

REGISTERED COMPANY NUMBER: 03719856 (England and Wales)

REGISTERED CHARITY NUMBER: 1077549

Durham Christian Partnership

Company Limited by Guarantee

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



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

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

CHARITY INFORMATION

Company Registration Number

03719856

Charity Registration Number

1077549

Registered Office

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

Trustees

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

Company Secretary & Chief Executive Officer

Mr P MacLellan (resigned 20 January 2025)

Auditor

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

Durham Christian Partnership Year Ended 31 December 2023

TRUSTEES' REPORT

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

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

OBJECTIVES AND ACTIVITIES

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

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

Significant activities

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

County Durham Foodbank

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

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

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

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

Sunderland Foodbank

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

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

Fuel Bank

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

Community Money Advice County Durham

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

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

TRUSTEES' REPORT (CONTINUED)

DCP Community Shop

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

Pad B (Press a different Button)

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

Grandparents Support

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

Refugee Support

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

Learning in Partnership

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

Grant Making

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

StreetLights

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

Public benefit

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

ACHIEVEMENTS AND PERFORMANCE

Financial Review

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

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

Durham Christian Partnership Year Ended 31 December 2023

TRUSTEES' REPORT (CONTINUED)

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

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

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

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

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

Reserves Policy and Going Concern

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

Investment Policy

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

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

Future Plans

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

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

Structure, Governance and Management

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

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

TRUSTEES' REPORT (CONTINUED)

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

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

Mr G Jones
Mrs C Jameson-Gates
Mrs J A Sewell
Mr W H Sawyer

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

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

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

Statement of Trustees Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Statement as to disclose to our auditors

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

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

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

Mr G Jones



27 February 2025

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

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

QUALIFIED OPINION

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

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

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

BASIS FOR QUALIFIED OPINION

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

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

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

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

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

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

AUDITOR' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

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

IDENTIFYING AND ASSESSING POTENTIAL RISKS RELATED TO IRREGULARITIES

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

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

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

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

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

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

AUDIT RESPONSE TO RISKS IDENTIFIED

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

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

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

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

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

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

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

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

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

This description forms part of our auditor's report.

USE OF OUR REPORT

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



Dated: 3 March 2025

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

Durham Christian Partnership
Year Ended 31 December 2023

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account)

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

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

Durham Christian Partnership
Year Ended 31 December 2023

BALANCE SHEET

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

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

Mr G Jones
Trustee

Mr W H Sawyer
Trustee

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

Durham Christian Partnership
Year Ended 31 December 2023

STATEMENT OF CASHFLOWS

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

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

Durham Christian Partnership Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

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

2. Accounting convention

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

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

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

3. Going concern

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

4. Accounting policies

Income

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

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

Expenditure

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

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Donations or grants from the charitable company are treated as an expense when paid.

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Raising funds

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

Fund accounting

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

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

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

Tangible fixed assets

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

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

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

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

Impairment of fixed assets

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

Stock

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

Cash and cash equivalents

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

Financial instruments

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

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

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

Taxation

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

Provisions

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

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

Pension costs and other post-retirement benefits

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

5. Donations and legacies

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

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. Charitable activities

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

7. Other Income

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

8. Expenditure on charitable activities

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

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

9. Support costs

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

10. Trustees

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

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

11. Staff costs

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

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

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

12. Tangible fixed assets

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

13. Debtors

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

14. Creditors amounts falling due within one year

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. Provision for liabilities

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

16. Finance Lease Obligations

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

17. Analysis of net assets between funds

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

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

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

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

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

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

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

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

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

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

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

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

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

18. Movement in funds

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

19. Company limited by guarantee

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

20. ES PASE

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

21. Cash generated from operations

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

Analysis of changes in net funds

The charity had no debt during the year.

22. Prior year adjustment

A prior year adjustment arose as a result of:

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

Durham Christian Partnership
Year Ended 31 December 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The impact of these errors was as follows:

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

23. Major donors and grant providers

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

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