

# EVANGEL CHURCH (DURHAM)

England & Wales · Charity number 1081574

## Details

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**Other names** EVANGEL CHURCH CHESTER-LE-STREET

**Status** Registered

**Legal form** Trust

**Registered** 2000-07-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Clifford Terrace  
Chester le Street  
DH3 3JL

**Phone** 01913869875

**Email** [evangelchurch@gmail.com](mailto:evangelchurch@gmail.com)

**Website** [www.evangelchurch.org.uk](http://www.evangelchurch.org.uk)

## Activities

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**Objects:** TO ADVANCE CHRISTIAN RELIGION, IN PARTICULAR TO CONTINUE AN EXISTING AND GROWING WORK AS A CHURCH IN CHESTER-LE-STREET, CO DURHAM AND IN SUCH OTHER PLACE OR PLACES AS SHALL BE DECIDED UPON THE FURTHERANCE OF THE OTHER CHARITABLE WORK OF THE CHURCH CONSISTENTLY WITH THE DOCTRINES BY PROCLAIMING AND FURTHERING THE GOSPEL OF GOD CONCERNING HIS SON JESUS CHRIST OUR LORD AND THE PREACHING AND TEACHING OF THE WORD OF GOD ("THE GOSPEL") CONSISTENTLY WITH THE STATEMENT OF FAITH

**Activities:** The Charity represents a Christian congregation in Chester le Street, Co Durham providing pastoral ministry, public worship services, children and young people's work, evangelism, and teaching. It accommodates Durham Christian Partnership's rehabilitation, counselling and food bank collection work .It supports missionaries in UK and overseas, but does not respond to unsolicited funding requests .

## Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** CHESTER-LE-STREET
- Durham

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£50,645	£53,364	-	-
2023-12-31	£52,646	£38,169	-	-
2022-12-31	£46,264	£57,140	-	-
2021-12-31	£46,290	£44,697	-	-
2020-12-31	£37,091	£29,498	-	-

## Trustees

Name	Role	Appointed
Rev JOSEPH CORRY WALTON BAHonsPGSE	Chair	1998-09-18
Christine Alice May Wilson BSc Hons		2022-02-20
KENNETH JOHN PARSONS CA		1998-09-18
SANDRA ROONEY		
Shirley Linda Lewis		2019-12-05

**EVANGEL CHURCH (DURHAM)**

England & Wales - Charity number 1081574

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# Accounts

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**Evangel Church (Durham)**

**Evangel Church (Durham)  
Trustees' Report and Financial Statements  
For the year ended 31st December 2024**

**Registered Charity No. 1081574**

## **Evangel Church (Durham)**

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**Evangel Church (Durham)**

**Legal and administrative information**

**Status:** Declaration of Trust dated 18th September 1988

**Trustees**

Joseph Corry Walton  
Kenneth John Parsons  
Sandra Rooney  
Shirley Linda Lewis  
Christine Wilson

**Registered Office**

Evangel Church  
Clifford terrace  
Co. Durham  
DH3 3JL

**Independent Examiner**

B J Straughan FCA  
B J Straughan and Co  
Epworth House  
7 Lucy Street  
Chester le Street  
DH3 3UP

**Business address**

Evangel Church  
Clifford terrace  
Co. Durham  
DH3 3JL

**Bankers**

The Co-operative Bank plc  
Front Street  
Chester le street

## **Evangel Church (Durham)**

### **Trustees' Report**

**For the year ended 31st December 2024**

#### **Charitable Objects**

The objects are "to advance Christian Religion, in particular to continue an existing work as a church in Chester-le-Street, Co. Durham and in such other place or places as shall be decided upon, the furtherance of other charitable work of the Church consistently with the doctrines by proclaiming and furthering the Gospel of God concerning His Son Jesus Christ Our Lord and the preaching and teaching of the Word of God ("The Gospel") consistently with the statement of faith ("the Doctrine") set forth in the Schedule hereto".

These objects are self-explanatory, but have been, and are being, satisfied by the maintaining of a congregation and church structure among a group of believers centred in the church at Durham Road, Chester-le-Street.

#### **Organisational Structure**

The Charity is a Trust governed by a Board of Trustees, which meets approximately quarterly, its decisions are made by the unanimous agreement of the Trustees. Trustees are appointed by resolution of the existing Trustees. It is an autonomous legal entity.

#### **Review of activities and achievements**

We have held a morning and an evening service every Sunday throughout the year, including Christmas day, Good Friday and first Saturday of each month a Praise, Worship Communion Service, a ladies group has met once and a Bible Study/Prayer meeting has taken place each Thursday evening.

