).

Durham Christian Partnership Year Ended 31 December 2022

Restricted income amounted to £616,246 (2021: £750,513), while £370,735 (2021: £442,645) of restricted funds were spent, resulting in a net surplus of £245,511 (2021: £307,868) in restricted funds.

Over £600,000 worth of food was distributed by the Foodbanks and over £200,000 of energy support was accessed via the Fuel Bank scheme. It is estimated that DCP benefitted from around 50,000 hours of volunteering time in 2022, which would have cost over £500,000 if these hours had been paid at the 2022 Real Living Wage rates. Although neither donated time nor food is recorded in the accounts, it is important to note that the Charity is providing a level of service greatly above that which the financial accounts alone would indicate.

Individual projects are charged for core services and staff time in proportion to their use of these resources.

Fundraising efforts have increased, targeting both grant-making bodies and individual supporters. The trustees are grateful to all who donated during the year and for the support of Durham County Council, Sunderland City Council and the Household Support Schemes both have administered. We do not employ professional fundraisers and work within the Fundraising Regulator's voluntary regulation scheme.

Total funds held at 31 December were £1,064,256 (2021: £977,852) of which £64,795 (2021: £41,502) were unrestricted.

Reserves Policy and Going Concern

The trustees have adopted a reserves policy to maintain a level of reserves, which will ensure a continuation of operations for at least four months without income. The target relates to the level of unrestricted reserves needed to finance expenditure for which no existing restricted reserve is available and appropriate. Reserves have been maintained at this level in 2022.

Investment Policy

Funds are invested to maximise income while minimising risk. Working funds are maintained in instant access bank accounts with CAF Bank. Cash reserves are held in a variety of bank holdings with different notice periods through Flagstone Investment Group and CAF bank. At 31 Dec 2022 all cash reserve funds were covered by the Deposit Guarantee Scheme.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

- Both Sunderland and County Durham foodbanks are participating in the Trussell Trust Pathfinder programme to enhance the support for foodbank users and trial new ways of working.
- We are working to build the partnerships with advice providers and other food projects across both areas.
- Greater partnership working will attempt to address the gaps we identify especially in assisting with financial capability and inclusion.
- Training and development to meet the anticipated debt advice demand will be put in place for staff and volunteers with an expansion of the debt advice team.
- Pad B will be further developed based on the experience gained over 4 years to develop a model that can be sustained and reproduced.
- DCP will continue to work closely with Durham County Council and VCS organisations to support refugees being resettled in the County.
- DCP will be looking to underpin the funding for the existing projects looking for alternative sources of funding and sustainable income.
- Across the projects the aim is to continue the work each project undertakes, solidifying and improving practice and supporting volunteers in their roles.

Structure, Governance and Management

The charity is a company limited by guarantee, incorporated on 25 February 1999 and registered as a charity on 24 September 1999. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its revised Articles of Association adopted 6 May 2016. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Durham Christian Partnership Year Ended 31 December 2022

The trustees who served the charity during the year were as follows:

Mr G Jones
Mrs C Jameson-Gates
Mr D Philip — resigned 1 August 2022
Mrs J A Sewell
Mr W H Sawyer

The directors of the charitable company are the charity trustees. They are responsible for investing and expending the funds of the charity in such a manner as they shall consider most beneficial for the achievement of the objects. They enter into contract on behalf of the charity. They are responsible for the proper management and administration of the charitable company in accordance with the Articles of Association.

The trustees retire by rotation — one third, or the nearest number to it, each year and may be re-elected until they cease to be a trustee in accordance with the Articles of Association. Appointments are made by members of the charity at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in the furtherance of its objects.

The present trustees have a variety of backgrounds and skills and the Board seeks to maintain an appropriate range of skills to match the tasks they undertake. Trustees must be familiar with the activities of the charity and in sympathy with them and must be members of the charity. Trustees are therefore likely to come from within the volunteers or supporters of the charity's activities. Potential trustees are identified by the existing members and approached to check their availability.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to 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 constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Salary reviews for staff are completed by the CEO and new levels proposed in line with levels of experience, responsibilities and specialist skills. These are compared to current market rates for charity posts and are set to the Real Living Wage or above. Trustees review the proposed rates including those for senior managers before implementation.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' regime.

The trustee's annual report was approved and signed on behalf of the Board of Trustees by:


Glenn Jones (Aug 16, 2023 21:19 GMT+1)

Mr G Jones

15 August 2023

**Durham Christian Partnership
Year Ended 31 December 2022**

INDEPENDENT EXAMINERS REPORT, TO THE TRUSTEES OF DURHAM CHRISTIAN PARTNERSHIP

I report to the charity trustees on my examination of the financial statements of Durham Christian Partnership ("the Company") for the year ended 31 December 2022..

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination, I confirm that no matters have come to my attention with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities reporting their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G Henderson

G Henderson (Aug 17, 2023 07:59 GMT+1)

Gerald Henderson FCA FCCA
N E Accountancy Services
Chartered Accountants
Salvus House
Aykley Heads
Durham
DH1 5TS

15 August 2023

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted funds 2022 £	Designated Funds 2022 £	Restricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	Notes					
Income						
Donations and legacies	5	13,146	-	615,886	629,032	772,595
Income from charitable activities	6	193,150	-	-	193,150	123,809
Other	7	2,851	-	360	3,211	1,590
Total		209,147	-	616,246	825,393	897,994
Expenditure						
Charitable Activities	8	48,254	320,000	370,735	738,989	548,820
Total		48,254	320,000	370,735	738,989	548,820
Net income / (expenditure) before transfers		160,893	(320,000)	245,511	86,404	349,174
Transfers		(137,600)	55,000	82,600	-	-
Net movement in funds		23,293	(265,000)	328,111	86,404	349,174
Reconciliation of funds						
Total funds brought forward	17	41,502	365,000	571,350	977,852	628,678
Total funds carried forward	17	64,795	100,000	899,461	1,064,256	977,852

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Durham Christian Partnership
Year Ended 31 December 2022

BALANCE SHEET

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		29,065		46,713
Current assets					
Debtors	13	9,292		7,325	
Cash at bank and in hand		<u>1,233,664</u>		<u>1,078,676</u>	
		<u>1,242,956</u>		<u>1,086,001</u>	
Creditors					
Amounts falling due within one year	14	<u>(202,169)</u>		<u>(149,266)</u>	
Net current assets			<u>1,040,787</u>		<u>936,735</u>
Total assets less current liabilities			<u>1,069,852</u>		<u>983,448</u>
Creditors					
amounts due after more than one year			-		-
Provisions for liabilities			<u>(5,596)</u>		<u>(5,596)</u>
Total assets less liabilities			<u>1,064,256</u>		<u>977,852</u>
FUNDS					
Restricted funds	17		899,461		571,350
Designated Funds	17		100,000		365,000
Unrestricted funds	17		64,795		41,502
TOTAL FUNDS			<u>1,064,256</u>		<u>977,852</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 15 August 2023 and were signed on its behalf by:


 Glenn Jones (Aug 16, 2023 21:19 GMT+1)

Mr G Jones

Trustee

Durham Christian Partnership
Year Ended 31 December 2022

STATEMENT OF CASHFLOWS

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities:					
Cash generated from operations	19		155,476		491,884
Investing activities:					
Purchase of tangible fixed assets	12	(3,699)		(5,695)	
Investment income received		<u>3,211</u>		<u>342</u>	
Net cash used in investing activities			(488)		(5,353)
Net cash used in financing activities			<u>-</u>		<u>-</u>
Net increase in cash and cash equivalents			154,988		486,531
Cash and cash equivalents at the beginning of year			<u>1,078,676</u>		<u>592,145</u>
Cash and cash equivalents at the end of year			<u><u>1,233,664</u></u>		<u><u>1,078,676</u></u>
Relating to:					
Cash at bank and in hand			<u>1,233,664</u>		<u>1,078,676</u>

Durham Christian Partnership

Year Ended 31 December 2022

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

Durham Christian Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 7/9 First Avenue, Drum Industrial Estate, Chester-le-Street, County Durham DH2 1AG

2. Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

3. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity had adequate resources to continue to operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

4. Accounting policies

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. (Donation income does not include food or goods donated due to the difficulty of accurately valuing these items).
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The charitable company is not registered for VAT and accordingly expenditure is shown gross of unrecoverable VAT.

