

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

	Notes	Unrestricted funds 2022 £	Designated Funds 2022 £	Restricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income</b>						
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
<b>Total</b>		<b>209,147</b>	<b>-</b>	<b>616,246</b>	<b>825,393</b>	<b>897,994</b>
<b>Expenditure</b>						
Charitable Activities	8	48,254	320,000	370,735	738,989	548,820
<b>Total</b>		<b>48,254</b>	<b>320,000</b>	<b>370,735</b>	<b>738,989</b>	<b>548,820</b>
<b>Net income / (expenditure) before transfers</b>		<b>160,893</b>	<b>(320,000)</b>	<b>245,511</b>	<b>86,404</b>	<b>349,174</b>
Transfers		(137,600)	55,000	82,600	-	-
<b>Net movement in funds</b>		<b>23,293</b>	<b>(265,000)</b>	<b>328,111</b>	<b>86,404</b>	<b>349,174</b>
<b>Reconciliation of funds</b>						
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 £
<b>Fixed assets</b>					
Tangible assets	12		29,065		46,713
<b>Current assets</b>					
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>	
<b>Creditors</b>					
Amounts falling due within one year	14	<u>(202,169)</u>		<u>(149,266)</u>	
<b>Net current assets</b>			<u>1,040,787</u>		<u>936,735</u>
<b>Total assets less current liabilities</b>			1,069,852		983,448
<b>Creditors</b>					
amounts due after more than one year			-		-
<b>Provisions for liabilities</b>			(5,596)		(5,596)
<b>Total assets less liabilities</b>			<u>1,064,256</u>		<u>977,852</u>
<b>FUNDS</b>					
Restricted funds	17		899,461		571,350
Designated Funds	17		100,000		365,000
Unrestricted funds	17		64,795		41,502
<b>TOTAL FUNDS</b>			<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 £
<b>Cash flows from operating activities:</b>					
Cash generated from operations	19		155,476		491,884
<b>Investing activities:</b>					
Purchase of tangible fixed assets	12	(3,699)		(5,695)	
Investment income received		3,211		342	
<b>Net cash used in investing activities</b>			(488)		(5,353)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			154,988		486,531
<b>Cash and cash equivalents at the beginning of year</b>			1,078,676		592,145
<b>Cash and cash equivalents at the end of year</b>			<u>1,233,664</u>		<u>1,078,676</u>
<b>Relating to:</b>					
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
<b>Total</b>	<b>2,851</b>	<b>360</b>	<b>3,211</b>	<b>1,590</b>

**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
	<b>715,842</b>	<b>21,347</b>	<b>737,189</b>	<b>546,868</b>
Share of governance costs	1,800	-	1,800	1,952
	<b>717,642</b>	<b>21,347</b>	<b>738,989</b>	<b>548,820</b>
<b>Analysis by fund</b>				
Unrestricted funds	48,254	-	48,254	106,175
Designated Funds	320,000	-	320,000	-
Restricted funds	349,389	21,347	370,735	442,645
	<b>717,643</b>	<b>21,347</b>	<b>738,989</b>	<b>548,820</b>

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

**9. Support costs**

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

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**

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

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

**Average headcount in the year**

	<b>Total 2022</b>	<b>Total 2021</b>
Full time	10	4
Part time	20	16
<b>Total</b>	<b>30</b>	<b>20</b>



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

**12. Tangible fixed assets**

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
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
<b>Depreciation</b>			
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
<b>Net book value</b>			
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 £
<b>Unrestricted Funds</b>					
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>
<b>Restricted Funds</b>					
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>
<b>Designated Funds</b>	<u>365,000</u>	<u>-</u>	<u>320,000</u>	<u>55,000</u>	<u>100,000</u>
<b>Total</b>	<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**

	<b>2022</b> £	<b>2021</b> £
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

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