We continued the telephone services each Sunday afternoon, which has been designed to meet the needs of those unable to attend church and has been well supported.

Visitation u one of Elders Peter Luckman and our Deacon Shirley Lewis has been ongoing, ministering to the needs of disadvantaged elderly and sick members.

New members have been added, and baptisms have taken place.

We have continued to provide Durham Christian Partnership with space at cost to enable their provision of various ministries to the community including Citizens Advice, Food Bank, CMA and Homegroup (Changed name Jan 2025 DASH) We also provide space for Co Anon which supports family members of addiction.

We allowed Redeemer Church the use of our building on a Friday evening to hold their Youth Group. They also has a baptism service.

We have continued to support Overseas Missions in India, Rusia and the Philippines to extent of £2100.

As at 31st December 2024 the restricted fund for building work stand at £10,640.

Our Thanks are due for the loving support of all our members

**Evangel Church (Durham)**  
**Trustees Report (continued)**  
**For the year ended 31st December 2024**

**Reserves**

The policy on reserves is to leave sufficient reserves in the unrestricted funds to meet planned objectives, and to have three months' expenditure in hand after allowing for current liabilities. At 31st December 2024 net current assets were £24,395 of which £6,321 was attributable to restricted funds, leaving £18,074 unrestricted.

Also comprised within unrestricted funds are the church building with a written down value of £97,704 and equipment with a written down value of £3,804

**As at 31/12/2024 the reserves of the Charity were:**

Restricted for building improvements	10,640
Unrestricted funds	<u>115,263</u>
	<u>125,903</u>

**Going Concern**

In the opinion of the Trustees the charity can continue to operate for the foreseeable future and the going concern basis of accounting is therefore appropriate.

**Investment powers, policy and performance**

Funds not immediately needed are invested on short term deposit.

**Grant making policy**

The charity makes grants exclusively to ministries or ministers in response to needs personally known to the Trustees, and they do not consider applications from fund-raisers.

**Governance and internal control**

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

**Evangel Church (Durham)**  
**Trustees Report (continued)**  
**For the year ended 31st December 2024**

**Statement of Trustees' responsibilities**

Charity 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 charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently,

make judgments and estimates that are reasonable and prudent,

state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed in the financial statements, and,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 29/10/2025 and signed on their behalf by:



Rev J C Walton

**Evangel Church (Durham)**

Independent Examiner's Report to the Trustees of Evangel Church Durham

I report on the accounts of the Church for the year ended 31st December 2024 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to :

examine the accounts (under section 145 of the 2011 Act);

follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and

state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

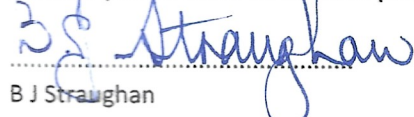
In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:


the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (accounts and reports) Regulation 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
B J Straughan  
B J Straughan and Co  
Chartered Accountants

  
Date

Epworth House  
7 Lucy Street  
Chester le Street  
County Durham  
DH3 3UP

Evangel Church (Durham)

Statement of Financial Activities  
For the year ended 31st December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income and endowments from:					
Donations	2	33226	9519	42745	45026
Investment income		0	0	0	0
Other	3	7900	0	7900	7620
<b>Total</b>		<b>41126</b>	<b>9519</b>	<b>50645</b>	<b>52646</b>
Expenditure on Charitable activities:					
Grants payable	4	2600	0	2600	2802
Premises, teaching and worship and pastoral costs	5	29575	12394	41969	27094
Support costs	6	3206	0	3206	3116
Management and administration	7	5589	0	5589	5157
<b>Total</b>		<b>40970</b>	<b>12394</b>	<b>53364</b>	<b>38169</b>
Net income		156	-2875	-2719	14477
Transfers between funds		0	0	0	0
<b>Net movement in funds</b>		<b>156</b>	<b>-2875</b>	<b>-2719</b>	<b>14477</b>
<b>Total funds brought forward</b>		<b>115107</b>	<b>13515</b>	<b>128622</b>	<b>114145</b>
<b>Total funds carried forward</b>		<b>115263</b>	<b>10640</b>	<b>125903</b>	<b>128622</b>

The notes on pages 8 to 12 form an integral part of these financial statements

Evangel Church (Durham)