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. Donations or grants from the charitable company are treated as an expense when paid.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. In circumstances where this is not possible the directors apportion the amounts in what they consider to be fair proportions to each category. Other expenditure reflects unallocated central administration costs that do not represent governance costs.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and

Durham Christian Partnership Year Ended 31 December 2022

includes costs of all fundraising activities, events and non-charitable trading.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the charity for a particular purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Warehouse Equipment	33% on cost
Fixtures and Fittings	20% on cost
Motor Vehicles	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Durham Christian Partnership Year Ended 31 December 2022

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as noncurrent liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

5. Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Grant income	13,146	615,886	629,032	772,595
Total	13,146	615,886	629,032	772,595

6. Charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Shop income	193,150	-	193,150	123,809
Total	193,150	-	193,150	123,809

Durham Christian Partnership
Year Ended 31 December 2022

7. Other Income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Investment income	2,851	360	3,211	342
Other				1,248
Total	2,851	360	3,211	1,590

8. Expenditure on charitable activities

	Charitable expenditure 2022 £	Depreciation costs 2022 £	Total 2022 £	Total 2021 £
Staff costs	502,827	-	502,827	336,656
Depreciation	-	21,347	21,347	23,751
Rent and rates	95,106	-	95,106	84,035
Repairs	13,158	-	13,158	17,947
Website and advertising	4,559	-	4,559	7,224
Other office equipment	8,756	-	8,756	5,216
Other project costs	13,429	-	13,429	5,168
Insurance	4,492	-	4,492	4,280
Light and heat	7,645	-	7,645	6,307
Telephone	3,819	-	3,819	3,322
Postage and stationery	6,742	-	6,742	8,063
Sundries	1,950	-	1,950	2,316
Volunteer expenses	3,182	-	3,182	3,290
Travel	9,161	-	9,161	8,181
Food	10,452	-	10,452	1,844
Training and conferences	1,596	-	1,596	1,621
Cleaning consumables	1,848	-	1,848	1,478
Transport	27,120	-	27,120	18,443
Other charitable expenditure	-	-	-	7,726
	715,842	21,347	737,189	546,868
Share of governance costs	1,800	-	1,800	1,952
	717,642	21,347	738,989	548,820
Analysis by fund				
Unrestricted funds	48,254	-	48,254	106,175
Designated Funds	320,000	-	320,000	-
Restricted funds	349,389	21,347	370,735	442,645
	717,643	21,347	738,989	548,820

Durham Christian Partnership
Year Ended 31 December 2022

9. Support costs

	Support costs £	Governance costs £	Total 2022 £	Total 2021 £
Independent examination fees	-	1,800	1,800	1,800
Legal and professional	-	-	-	152
Total	-	1,800	1,800	1,952

Governance costs includes payments to the independent examiners of £1,800 (2021: £1,800) for independent examination fees.

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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

11. Staff costs

	2022 £	2021 £
Wages and salaries	474,775	313,523
Other pension costs	28,052	23,133
Total	502,827	336,656

No employees received employee benefits for the reporting period of more than £60,000.

Average headcount in the year

	Total 2022	Total 2021
Full time	10	4
Part time	20	16
Total	30	20

Durham Christian Partnership
Year Ended 31 December 2022

12. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
As at 1 January 2022	62,804	55,479	118,283
Additions	-	3,699	3,699
As at 31 December 2022	62,804	59,178	121,982
Depreciation			
As at 1 January 2022	33,175	38,395	71,570
Charge for the year	15,971	5,376	21,347
As at 31 December 2022	49,146	43,771	92,917
Net book value			
As at 31 December 2022	13,658	15,407	29,065
As at 31 December 2021	29,629	17,084	46,713

13. Debtors

	2022 £	2021 £
Other debtors	9,292	7,325
Total	9,292	7,325

14. Creditors amounts falling due within one year

	2022 £	2021 £
Taxation and social security	14,857	6,250
Accruals and deferred income	5,390	4,016
Other creditors	181,922	139,000
Total	202,169	149,266

15. Provision for liabilities

	2022 £	2021 £
At 1 Jan 2022 and 31 Dec 2022	5,596	5,596
Total	5,596	5,596

Durham Christian Partnership
Year Ended 31 December 2022

16. Analysis of net assets between funds

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Tangible assets	-	-	29,065	29,065	46,713
Current assets (liabilities)	70,391	100,000	870,396	1,040,787	936,735
Provisions	(5,596)	-	-	(5,596)	(5,596)
Total	64,795	100,000	899,461	1,064,256	977,852

County Durham Foodbank — this fund is used to provide food and support to people in crisis in County Durham.

Sunderland Foodbank — this fund is used to provide food and support to people in financial crisis in the City of Sunderland.

Fuel Bank — this fund provides access to prepaid energy vouchers to users referred to the foodbanks.

Community Money Advice County Durham — this fund is used to provide money counselling and regulated debt advice to people in County Durham.

PAD B — this fund is to support the activities and work with people dealing with isolation, mental health or recovery issues as part of a group.

School Mentoring — this fund is used to provide mentoring support to school pupils in County Durham.

Grandparent Support Fund — this fund is used to finance peer support activities for grandparents who have lost contact with their grandchildren.

Learning in Partnership — this fund provides educational events and courses.

StreetLights — this fund is used to provide care to people on the streets of Durham on Saturday nights.

Refugee Support — this fund provides support to refugees resettling in County Durham.

Personal Grants — this fund represents grants from other organisations for specific individuals who are being assisted by Durham Christian Partnership and which are to be used to fund agreed purchases or services for individuals.

Durham Christian Partnership
Year Ended 31 December 2022

17. Movement in funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
Unrestricted Funds					
General funds	37,055	15,997	(104,946)	(137,600)	20,398
DCP shop	4,447	193,150	153,200	-	44,397
	<u>41,502</u>	<u>209,147</u>	<u>48,254</u>	<u>(137,600)</u>	<u>64,795</u>
Restricted Funds					
County Durham Foodbank	270,085	403,604	125,850	-	547,839
Sunderland Foodbank	202,920	121,998	23,386	-	301,532
Fuel Bank	13,605	21,000	34,605	-	-
Community Money Advice County Durham	66,471	51,519	99,716	20,000	38,274
Pad B	6,970	17,375	75,243	60,000	9,102
School Mentoring	8,621	750	11,556	2,500	315
Grandparents Support Group	-	-	40	100	60
Learning in Partnership	349	-	-	-	349
StreetLights	2,329	-	339	-	1,990
	<u>571,350</u>	<u>616,246</u>	<u>370,735</u>	<u>82,600</u>	<u>899,461</u>
Designated Funds	<u>365,000</u>	<u>-</u>	<u>320,000</u>	<u>55,000</u>	<u>100,000</u>
Total	<u>977,852</u>	<u>825,393</u>	<u>738,989</u>	<u>-</u>	<u>1,064,256</u>

18. Company limited by guarantee.

The Charity is a company limited by guarantee and does not have any share capital. The company is incorporated in England. If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

19. Cash generated from operations

	2022 £	2021 £
Surplus for the year	86,404	349,174
Adjustment for:		
Investment income recognised in the SOFA	(3,211)	(342)
Depreciation of tangible fixed tangible assets	21,347	23,751
(Increase)/decrease in debtors	(1,967)	4,738
Increase/(decrease) in creditors	52,903	114,563
Cash generated from operation	<u>155,476</u>	<u>491,884</u>

20. Analysis of changes in net funds

The charity had no debt during the year

Durham Christian Partnership Accounts 2022 (Final)

Final Audit Report

2023-08-17

Created:	2023-08-16
By:	Ged Henderson (ged.henderson@countingnorth.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAacsQOtdQCe_08W3twzSuAupCZGLaYJ9_d

