

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.

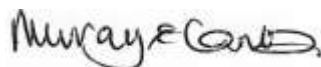
Independent examiner's statement

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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income		76,526	-	807,792	884,318	73,632	383,807	457,439
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>								
Charitable activities	6	73,055	-	387,884	460,939	61,696	366,210	427,906
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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.		