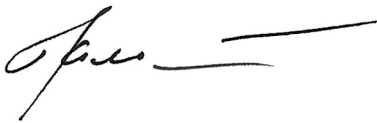
Balance Sheet

As at 31st December 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		101508		103559
Current assets					
Debtors	10	584		618	
Cash at bank and in hand		26879		29253	
		<u>27463</u>		<u>29871</u>	
Creditors: amounts falling due within one year	11	<u>-3068</u>		<u>-4808</u>	
Net current assets			24395		25063
Net assets			<u>125903</u>		<u>128622</u>
Funds					
Unrestricted funds	13		115263		115107
Restricted funds	14		10640		13515
			<u>125903</u>		<u>128622</u>

The notes on pages 8 to 12 form an integral part of these financial statements

This report was approved by the Trustees on 29/10/2025 and signed on their behalf by:



Rev J C Walton

## Evangel Church (Durham)

### Notes to the financial statements

For the year ended 31st December 2024

#### 1 Accounting Policies

##### a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) issued in January 2022, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1st January 2023.

The financial statements are prepared on a going concern basis under the historical cost convention.

##### b) Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

##### c) Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### d) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold premises - none before 2011, additions thereafter, 4 - 20% straight line

PA and video	20% straight line
Fixtures, fittings and equipment	10% straight line
Piano	10% straight line

Evangel Church (Durham)

Notes to the financial statements ( continued )  
For the year ended 31st December 2024

	2024			2023		
	Unrestricted Funds	Restricted Funds	2024 Total	Unrestricted Funds	Restricted Funds	2023 Total
<b>2 Donations</b>						
Tithes and Offerings except gift aided	12783	2000	14783	16811	0	16811
Gift aided donations	17666	7519	25185	16499	4521	21020
Special gifts from members	2657	0	2657	3000	2000	5000
Special gifts	120	0	120	1095	1100	2195
	<u>33226</u>	<u>9519</u>	<u>42745</u>	<u>37405</u>	<u>7621</u>	<u>45026</u>
<b>3 Other</b>						
Gifts from outside organisations for use of premises:						
Foodbank	7340		7340	7340		7340
Polling station fee	560		560	280		280
	<u>7900</u>	<u>0</u>	<u>7900</u>	<u>7620</u>	<u>0</u>	<u>7620</u>
<b>4 Grants payable</b>						
Gifts against poverty			0	47	0	47
Gifts to missionaries in India, Russia and Philippines	960	0	960	1920	0	1920
DCMCH Childrens Home	840	0	840	50	0	50
Ministry to sick or elderly	0	0	0	50	0	50
Other gifts	500	0	500	735	0	735
Gift to Misionary to Russia	300	0	300	0	0	0
	<u>2600</u>	<u>0</u>	<u>2600</u>	<u>2802</u>	<u>0</u>	<u>2802</u>
<b>5 Premises, teaching and worship, and pastoral costs</b>						
Premises						
Light, heat and water	9793		9793	8502	0	8502
Repairs and maintenance	1037	12394	13431	458		458
Teaching and worship						
Church supplies and small gifts	851		851	667	0	667
Virtual services	100		100	171	0	171
Children	145		145	256	0	256
Wedding and funerals	0		0	0	0	0
Pastoral						
Staff costs ( note 8 )	16208		16208	15600	0	15600
Travel by Elders	1441		1441	1440	0	1440
	<u>29575</u>	<u>12394</u>	<u>41969</u>	<u>27094</u>	<u>0</u>	<u>27094</u>
<b>6 Support cost</b>						
Depreciation of office equipment, PA and piano and buildings	3206	0	3206	3116	0	3116
	<u>3206</u>	<u>0</u>	<u>3206</u>	<u>3116</u>	<u>0</u>	<u>3116</u>

Evangel Church (Durham )

Notes to the financial statements ( continued)  
For the year ended 31st December 2024

2024

2023

7 Management and administration	Unrestricted Funds	Restricted Funds	2024 Total	Unrestricted Funds	Restricted Funds	2023 Total
Publicity	86		86	202		202
Insurances	2307		2307	2183		2183
Printing, postage and stationery	297		297	181		181
Independent examiner's fee	1336		1336	1065		1065
Payroll and software	104		104	104		104
Pastor's office expenses	312		312	312		312
Treasurer's office expenses	312		312	312		312
Internet services	835		835	798		798
Legal and Professional	0		0	0		0
	5589	0	5589	5157	0	5157

8 Trustees' emoluments

During the year, Pastor J.C. Walton earned £13,596 for his services as a Pastor and was reimbursed £212.40 for travelling expenses and £312 (included in management and administration )for the use of his home as an office and for the use of his telephone. There were also payments totalling £2,400 into his pension plan.