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-  Document created by Ged Henderson (ged.henderson@countingnorth.co.uk)
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-  Signer glennjonez@hotmail.com entered name at signing as Glenn Jones
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-  Signer ged@neaccountancyservices.co.uk entered name at signing as G Henderson
2023-08-17 - 06:59:48 GMT - IP address: 217.23.224.253
-  Document e-signed by G Henderson (ged@neaccountancyservices.co.uk)
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-  Agreement completed.
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DURHAM CHRISTIAN PARTNERSHIP

England & Wales - Charity number 1077549

Accounts

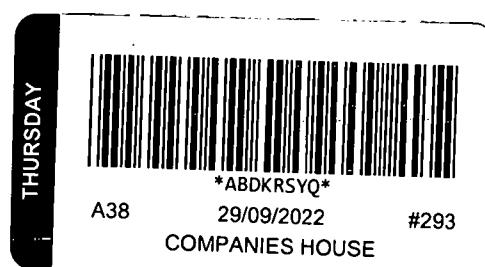
Registered company number: 03719856 (England and Wales)

Registered charity number: 1077549

DURHAM CHRISTIAN PARTNERSHIP

COMPANY LIMITED BY GUARANTEE

**TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021**



 **DURHAM
CHRISTIAN
PARTNERSHIP**

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

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**DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021**

CHARITY INFORMATION

Company Registration Number

03719856

Charity Registration Number

1077549

Registered Office

42 Salisbury Road, Durham, DH1 5QT

Trustees

Mr G Jones

Mr T Bray – resigned 17 March 2021

Mrs C Jameson-Gates

Mr D Philip – resigned 1 August 2022

Mrs J A Sewell

Mr W H Sawyer – appointed 30 November 2021

Company Secretary

Mr P MacLellan

Independent Examiner

Mr Gerald Henderson, N E Accountancy Services, Salvus House, Aykley Heads, Durham City,
Durham, DH1 5TS

DURHAM CHRISTIAN PARTNERSHIP YEAR ENDED 31 DECEMBER 2021

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

The Trustees (who are also directors of the Charity for the purposes of the Companies Act) present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objective is the advancement of care to persons who are residing in or visiting the County of Durham or in such other geographical areas as the directors may decide.

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

Significant Activities

Durham Christian Partnership (DCP) has continued to develop the projects previously established. The Cathedral Listening service management and governance was transferred to Durham Cathedral with effect from 31 December 2019. Our involvement with the ROAD partnership finished at the end of March 2020.

Our activities were:

Learning in Partnership

The Learning in Partnership project primarily delivers Effective Listening training. It was not active during the pandemic but Listening training is being rolled out across our projects again with a special emphasis on foodbank volunteers.

Streetlights

Streetlights supports people involved in the night time economy in Durham on a Saturday evening. Streetlights operations were suspended from March 2020 when pubs, clubs and other night time economy activity closed. It re-launched in October 2021 with a small group of volunteers operating alongside some first aid volunteers (CitySafe) and council staff as part of the Safer Streets initiative.

Grandparents Support

A small number were involved with this initiative providing peer support to Grandparents who have lost contact with their grandchildren which is greatly appreciated by all involved. During the pandemic this support was maintained by phone with plans for in-person gatherings in 2022.

DURHAM CHRISTIAN PARTNERSHIP YEAR ENDED 31 DECEMBER 2021

County Durham Foodbank

This project was established in 2011 in response to the increasing number of people in County Durham who need assistance due to the food crisis. The project uses the Trussell Trust model and is part of the national Foodbank Network.

Donations both of food and finances were generous through the year. Our new warehouse has enabled us to rationalise storage and processes. The store serves County Durham and Sunderland. Training and new equipment has enabled us to move to a full mechanical handling capability and to realise our extra storage capacity.

Our 23 distribution points across the County which were open at the start of the year have been moving back to greater interaction with clients. Those that closed temporarily should reopen in 2022. We continue to use electronic vouchers and telephone referrals.

Fuel Bank

The Fuel Bank project was established in April 2015 in conjunction with Npower and National Energy Action to provide energy vouchers to pre-payment meter users, the first scheme of its kind in the country. With support from Durham County Council and the Fuel Bank Foundation we were able to offer extra support through vouchers to people on pre-payment meters and demand has been growing.

Sunderland Foodbank

Operated across Sunderland and uses the same model as our foodbanks in Durham. We have continued to work closely with the Council and with other food projects that have appeared during the pandemic. We are improving the support given to people, especially on debt and financial inclusion work with our partners FISCUS North.

Community Money Advice County Durham

We have continued to offer a variety of access routes to debt advice and the demand increased towards the end of the year. We anticipate a significant increase in demand in 2022.

DCP Community Shop

The shop has continued to collect and sell donated goods, providing employment, some income for DCP, an effective way of recycling unwanted goods and low-cost items to the community in Framwellgate Moor. It was able to increase online sales substantially and this combined with increased donations and footfall enabled a greatly increased surplus to help support our activities.

Pad B (Press a different Button)

This project provides support for people with recovery issues, isolation or poor mental health. With a range of purposeful activities including crafts, walks and litter picking combined with group work, music therapy and mutual support the participants have benefitted and made great progress. Support continued during the pandemic by phone and then outdoors and working within the restrictions. Isolation is especially difficult for this group so it was important to return to face to face interaction as soon as restrictions permitted.

DURHAM CHRISTIAN PARTNERSHIP YEAR ENDED 31 DECEMBER 2021

Syrian Refugee Support

DCP has assisted with support from the Voluntary and Community Sector for refugee families being resettled in the County. We work in partnership to help compliment the funded provision including food and household items.

Grantmaking

Grants may occasionally be made, subject to the trustees' absolute discretion, to individuals or organisations for use in the furtherance of the Charity's objectives. DCP also acts as a conduit for grants obtained to support individuals through a variety of other sources.

Achievements and Performance

Financial Review

It is important to note that the following principles of FRS 102 and the 2016 Charities SORP, charitable income is recognised at the point of receipt in total, even where there is an expectation that the funding will be used in future years (unless there is an expectation of retraction in a future year). Therefore, any surplus recorded reflects the timing of grant receipts rather than an underlying surplus of income over expenditure.

Unrestricted income for the period was £147,481 (2020: £76,526) and expenditure £106,175 (2020: £73,055) resulting in a net inflow of unrestricted funding of £41,306 (2020: £3,471). The DCP community shop contributed a surplus of £34,082 (2020: £2,404).

Restricted income amounted to £750,513 (2020: £807,792) while £442,645 (2020: £387,884) of restricted funds were spent, resulting in a net surplus of £307,868 (2020: £419,908) in restricted funds.

It is estimated that DCP benefitted from around 50,000 hours of volunteering time in 2021, which would have cost £495,000 if these hours had been paid at the 2021 Real Living Wages rates. Although neither donated time nor donations of food are recorded in the accounts, it is important to note that the Charity is providing a level of service greatly above that which the financial statements alone would indicate.

Individual projects are charged for core services and staff time in proportion to their use of these resources.

Fundraising efforts have continued, targeting both grant-making bodies and individual supporters. The Trustees are grateful to all who donated during the year.

Total funds held at 31 December 2021 were £977,852 (2020: £628,678) of which £41,502 (2020: £55,413) were unrestricted.

DURHAM CHRISTIAN PARTNERSHIP YEAR ENDED 31 DECEMBER 2021

Reserves Policy and Going Concern

The trustees have adopted a reserves policy to maintain a level of reserves, which will ensure a continuation of operations for at least four months without income. The target relates to the level of unrestricted reserves needed to finance expenditure for which no existing restricted reserve is available and appropriate. Reserves have been maintained at this level in 2021.

