

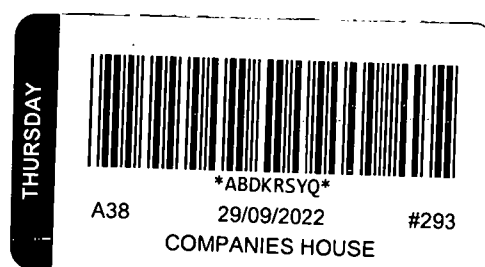
Registered company number: 03719856 (England and Wales)

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
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

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
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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.