9 Tangible fixed assets	Freehold land and buildings	Furniture Fixtures and Fittings	PA and Video	Piano	Total
<b>Cost</b>					
At 1st January 2024	118960	17239	808	1889	138896
Additions	0	1155	0	0	1155
At 31st December 2024	118960	18394	808	1889	140051
<b>Depreciation</b>					
At 1st January 2024	18869	13771	808	1889	35337
Charge for year	2387	819	0	0	3206
At 31st December 2024	21256	14590	808	1889	38543
<b>Net book values</b>					
At 31st December 2024	97704	3804	0	0	101508
At 31st December 2023	100091	3468	0	0	103559

Evangel Church (Durham)

Notes to the financial statements ( continued)  
For the year ended 31st December 2024

10 Debtors	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
Income tax recoverable	509	0	509	557
Prepayments	75	0	75	61
	584	0	584	618

11 Creditors: amounts falling due within one year	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
Creditors	0	0	0	2117
PAYE and social security costs	0	0	0	660
Sundry creditors and accruals	3068	0	3068	2031
	3068	0	3068	4808

12 Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	2023 Total
Fund balances at 31st December 2024, represented by:			
Tangible fixed assets	101508	0	101508
Current assets	16823	10640	27463
Current liabilities	-3068	0	-3068
	115263	10640	125903

Evangel Church (Durham)

Notes to the financial statements ( continued )  
For the year ended 31st December 2024

13 Unrestricted funds

	As at 01/01/2024	Incoming resources	Outgoing Resources	Transfer between Funds	As at 31/12/2024
General resources	113922	40464	40970		113416
Designated fund contingency	1185	662	0		1847
	<u>115107</u>	<u>41126</u>	<u>40970</u>	<u>0</u>	<u>115263</u>

Purposes of designated funds:

Designated fund : contingency. A fund is maintained should a need arise within the Church, eg any member in financial need. Following the death of Rev John Levy, whose teaching ministry was operated under the name of Nehemiah Project, the fund has been maintained at £25.00 per calander month.

14 Restricted funds

	As at 01/01/2024	Incoming resources	Outgoing Resources	Transfer between Funds	As at 31/12/2024
Building expansion fund	13515	9519	12394	0	10640
	<u>13515</u>	<u>9519</u>	<u>12394</u>	<u>0</u>	<u>10640</u>

Purposes of restricted funds:

The building expansion fund is to meet the cost of proposed works where the donors have specifically required it to be so used and it is maintained out of such donations, any grants from external sources and repayments received under gift aid since the fund was set up.

**EVANGEL CHURCH (DURHAM)**

England & Wales - Charity number 1081574

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# Accounts

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**Evangel Church (Durham)**

**Evangel Church (Durham)  
Trustees' Report and Financial Statements  
For the year ended 31st December 2023**

**Registered Charity No. 1081574**

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## **Evangel Church (Durham)**

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**Evangel Church (Durham)**

**Legal and administrative information**

**Status:** Declaration of Trust dated 18th September 1988

**Trustees** Joseph Corry Walton  
Kenneth John Parsons  
Sandra Rooney  
Shirley Linda Lewis  
Christine Wilson

**Registered Office** Evangel Church  
Clifford terrace  
Co. Durham  
DH3 3JL

**Independent Examiner** B J Straughan FCA  
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**Business address** Evangel Church  
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Front Street  
Chester le street

## **Evangel Church (Durham)**

### **Trustees' Report**

**For the year ended 31st December 2023**

#### **Charitable Objects**

The objects are "to advance Christian Religion, in particular to continue an existing work as a church in Chester-le-Street, Co. Durham and in such other place or places as shall be decided upon, the furtherance of other charitable work of the Church consistently with the doctrines by proclaiming and furthering the Gospel of God concerning His Son Jesus Christ Our Lord and the preaching and teaching of the Word of God ('The Gospel') consistently with the statement of faith ("the Doctrine") set forth in the Schedule hereto".

These objects are self-explanatory, but have been, and are being, satisfied by the maintaining of a congregation and church structure among a group of believers centred in the church at Durham Road, Chester-le-Street.

#### **Organisational Structure**

The Charity is a Trust governed by a Board of Trustees, which meets approximately quarterly, its decisions are made by the unanimous agreement of the Trustees. Trustees are appointed by resolution of the existing Trustees. It is an autonomous legal entity.