Investment Policy

Working funds are maintained in instant access bank accounts with CAF Bank. Cash reserves are held in a variety of bank holdings with different notice periods through Flagstone Investment Group and CAF bank. All reserve funds are covered by the Deposit Guarantee Scheme.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

- Both Sunderland and County Durham foodbanks are participating in the Trussell Trust Pathfinder programme to enhance the support for foodbank users and trial new ways of working.
- We are working to build the partnerships with advice providers and other food projects across both areas.
- Greater partnership working will attempt to address the gaps we identify especially in assisting with financial capability and inclusion.
- Training and development to meet the anticipated debt advice demand will be put in place for staff and volunteers with an expansion of the debt advice team.
- Pad B will be developed with more staffing and the development of a model that can be reproduced.
- DCP will continue to work closely with Durham County Council and VCS organisations to support refugees being resettled in the County.
- DCP will be looking to underpin the funding for the existing projects and looking for alternative sources of funding and sustainable income.
- Across the projects the aim is to continue the work each project undertakes, solidifying and improving practice and supporting volunteers in their roles.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 25 February 1999 and registered as a charity on 24 September 1999. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its revised Articles of Association adopted on 6 May 2016. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

DURHAM CHRISTIAN PARTNERSHIP

YEAR ENDED 31 DECEMBER 2021

The trustees who served the charity during the year were as follows:

Mr G Jones

Mr T Bray – resigned 17 March 2021

Mrs C Jameson-Gates

Mr D Philip

Mrs J A Sewell

Mr W H Sawyer – appointed 30 November 2021

The directors of the charitable company are the charity trustees. They are responsible for investing and expending the funds of the charity in such a manner as they shall consider most beneficial for the achievement of the objects. They enter into contract on behalf of the charity. They are responsible for the proper management and administration of the charitable company in accordance with the Articles of Association.

The trustees retire by rotation – one third, or the nearest number to it, each year and may be re-elected until they cease to be a trustee in accordance with the Articles of Association. Appointments are made by members of the charity at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in the furtherance of its objects. The present trustees have a variety of backgrounds and skills and the Board seeks to maintain an appropriate range of skills to match the tasks they undertake. Trustees must be familiar with the activities of the charity and in sympathy with them and must be members of the charity. Trustees are therefore likely to come from within the volunteers or supporters of the charity's activities. Potential trustees are identified by the existing members and approached to check their availability.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

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

DURHAM CHRISTIAN PARTNERSHIP YEAR ENDED 31 DECEMBER 2021

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' regime.

The trustee's annual report was approved and signed on behalf of the Board of Trustees by:



Mr G Jones
Trustee

27 September 2022

DURHAM CHRISTIAN PARTNERSHIP

YEAR ENDED 31 DECEMBER 2021

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF DURHAM CHRISTIAN PARTNERSHIP

I report to the charity trustees on my examination of the financial statements of Durham Christian Partnership ("the Company") for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination, I confirm that no matters have come to my attention with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities reporting their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

**DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021**

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF DURHAM CHRISTIAN
PARTNERSHIP (CONTINUED)**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gerald Henderson FCA FCCA
N E Accountancy Services
Chartered Accountants
Salvus House
Aykley Heads
Durham City
Durham
DH1 5TS

27 September 2022

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income						
Donations and legacies	5	22,409	-	750,186	772,595	843,640
Income from charitable activities	6	123,519	-	290	123,809	40,243
Other	7	1,553	-	37	1,590	435
Total		147,481	-	750,513	897,994	884,318
Expenditure						
Charitable activities	8	106,175	-	442,645	548,820	460,939
Total		106,175	-	442,645	548,820	460,939
Net income / (expenditure) before transfers		41,306	-	307,868	349,174	423,379
Transfers		(55,217)	30,000	25,217	-	-
Net movement in funds		(13,911)	30,000	333,085	349,174	423,379
Reconciliation of funds						
Total funds brought forward	17	55,413	335,000	238,265	628,678	205,299
Total funds carried forward	17	41,502	365,000	571,350	977,852	628,678

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

BALANCE SHEET

		2021	2020
	Notes	£	£
Fixed assets			
Tangible assets	12	46,713	64,769
Current assets			
Debtors	13	7,325	12,063
Cash at bank and in hand		<u>1,078,676</u>	<u>592,145</u>
		<u>1,086,001</u>	<u>604,208</u>
Creditors: amounts due within one year	14	<u>(149,266)</u>	<u>(34,703)</u>
Net current assets		<u>936,735</u>	<u>569,505</u>
Total assets less current liabilities		<u>983,448</u>	<u>634,274</u>
Creditors: amounts due after more than one year		-	-
Provisions for liabilities		<u>(5,596)</u>	<u>(5,596)</u>
Total assets less liabilities		<u><u>977,852</u></u>	<u><u>628,678</u></u>
Charity funds			
Restricted funds	17	571,350	238,265
Designated funds	17	365,000	335,000
Unrestricted funds	17	41,502	55,413
		<u><u>977,852</u></u>	<u><u>628,678</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

BALANCE SHEET (CONTINUED)

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 27 September 2022 and were signed on its behalf by:



Mr G Jones
Trustee

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

STATEMENT OF CASHFLOWS

		2021	2020
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	19	491,884	448,597
Investing activities			
Purchase of tangible fixed assets	12	(5,695)	(44,695)
Investment income received		342	435
Net cash used in investing activities		(5,353)	(44,260)
Net cash used in financing activities		-	-
Net increase in cash and cash equivalents		486,531	404,337
Cash and cash equivalents at beginning of year		592,145	187,808
Cash and cash equivalents at end of the year		1,078,676	592,145
Relating to:			
Cash at bank and in hand		1,078,676	592,145

DURHAM CHRISTIAN PARTNERSHIP

YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

Durham Christian Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is 42 Salisbury Road, Durham, DH1 5QT.

2. Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

3. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity had adequate resources to continue to operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

4. Accounting policies

Income

All incoming resources are included in the Statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in the full in the Statement of Financial Activities when receivable. (Donation income does not include food or goods donated due to the difficulty of accuracy valuing these items).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

- Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

Expenditure

All expenditure is recognised on an accrual basis as a liability is incurred. The charitable company is not registered for VAT and accordingly expenditure is shown gross of unrecoverable VAT.

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. Donations or grants from the charitable company are treated as an expense when paid.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. In circumstances where this is not possible the trustees apportion the amounts in what they consider to be fair proportions to each category. Other expenditure reflects unallocated central administration costs that do not represent governance costs.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes all fundraising activities, events and none charitable trading.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the charity for a particular purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Warehouse Equipment	33% on cost
Fixtures and Fittings	20% on cost
Motor Vehicles	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

Pension costs and other post retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

5. Donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Grant income	22,409	750,186	772,595	843,640
Total	22,409	750,186	772,595	843,640

6. Charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Shop income	123,519	290	123,809	40,243
Total	123,519	290	123,809	40,243

7. Other income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment Income	305	37	342	435
Other	1,248	-	1,248	-
Total	1,553	37	1,590	435

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. Expenditure on charitable activities

	Charitable expenditure 2021 £	Depreciation costs 2021 £	Total 2021 £	Total 2020 £
Staff costs	336,656	-	336,656	308,251
Depreciation	-	23,751	23,751	13,060
Rent and rates	84,035	-	84,035	76,286
Repairs	17,947	-	17,947	2,908
Website and advertising	7,224	-	7,224	-
Other office equipment	5,216	-	5,216	3,282
Other project costs	5,168	-	5,168	2,732
Insurance	4,280	-	4,280	3,624
Light and heat	6,307	-	6,307	1,942
Telephone	3,322	-	3,322	3,720
Postage and stationery	8,063	-	8,063	8,573
Sundries	2,316	-	2,316	1,532
Volunteer expenses	3,290	-	3,290	3,942
Travel	8,181	-	8,181	7,357
Food	1,844	-	1,844	1,193
Training and conferences	1,621	-	1,621	107
Cleaning consumables	1,478	-	1,478	2,378
Other charitable expenditure	26,169	-	26,169	15,596
	523,117	23,751	546,868	456,483
Share of governance costs	1,952	-	1,952	4,456
	525,069	23,751	548,820	460,939
Analysis by fund				
Unrestricted funds	106,175	-	106,175	73,055
Restricted funds	418,894	23,751	442,645	387,884
	525,069	23,751	548,820	460,939

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. Support costs

	Support costs £	Governance costs £	Total 2021 £	Total 2020 £
Independent examination fees	-	1,800	1,800	1,800
Legal and professional	-	152	152	2,565
Total	-	1,952	1,952	4,465

Governance costs includes payments to the independent examiners of £1,800 (2020: £1,800) for independent examination fees.

