

REGISTERED COMPANY NUMBER: 03719856 (England and Wales)

REGISTERED CHARITY NUMBER: 1077549

Durham Christian Partnership

Company Limited by Guarantee

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

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

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CHARITY INFORMATION

Company Registration Number

03719856

Charity Registration Number

1077549

Registered Office

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

Trustees

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

Company Secretary & Chief Executive Officer

Mr P MacLellan (resigned 20 January 2025)

Auditor

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

Durham Christian Partnership Year Ended 31 December 2024

TRUSTEES' REPORT

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

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

OBJECTIVES AND ACTIVITIES

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

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

Significant activities

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

Our activities going forward are:

County Durham Foodbank

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

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

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

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

Sunderland Foodbank

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

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

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

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

TRUSTEES' REPORT (CONTINUED)

Fuel Bank

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

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

Community Money Advice County Durham

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

DCP Community Shop

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

Grandparents Support

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

Public Benefit

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

ACHIEVEMENTS AND PERFORMANCE

Financial Review

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

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

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

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

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

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

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

TRUSTEES' REPORT (CONTINUED)

Reserves Policy and Going Concern

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

Investment Policy

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

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

Future Plans

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

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

Structure, Governance and Management

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

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

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

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

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

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

TRUSTEES' REPORT (CONTINUED)

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

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

Statement of Trustees Responsibilities

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

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

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

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

Statement as to disclose to our auditors

In so far as the trustees are aware at the time of approving 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

26 September 2025

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

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

QUALIFIED OPINION

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

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

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

BASIS FOR QUALIFIED OPINION

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

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

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

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

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

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

AUDITOR' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

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

IDENTIFYING AND ASSESSING POTENTIAL RISKS RELATED TO IRREGULARITIES

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

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

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

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

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

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

AUDIT RESPONSE TO RISKS IDENTIFIED

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

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

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

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

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

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

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

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

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

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

This description forms part of our auditor's report.

USE OF OUR REPORT

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



Dated: 26 September 2025

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

Durham Christian Partnership
Year Ended 31 December 2024

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account)

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

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

Durham Christian Partnership
Year Ended 31 December 2024

BALANCE SHEET

Registered number: 03719856

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

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

Mr G Jones
Trustee



Mr W H Sawyer
Trustee



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

Durham Christian Partnership
Year Ended 31 December 2024

STATEMENT OF CASHFLOWS

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

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

Durham Christian Partnership Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

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

2. Accounting convention

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

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

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

3. Going concern

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

4. Accounting policies

Income

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

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

Expenditure

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

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

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

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Raising funds

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

Fund accounting

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

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

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

Tangible fixed assets

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

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

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

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

Impairment of fixed assets

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

Stock

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

Cash and cash equivalents

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

Financial instruments

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

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

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

Taxation

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

Provisions

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

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

Pension costs and other post-retirement benefits

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

5. Donations and legacies

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

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. Charitable activities

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

7. Other Income

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

8. Expenditure on charitable activities

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

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

9. Support costs

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

10. Trustees

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

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

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

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

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

11. Staff costs

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

12. Tangible fixed assets

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

13. Debtors

	2024 £	2023 £
Other debtors	3,632	3,157
Total	<u>3,632</u>	<u>3,157</u>

14. Creditors amounts falling due within one year

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. Provision for liabilities

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

16. Finance lease obligations

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

17. Analysis of net assets between funds

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

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

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

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

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

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

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

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

18. Movement in funds

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

19. Company limited by guarantee

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

Durham Christian Partnership
Year Ended 31 December 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

20. ES PASE

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

21. Cash generated from operations

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

Analysis of changes in net funds

The charity had no debt during the year.

22. Major donors and grant providers

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

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