#### **Review of activities and achievements**

We have held a morning and an evening service every Sunday throughout the year, including Christmas day, Good Friday and first Saturday of each month Praise Worship Communion Service and a Ladies group on a Monday once a month. providing worship, Holy Communion and Biblical teaching and presentation of the Gospel of Salvation, and a meeting on Thursday evenings

We have continued our telephone services on Sunday afternoons, particularly for those unable to attend church and this has been well supported.

Our visiting team, being Peter Luckman one of our elders, and Shirley Lewis our deacon, have continued ministering practically and spiritually to disadvantaged, elderly and sick members.

Small Christmas gifts were distributed to all our members. New members have been added to the church and a baptism service has been held.

We have continued to provide Durham Christian Partnership with space at cost, this area houses their various expanding community-oriented ministries including food bank Citizen Advice, CMA Budget Buddies, Durham Employability, Co Anon and Homegroup.

Overseas ministries continued to be supported to the extent of £1970.

As at 31st December 2023 the restricted fund for building work stand at £13,515, which will be absorbed in necessary re-roofing the back hall and repair to entrance porch and more accessible disabled at 2 entrances.

As always, my personal thanks go to the whole church membership, trustees and officers for their unwavering support and love in what has been a difficult year for myself and my wife

**Evangel Church (Durham)**  
**Trustees Report (continued)**  
**For the year ended 31st December 2023**

**Reserves**

The policy on reserves is to leave sufficient reserves in the unrestricted funds to meet planned objectives, and to have three months' expenditure in hand after allowing for current liabilities. At 31st December 2023 net current assets were £25,063 of which £13,515 was attributable to restricted funds, leaving £11,548 unrestricted.

Also comprised within unrestricted funds are the church building with a written down value of £100,091 and equipment with a written down value of £3,468

**As at 31/12/2023 the reserves of the Charity were:**

Restricted for building improvements	13,515
Unrestricted funds	<u>115,107</u>
	<u>128,622</u>

**Going Concern**

In the opinion of the Trustees the charity can continue to operate for the foreseeable future and the going concern basis of accounting is therefore appropriate.

**Investment powers, policy and performance**

Funds not immediately needed are invested on short term deposit.

**Grant making policy**

The charity makes grants exclusively to ministries or ministers in response to needs personally known to the Trustees, and they do not consider applications from fund-raisers.

**Governance and internal control**

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

**Evangel Church (Durham)**  
**Trustees Report (continued)**  
**For the year ended 31st December 2023**

**Statement of Trustees' responsibilities**

Charity 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 charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently,

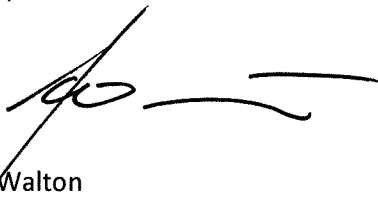
make judgments and estimates that are reasonable and prudent,

state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed in the financial statements, and,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on .....30/9/2024..... and signed on their behalf by:



Rev J C Walton

**Evangel Church (Durham)**

Independent Examiner's Report to the Trustees of Evangel Church Durham

I report on the accounts of the Church for the year ended 31st December 2023 which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to :

examine the accounts (under section 145 of the 2011 Act);

follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and

state whether particular matters have come to my attention.

**Basis of Independent Examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

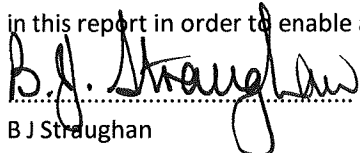
In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (accounts and reports) Regulation 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



B J Straughan  
B J Straughan and Co  
Chartered Accountants

7th October 2024

Date

Epworth House  
7 Lucy Street  
Chester le Street  
County Durham  
DH3 3UP

**Evangel Church (Durham)**

**Statement of Financial Activities  
For the year ended 31st December 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income and endowments from:					
Donations	2	37405	7621	45026	40964
Investment income		0	0	0	0
Other	3	7620	0	7620	5300
<b>Total</b>		<b>45025</b>	<b>7621</b>	<b>52646</b>	<b>46264</b>
Expenditure on Charitable activities:					
Grants payable	4	2802	0	2802	2286
Premises, teaching and worship and pastoral costs	5	27094	0	27094	46616
Support costs	6	3116	0	3116	3782
Management and administration	7	5157	0	5157	4456
<b>Total</b>		<b>38169</b>	<b>0</b>	<b>38169</b>	<b>57140</b>
Net income		6856	7621	14477	-10876
Transfers between funds		0	0	0	0
<b>Net movement in funds</b>		<b>6856</b>	<b>7621</b>	<b>14477</b>	<b>-10876</b>
Total funds brought forward		108251	5894	114145	125021
<b>Total funds carried forward</b>		<b>115107</b>	<b>13515</b>	<b>128622</b>	<b>114145</b>