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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

11. Staff costs

	2021 £	2020 £
Wages and salaries	313,523	296,499
Other pension costs	23,133	11,752
Total	336,656	308,251

No employees received employee benefits for the reporting period of more than £60,000.

Average headcount in the year	Total 2021	Total 2020
Full time	4	4
Part time	16	16
Total	20	20

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

12. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
As at 1 January 2021	62,803	49,785	112,588
Additions	-	5,695	5,695
As at 31 December 2021	62,803	55,480	118,283
Depreciation			
As at 1 January 2021	15,355	32,464	47,819
Charge for the year	17,819	5,932	23,751
As at 31 December 2021	33,174	38,396	71,570
Net book value			
As at 31 December 2021	29,629	17,084	46,713
As at 31 December 2020	47,448	17,321	64,769

13. Debtors

	2021 £	2020 £
Other debtors	7,325	12,063
	7,325	12,063

14. Creditors amounts falling due within one year

	2021 £	2020 £
Taxation and social security	6,250	7,190
Accruals and deferred income	4,016	4,513
Other creditors	139,000	23,000
	149,266	34,703

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

15. Provision for liabilities

	2021	2020
	£	£
At 1 January 2021 and 31 December 2021	5,596	5,596
	<u>5,596</u>	<u>5,596</u>

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Tangible assets	-	-	46,713	46,713	64,769
Current assets/(liabilities)	41,502	365,000	530,233	936,735	569,505
Provisions		-	(5,596)	(5,596)	(5,596)
	<u>41,502</u>	<u>365,000</u>	<u>571,350</u>	<u>977,852</u>	<u>628,678</u>

County Durham Foodbank – this fund is used to provide food to people in crisis in County Durham.

County Durham Money Advice Centres – this fund is used to provide money counselling and regulated debt advice to people in County Durham.

Grandparent Support Fund – this fund is used to finance peer support activities for grandparents who have lost contact with their grandchildren.

Learning in Partnership – this fund provides educational events and courses.

Street Lights – this fund is used to provide care to people on the streets of Durham on Saturday nights.

Sunderland Foodbank – this fund is used to provide food to people in financial crisis in the City of Sunderland.

School Mentoring – this fund is used to provide mentoring support to school pupils in County Durham.

Syrian Refugees – this fund provides support to refugees resettling in County Durham through the Syrian Vulnerable Persons Scheme.

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

Fuel Bank – this fund provides access to prepaid energy vouchers to users referred to the foodbank.

Personal Grants – this fund represents grants from other organisations for specific individuals who are being assisted by Durham Christian Partnership and which are to be used to fund agreed purchases or services for individuals.

PAD B – this fund is to support the activities and work with people dealing with isolation, mental health or recovery issues as part of a group.

17. Movement in funds

	Brought forward	Incoming resources	Resources expended	Transfers in/out	Carried Forward
	£	£	£	£	£
UNRESTRICTED FUNDS					
General funds	75,048	11,154	(3,930)	(45,217)	37,055
DCP Shop	(19,635)	136,327	(102,245)	(10,000)	4,447
	<u>55,413</u>	<u>147,481</u>	<u>(106,175)</u>	<u>(55,217)</u>	<u>41,502</u>
RESTRICTED FUNDS					
Fuel Bank	-	13,605	-	-	13,605
County Durham Foodbank	74,606	408,657	(205,334)	(7,844)	270,085
Durham Money Advice Centre	46,807	109,264	(94,600)	5,000	66,471
Grandparents Support Group	19	-	(80)	61	-
Learning in Partnership	349	-	-	-	349
Streetlights	2,795	-	(466)	-	2,329
School Mentoring	3,314	19,016	(13,709)	-	8,621
Sunderland Food Bank	106,955	173,822	(85,857)	8,000	202,920
PADB	3,420	26,149	(42,599)	20,000	6,970
	<u>238,265</u>	<u>750,513</u>	<u>(442,645)</u>	<u>25,217</u>	<u>571,350</u>
DESIGNATED FUNDS	<u>335,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>365,000</u>
Total	<u>628,678</u>	<u>897,994</u>	<u>(548,820)</u>	<u>-</u>	<u>977,852</u>

DURHAM CHRISTIAN PARTNERSHIP
YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. Company limited by guarantee

The Charity is a company limited by guarantee and does not have any share capital. The company is incorporated in England. If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

19. Cash generated from operations

	2021	2020
	£	£
Surplus for the year	349,174	423,379
Adjustment for:		
Investment income		
recognised in the SOFA	(342)	(435)
Depreciation of tangible fixed		
assets	23,751	13,060
Management in working		
capital:		
(Increase)/decrease in debtors	4,738	(12,064)
Increase/(decrease) in		
creditors	114,563	24,657
Cash generated from		
operations	491,884	448,597

20. Analysis of changes in net funds

The charity had no debt during the year.

DURHAM CHRISTIAN PARTNERSHIP

England & Wales - Charity number 1077549

Accounts

Charity Registration No. 1077549

Company Registration No. 03719856 (England and Wales)

DURHAM CHRISTIAN PARTNERSHIP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

DURHAM CHRISTIAN PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Glenn Jones	
	Mr Thomas Bray	(Resigned 17 March 2021)
	Mrs Christine Jameson- Gates	
	Mr Dennis Philip	
	Lady Jennifer Sewel	(Appointed 1 July 2021)
Secretary	Mr Peter MacLellan	
Charity number	1077549	
Company number	03719856	
Registered office	42 Salisbury Road Durham DH1 5QT	
Independent examiner	Murray and Lamb Accountants A6 Kingfisher House Kingsway Team Valley Trading Estate Gateshead Tyne & Wear NE11 0JQ	

DURHAM CHRISTIAN PARTNERSHIP

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DURHAM CHRISTIAN PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objective is the advancement of care to persons who are residing in or visiting the County of Durham or in such other geographical areas as the directors may decide.

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

Significant Activities

Durham Christian Partnership (DCP) has continued to develop the projects previously established. The Cathedral Listening service management and governance was transferred to Durham Cathedral with effect from 31 December 2019. Our involvement with the Reaching Out Across Durham partnership finished at the end of March 2020.

Our activities were affected by the Covid pandemic which created a lot of extra work for the charity's management team, keeping up with the changing restrictions. Despite that, we successfully relocated our core operations to a new site in December 2020 which has given us extra space and efficiencies. Our activities continue to develop and bring assistance to thousands of people.

Our relationships with churches, statutory agencies and with other charities have continued to develop well and, despite the pandemic, the number of volunteers has remained at high levels.

Listeners in Durham Cathedral

This project and the volunteers involved transferred to the direct management of the Cathedral from 31 December 2019.

Learning in Partnership

The Learning in Partnership project and effective listening course has not been active due to the pandemic.

Streetlights

Streetlights operations were suspended from March 2020 when pubs, clubs and other night-time economy activity closed. It will re-launch when conditions permit.

Grandparents Support

A small number were involved with this initiative providing peer support to Grandparents who have lost contact with their grandchildren which is greatly appreciated by all involved. During the pandemic this support has been maintained by phone.

DURHAM CHRISTIAN PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

County Durham Foodbank

This project was established in 2011 in response to the increasing number of people in County Durham who need assistance due to the food crisis. The project uses the Trussell Trust model and is part of the national Foodbank Network.

The pandemic disrupted food supplies, access to shops and everybody's lives. We worked closely with Durham County Council who provided delivery services. Donations both of food and finances were generous through the year and enabled us to move to a large industrial warehouse in December. This will solve the issues we have had in storage at peak times and allow us to receive large donations with full mechanical handling capability.

23 distribution points across the County remained open throughout, providing easy access for emergency food support assisted by electronic vouchers and telephone referrals.

Fuel Bank

The Fuel Bank project was established in April 2015 in conjunction with Npower and National Energy Action to providing energy vouchers to pre-payment meter users, the first scheme of its kind in the country. The vouchers were suspended during the middle of the year due to the changed pattern of foodbank access and the extra support available from energy providers. It restarted at the end of 2020.

Sunderland Foodbank

Operates across the city of Sunderland and uses the same model as our foodbanks in Durham. There was a spike in demand in April as the pandemic hit. We worked closely with the City Council to provide emergency food boxes and maintained the food distribution centres throughout. The sale of the warehouse we rented in Sunderland made it necessary to relocate operations which was achieved in December when the warehouse operation was moved to a joint facility with County Durham Foodbank.

Community Money Advice County Durham

The pandemic disrupted operations as face to face meetings had to stop. We experimented with a variety of video connections and phone support but due to a drop in referrals and the protection given to debtors, demand dropped for our services. Some staff were furloughed but the service was offered throughout the year. We anticipate a significant demand when protections for debtors are removed.

DCP Community Shop

The shop has continued to collect and sell donated goods, providing employment, some income for DCP, an effective way of recycling unwanted goods and low cost items to the community in Framwellgate Moor. Despite spending various periods closed due to the pandemic it was able to increase online sales and this combined with a temporary rent reduction, support grants and the furlough scheme enabled it to make a small surplus.

Pad B (Press a different Button)

This project provides support for people with recovery issues, isolation of poor mental health. With a range of purposeful activities including gardening, crafts, walks and litter picking combined with group work, drama therapy and mutual support the participants have benefitted and made great progress. Support continued during the pandemic by phone and then outdoors and working within the restrictions. Isolation is especially difficult for this group so it was important to keep it going as much as restrictions permitted.

Syrian Refugee Support

DCP has assisted with support from the Voluntary and Community Sector for refugee families being resettled in the County. We work in partnership to help complement the funded provision including food and household items.

Healing on the Streets

The project offering prayer for people in the streets of Durham was suspended during the year.

DURHAM CHRISTIAN PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Building Better Opportunities - Reaching out Across County Durham (ROAD)

Funded by the Big Lottery and European Social Fund this project involves 12 partners including DCP in helping people who are furthest from it towards employment. A Digital and Financial Inclusion worker is hosted by DCP. Our involvement ended in March 2020.

Grantmaking

Grants may occasionally be made, subject to the Trustees' absolute discretion, to individuals or organisations for use in furtherance of the Charity's objectives. DCP also acts as a conduit for grants obtained to support individuals through a variety of other sources.

Achievements and performance Financial review

It is important to note that following the principles of FRS102 and the 2016 Charities SORP, charitable income is recognised at the point of receipt in total, even where there is an expectation that the funding will be used in future years (unless there is an expectation of retraction in a future year). Therefore, any surplus recorded reflects the timing of grant receipts rather than an underlying surplus of income over expenditure.

Unrestricted income for the period was £76,526 (2019: £73,632) and expenditure £73,055 (2019: £61,696) resulting in a net inflow of unrestricted funding of £3,471 (2019: £11,936). The DCP community shop contributed a surplus of £2,404 (2019: £862). Restricted income amounted to £807,792 (2019: £383,807), while £387,884 (2019: £366,210) of restricted funds was spent, resulting in a net surplus of £419,908 (2019: £17,597) in restricted funds.

Approximately £525,000 worth of food was donated to the foodbank (2019: £307,000) of which £470,000 was distributed (2019: £287,000).

It is estimated that DCP benefitted from around 50,000 hours of volunteering time in 2020, which would have cost £475,000 of these hours had been paid at the 2020 Real Living Wages rates. Although neither donated time nor food is recorded in the accounts, it is important to note that the Charity is providing a level of service greatly above that which the financial accounts alone would indicate.

Individual projects are charged for core services and staff time in proportion to their use of these resources. Fundraising efforts have continued, targeting both grant-making bodies and individual supporters. The Trustees are grateful to all who donated during the year.

The total funds held at 31 December 2020 was £628,678 (2019: £205,300) of which £55,413 (2019: £35,533) was unrestricted.

Reserves Policy

The Trustees have adopted a reserves policy to maintain a level of reserves, which will ensure a continuation of operations for at least four months without income. The target relates to the level of unrestricted reserves needed to finance expenditure for which no existing restricted reserve is available and appropriate. Reserves have been maintained at this level in 2020.

Investment Policy

Funds are maintained in an instant access bank account for security. Cash reserves are held in a 40 day access account with a separate bank, improving the cover provided by the Deposit Guarantee Scheme.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

DURHAM CHRISTIAN PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Future Plans

- Re-launching the projects affected by the pandemic will be a priority with retraining and redesign of services as needed.
- The work to coordinate and improve access to foodbanks across Sunderland will continue and will include work to build the partnerships with advice providers and other food projects.
- Greater partnership working within foodbank distribution centres will continue, with more organisations providing advice and support to foodbank users. Funding will be sought to fill any gaps in provision.
- Training and development to meet the anticipated demand for debt advice will be put in place;
- More support will be put in place for staff and volunteers to help recovery from the stresses of the pandemic.
- Pad B will be developed with more staffing and the development of a reproducible model.
- DCP will continue to work closely with Durham County Council and VCS organisations to support refugees being resettled in the County.
- DCP will be looking to underpin the funding for the existing projects and looking for alternative sources of funding and sustainable income.
- Across the projects the aim is to continue the work each project undertakes, solidifying and improving practice and supporting volunteers in their roles.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 25 February 1999 and registered as a charity on 24 September 1999. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its revised Articles of Association adopted on 6 May 2016. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Glenn Jones

Mr Thomas Bray (resigned 17 March 2021)

Mrs Christine Jameson- Gates

Mr Dennis Philip

Lady Jennifer Sewel (appointed 1 July 2021)

The directors of the charitable company are the charity Trustees. They are responsible for investing and expending the funds of the charity in such a manner as they shall consider most beneficial for the achievement of the objects. They enter into contracts on behalf of the charity. They are responsible for the proper management and administration of the charitable company in accordance with the Articles of Association.

The Trustees retire by rotation - one third, or the nearest number to it, each year and may be re-elected until they cease to be a trustee in accordance with the Articles of Association. Appointments are made by members of the charity at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the Articles of Association and in furtherance of its objects. The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks they undertake. Trustees must be familiar with the activities of the charity and in sympathy with them and must be members of the charity. Trustees are therefore likely to come from within the volunteers or supporters of the charity's activities. Potential trustees are identified by the existing members and approached to check their availability.

DURHAM CHRISTIAN PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2020***

The trustees' report was approved by the Board of Trustees.



Mr Glenn Jones
Trustee

Dated: 28 September 2021.

DURHAM CHRISTIAN PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DURHAM CHRISTIAN PARTNERSHIP

I report to the trustees on my examination of the financial statements of Durham Christian Partnership (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

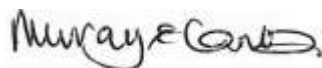
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Murray and Lamb Accountants

A6 Kingfisher House Kingsway
Team Valley Trading Estate
Gateshead
Tyne & Wear
NE11 0JQ

Dated: 28 September 2021

DURHAM CHRISTIAN PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2020	2020	2020	2020	2019	2019	2019
	Notes	£	£	£	£	£	£	£
<u>Income from:</u>								
Donations and legacies	3	36,673	-	806,967	843,640	10,479	383,769	394,248
Charitable activities	4	39,517	-	726	40,243	62,881	-	62,881
Investments	5	336	-	99	435	272	38	310
Total income		76,526	-	807,792	884,318	73,632	383,807	457,439
<u>Expenditure on:</u>								
Charitable activities	6	73,055	-	387,884	460,939	61,696	366,210	427,906
Net incoming resources before transfers		3,471	-	419,908	423,379	11,936	17,597	29,533

DURHAM CHRISTIAN PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

Net incoming resources before transfers	3,471	-	419,908	423,379	11,936	17,597	29,533
Gross transfers between funds	16,410	335,000	(351,410)	-	(14,328)	14,329	1
Net income for the year/							
Net movement in funds	19,881	335,000	68,498	423,379	(2,392)	31,926	29,534
Fund balances at 1 January 2020	35,532	-	169,767	205,299	37,925	137,841	175,766
Fund balances at 31 December 2020	<u>55,413</u>	<u>335,000</u>	<u>238,265</u>	<u>628,678</u>	<u>35,533</u>	<u>169,767</u>	<u>205,300</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DURHAM CHRISTIAN PARTNERSHIP

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		64,769		33,134
Current assets					
Debtors	11	12,063		-	
Cash at bank and in hand		592,145		207,804	
		<u>604,208</u>		<u>207,804</u>	
Creditors: amounts falling due within one year	13	(34,703)		(30,042)	
		<u></u>		<u></u>	
Net current assets			569,505		177,762
Total assets less current liabilities			<u>634,274</u>		<u>210,896</u>
Provisions for liabilities			(5,596)		(5,596)
Net assets			<u>628,678</u>		<u>205,300</u>
Income funds					
Restricted funds			238,265		169,767
Designated Funds			335,000		-
Unrestricted funds			55,413		35,533
			<u>628,678</u>		<u>205,300</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 September 2021



Trustee

Company Registration No. 03719856

DURHAM CHRISTIAN PARTNERSHIP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	19		448,597		75,539
Investing activities					
Purchase of tangible fixed assets		(44,695)		(28,500)	
Investment income received		435		310	
Net cash used in investing activities			(44,260)		(28,190)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			404,337		47,349
Cash and cash equivalents at beginning of year			187,808		140,459
Cash and cash equivalents at end of year			592,145		187,808
Relating to:					
Cash at bank and in hand			592,145		207,804
Bank overdrafts included in creditors payable within one year			-		(19,996)

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Durham Christian Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is 42 Salisbury Road, Durham, DH1 5QT.

1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 N/A

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. (Donation income does not include food or good donated due to the difficulty of accurately valuing these items).
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. The charitable company is not registered for VAT and accordingly expenditure is shown gross of unrecoverable VAT.

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. Donations or grants from the charitable company are treated as an expense when paid.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. In circumstances where this is not possible the trustees apportion the amounts in what they consider to be fair proportions to each category. Other expenditure reflects unallocated central administration costs that do not represent governance costs.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes all fundraising activities, events and non-charitable trading.

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Warehouse Equipment	33% on cost
Fixtures and fittings	20% on cost
Motor vehicles	33% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.12 N/A

1.13 N/A

1.14 Fund Accounting

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

Designated funds are unrestricted funds earmarked by the charity for a particular purpose.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise by the specified donor or when the funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.15 Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Grant Income	36,673	806,967	843,640	10,479	383,769	394,248

4 Charitable activities

	Shop Income 2020 £	Shop Income 2019 £
Sales within charitable activities	40,243	62,881
Analysis by fund		
Unrestricted funds	39,517	62,881
Restricted funds	726	-
	40,243	62,881

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Interest receivable	336	99	435	272	38	310

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	Charitable Expenditure 2020 £	Depreciatio n 2020 £	Total 2020 £	Charitable Expenditure 2019 £	Depreciatio n 2019 £	Total 2019 £
Staff costs	308,251	-	308,251	282,985	-	282,985
Depreciation and impairment	-	13,060	13,060	-	12,213	12,213
Rent and rates	76,286	-	76,286	51,924	-	51,924
Repairs	2,908	-	2,908	4,164	-	4,164
Cleaning and consumables	-	-	-	420	-	420
Other office equipment	3,282	-	3,282	8,791	-	8,791
Other project costs	2,732	-	2,732	10,907	-	10,907
Insurance	3,624	-	3,624	3,108	-	3,108
Light and heat	1,942	-	1,942	1,399	-	1,399
Telephone	3,720	-	3,720	3,142	-	3,142
Postage and stationary	8,573	-	8,573	5,823	-	5,823
Sundries	1,532	-	1,532	3,793	-	3,793
Volunteer expenses	3,942	-	3,942	7,906	-	7,906
Travel	7,357	-	7,357	11,147	-	11,147
Food	1,193	-	1,193	2,509	-	2,509
Training and conferences	107	-	107	1,246	-	1,246
Cleaning consumables	2,378	-	2,378	252	-	252
Other charitable expenditure	15,596	-	15,596	14,188	-	14,188
	<u>443,423</u>	<u>13,060</u>	<u>456,483</u>	<u>413,704</u>	<u>12,213</u>	<u>425,917</u>
Share of governance costs (see note 7)	4,456	-	4,456	1,989	-	1,989
	<u>447,879</u>	<u>13,060</u>	<u>460,939</u>	<u>415,693</u>	<u>12,213</u>	<u>427,906</u>
Analysis by fund						
Unrestricted funds	73,055	-	73,055	61,696	-	61,696
Restricted funds	374,824	13,060	387,884	353,997	12,213	366,210
	<u>447,879</u>	<u>13,060</u>	<u>460,939</u>	<u>415,693</u>	<u>12,213</u>	<u>427,906</u>

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Audit fees	-	1,800	1,800	-	1,800	1,800
Legal and professional	-	2,656	2,656	-	189	189
	-	4,456	4,456	-	1,989	1,989
Analysed between						
Charitable activities	-	4,456	4,456	-	1,989	1,989

Governance costs includes payments to the independent examiners of £1,800 (2019- £1,800) for independent examination fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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

9 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Full Time	4	4
Part Time	16	16
Total	20	20
Employment costs	2020 £	2019 £
Wages and salaries	296,499	268,670
Other pension costs	11,752	14,315
	308,251	282,985

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

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 January 2020	18,108	49,785	67,893
Additions	44,695	-	44,695
	<u>62,803</u>	<u>49,785</u>	<u>112,588</u>
Depreciation and impairment			
At 1 January 2020	9,720	25,040	34,760
Depreciation charged in the year	5,635	7,424	13,059
	<u>15,355</u>	<u>32,464</u>	<u>47,819</u>
Carrying amount			
At 31 December 2020	<u>47,448</u>	<u>17,321</u>	<u>64,769</u>
At 31 December 2019	<u>8,389</u>	<u>24,745</u>	<u>33,134</u>

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	12,063	-
	<u>12,063</u>	<u>-</u>

12 Loans and overdrafts

	2020 £	2019 £
Bank overdrafts	-	19,996
	<u>-</u>	<u>19,996</u>
Payable within one year	-	19,996
	<u>-</u>	<u>19,996</u>

13 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Bank overdrafts	12	-	19,996
Other taxation and social security		7,190	5,247
Trade creditors		-	6
Other creditors		23,000	-
Accruals and deferred income		4,513	4,793
		<u>34,703</u>	<u>30,042</u>

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Provisions for liabilities	2020 £	2019 £
	5,596	5,596
	<u> </u>	<u> </u>
Movements on provisions:		
		£
At 1 January 2020 and 31 December 2020		5,596
		<u> </u>

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Analysis of net assets between funds

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:							
Tangible assets	-	-	64,769	64,769	-	33,134	33,134
Current assets/(liabilities)	69,441	335,000	165,064	569,505	49,564	128,198	177,762
Provisions	2,839	-	8,435	(5,596)	(14,031)	8,435	(5,596)
	<u>72,280</u>	<u>335,000</u>	<u>238,268</u>	<u>628,678</u>	<u>35,533</u>	<u>169,767</u>	<u>205,300</u>

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Analysis of net assets between funds

(Continued)

Cathedral Listening Service

This fund is used to provide a listening service primarily at Durham Cathedral.

County Durham Foodbank

This fund is used to provide food to people in financial crisis in County Durham.

County Durham Money Advice Centres

this fund is used to provide money counselling and regulated debt advice to people in County Durham.

Grandparent Support Fund

This fund is used to finance peer support activities for grandparents who have lost contact with their grandchildren.

Learning In Partnership

This fund provides educational events and courses.

Street Lights

This fund is used to provide care to people on the streets of Durham on Saturday nights.

Sunderland Foodbank

This fund is used to provides food to people in financial crisis in the City of Sunderland.

School Mentoring

This fund is used to provide mentoring support to school pupils in County Durham

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Analysis of net assets between funds

(Continued)

BBO Road

This fund is part of a Lottery/ESF funded project to improve employability for people in County Durham.

Syrian Refugees

This fund provides support to refugees resettling in County Durham through the Syrian Vulnerable Persons Scheme.

Fuel Bank

this fund provides access to prepaid energy vouchers to users referred to the foodbank.

Personal Grants

This Fund represents grants from other organisations for specific individuals who are being assisted by Durham Christian Partnership and which are to be used to fund agreed purchases or services for individuals.

PAD B

This fund is to support the activities and work with people dealing with isolation, mental health or recovery issues as part of a group.

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

16 Movement in funds

	At 01.01.20 £	Net Movement in funds £	Transfers between funds £	At 31.12.20 £
UNRESTRICTED				
General Fund	62,372	30,381	(15,905)	76,848
DCP shop	(26,840)	2,404	4,801	(19,635)
	<u>35,533</u>	<u>32,785</u>	<u>(11,104)</u>	<u>57,214</u>
RESTRICTED				
Cathedral Listening Service	23	(23)	-	-
County Durham Foodbank	105,814	184,792	(216,000)	74,606
Durham Money Advice Centre	5,909	55,898	(15,000)	46,807
Grandparents Support Group	267	(248)	-	19
Learning in Partnership	349	-	-	349
Streetlights	2,848	(53)	-	2,795
BBO/ROAD	9,896	-	(9,896)	-
School Mentoring	1,851	1,463	-	3,314
Sunderland Food Bank	42,811	147,144	(83,000)	106,955
Personal Grants	-	-	-	-
PADB	-	3,422	-	3,422
	<u>169,768</u>	<u>392,395</u>	<u>(323,896)</u>	<u>238,267</u>
DESIGNATED	-	-	335,000	335,000
TOTAL	<u>205,301</u>	<u>425,180</u>	<u>-</u>	<u>630,481</u>

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
UNRESTRICTED			
General Fund	19,015	11,366	30,381
DCP shop	57,511	(55,107)	2,404
	<u>76,526</u>	<u>(43,741)</u>	<u>32,785</u>
RESTRICTED			
Cathedral Listening Service	-	(23)	(23)
County Durham Foodbank	398,972	(214,180)	184,792
Durham Money Advice Centre	152,957	(97,059)	55,898
Grandparents Support Group	-	(248)	(248)
Learning in Partnership	349	-	349
Streetlights	-	(53)	(53)
BBO/ROAD	3,967	(3,967)	-
School Mentoring	15,238	(13,775)	1,463
Sunderland Food Bank	242,943	(95,799)	147,144
Personal Grants	1,930	(1,930)	-
PADB	30,316	(26,894)	3,422
	<u>846,672</u>	<u>(453,928)</u>	<u>392,744</u>
DESIGNATED	-	-	-
TOTAL	<u>923,198</u>	<u>(497,669)</u>	<u>425,529</u>

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

17 Comparatives for movements in funds

	At 01.01.19 £	Net Movement in funds £	Transfers between funds £	At 31.12.19 £
UNRESTRICTED				
General Fund	33,988	11,072	17,312	62,372
DCP shop	3,937	863	(31,640)	(26,840)
	<u>37,925</u>	<u>11,935</u>	<u>(14,328)</u>	<u>35,532</u>
RESTRICTED				
Cathedral Listening Service	1,123	(1,100)	-	23
County Durham Foodbank	92,423	13,391	-	105,814
Durham Money Advice Centre	-	(7,241)	13,150	5,909
Grandparents Support Group	612	(345)	-	267
Learning in Partnership	349	-	-	349
Streetlights	3,841	(993)	-	2,848
Fuel Bank Restricted	-	10,000	(10,000)	-
BBO/ROAD	245	(245)	9,896	9,896
School Mentoring	-	1,851	-	1,851
Sunderland Food Bank	39,248	3,563	-	42,811
Personal Grants	-	(559)	559	-
PADB	-	(722)	722	-
	<u>137,841</u>	<u>17,600</u>	<u>14,327</u>	<u>169,768</u>
DESIGNATED	-	-	-	-
TOTAL	<u>175,766</u>	<u>29,535</u>	<u>(1)</u>	<u>205,300</u>

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
UNRESTRICTED			
General Fund	10,751	321	11,072
DCP shop	62,881	(62,018)	863
	<u>73,632</u>	<u>(61,697)</u>	<u>11,935</u>
RESTRICTED			
Cathedral Listening Service	-	(1,100)	(1,100)
County Durham Foodbank	153,703	(140,312)	13,391
Durham Money Advice Centre	89,525	(96,766)	(7,241)
Grandparents Support Group	-	(345)	(345)
Streetlights	20	(1,013)	(993)
Fuel Bank Restricted	10,000	-	10,000
BBO/ROAD	30,031	(30,276)	(245)
School Mentoring	15,989	(14,138)	1,851
Sunderland Food Bank	59,537	(55,974)	3,563
Personal Grants	6,122	(6,681)	(559)
PADB	18,880	(19,602)	(722)
	<u>383,807</u>	<u>(366,207)</u>	<u>17,600</u>
DESIGNATED	-	-	-
TOTAL	<u>457,439</u>	<u>(427,904)</u>	<u>29,535</u>

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 Movement in funds continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 01.01.19 £	Net Movement in funds £	Transfers between funds £	At 31.12.20 £
UNRESTRICTED				
General Fund	33,988	41,453	1,408	76,849
DCP shop	3,937	3,267	(26,839)	(19,635)
	<u>37,925</u>	<u>44,720</u>	<u>(25,432)</u>	<u>57,214</u>
RESTRICTED				
Cathedral Listening Service	1,123	(1,123)	-	-
County Durham Foodbank	92,423	198,183	(216,000)	74,606
Durham Money Advice Centre	-	48,657	(1,850)	46,807
Grandparents Support Group	612	(593)	-	19
Learning in Partnership	349	-	-	349
Streetlights	3,841	(1,046)	-	2,795
Fuel Bank Restricted	-	10,000	(10,000)	-
BBO/ROAD	245	(245)	-	-
School Mentoring	-	3,314	-	3,314
Sunderland Food Bank	39,248	150,707	(83,000)	106,955
Personal Grants	-	(559)	559	-
PADB	-	2,700	722	3,422
	<u>137,841</u>	<u>409,995</u>	<u>(309,569)</u>	<u>238,267</u>
DESIGNATED	-	-	335,000	335,000
TOTAL	<u>175,766</u>	<u>454,715</u>	<u>(1)</u>	<u>630,481</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources Expended £	Movement in Funds £
UNRESTRICTED			
General Fund	29,766	11,687	41,453
DCP shop	120,392	(117,125)	3,267
	<u>150,158</u>	<u>(105,438)</u>	<u>44,720</u>
RESTRICTED			
Cathedral Listening Service	-	(1,123)	(1,123)
County Durham Foodbank	552,675	(354,492)	198,183
Durham Money Advice Centre	242,482	(193,825)	48,657
Grandparents Support Group	-	(593)	(593)
Learning in Partnership	349	(349)	-
Streetlights	20	(1,066)	(1,046)
Fuel Bank Restricted	10,000	-	10,000
BBO/ROAD	33,998	(34,243)	(245)
School Mentoring	31,227	(27,913)	3,314
Sunderland Food Bank	302,480	(151,773)	150,707
Personal Grants	8,052	(8,611)	(559)
PADB	49,196	(46,496)	2,700
	<u>1,230,479</u>	<u>(820,484)</u>	<u>409,995</u>
DESIGNATED	-	-	-
TOTAL	<u>1,380,637</u>	<u>(925,922)</u>	<u>454,715</u>

DURHAM CHRISTIAN PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

19	Cash generated from operations	2020 £	2019 £
	Surplus for the year	423,379	29,534
	Adjustments for:		
	Investment income recognised in statement of financial activities	(435)	(310)
	Depreciation and impairment of tangible fixed assets	13,060	12,213
	Movements in working capital:		
	(Increase)/decrease in debtors	(12,064)	34,396
	Increase/(decrease) in creditors	24,657	(294)
	Cash generated from operations	<u>448,597</u>	<u>75,539</u>
20	Analysis of changes in net funds		
	The charity had no debt during the year.		