The notes on pages 8 to 12 form an integral part of these financial statements

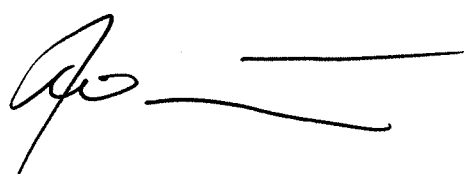
Evangel Church (Durham)

Balance Sheet  
As at 31st December 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		103559		106675
Current assets					
Debtors	10	618		1966	
Cash at bank and in hand		29253		9303	
		<u>29871</u>		<u>11269</u>	
Creditors: amounts falling due within one year	11	<u>-4808</u>		<u>-3799</u>	
Net current assets			25063		7470
Net assets			<u>128622</u>		<u>114145</u>
Funds					
Unrestricted funds	13		115107		108251
Restricted funds	14		13515		5894
			<u>128622</u>		<u>114145</u>

The notes on pages 8 to 12 form an integral part of these financial statements

This report was approved by the Trustees on .....30/9/2024..... and signed on their behalf by:

  
Rev J C Walton

## Evangel Church (Durham)

### Notes to the financial statements

For the year ended 31st December 2023

#### 1 Accounting Policies

##### a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1st January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention.

##### b) Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

##### c) Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### d) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold premises - none before 2011, additions thereafter, 4 - 20% straight line

PA and video	20% straight line
Fixtures, fittings and equipment	10% straight line
Piano	10% straight line

Evangel Church (Durham)

Notes to the financial statements ( continued )  
For the year ended 31st December 2023

	2023			2022		
	Unrestricted Funds	Restricted Funds	2023 Total	Unrestricted Funds	Restricted Funds	2022 Total
<b>2 Donations</b>						
Tithes and Offerings except gift aided	16811	0	16811	14341	0	14341
Gift aided donations	16499	4521	21020	19110	0	19110
Income from voluntary fund raising activities	3000	2000	5000	1233	0	1233
Special gifts	1095	1100	2195	1653	4627	6280
	<u>37405</u>	<u>7621</u>	<u>45026</u>	<u>36337</u>	<u>4627</u>	<u>40964</u>
<b>3 Other</b>						
Gifts from outside organisations for use of premises:						
Foodbank	7340		7340	5300		5300
Polling station fee	280		280	0		0
	<u>7620</u>	<u>0</u>	<u>7620</u>	<u>5300</u>	<u>0</u>	<u>5300</u>
<b>4 Grants payable</b>						
Gifts against poverty	47	0	47	0	0	0
Gifts to missionaries and other institutions	1920	0	1920	960	0	960
DCMCH Childrens Home	50	0	50	840	0	840
Ministry to sick or elderly	50	0	50	186	0	186
Other gifts	735	0	735	0	0	0
Gift to Misionary to Russia	0	0	0	300	0	300
	<u>2802</u>	<u>0</u>	<u>2802</u>	<u>2286</u>	<u>0</u>	<u>2286</u>
<b>5 Premises, teaching and worship, and pastoral costs</b>						
	Unrestricted Funds	Restricted Funds	2023 Total	Unrestricted Funds	Restricted Funds	2022 Total
Premises						
Light, heat and water	8502	0	8502	4612	0	4612
Repairs and maintenance	458		458	6078	17014	23092
Teaching and worship						
Church supplies and small gifts	667	0	667	1266	0	1266
Virtual services	171	0	171	110	0	110
Children	256	0	256	136	0	136
Hospitality	0	0	0	77	0	77
Wedding and funerals	0	0	0	280	0	280
Pastoral						
Staff costs ( note 8 )	15600	0	15600	15603	0	15603
Travel by Elders	1440	0	1440	1440	0	1440
	<u>27094</u>	<u>0</u>	<u>27094</u>	<u>29602</u>	<u>17014</u>	<u>46616</u>
<b>6 Support cost</b>						
Depreciation of office equipment, PA and piano and buildings	3116	0	3116	3782	0	3782
	<u>3116</u>	<u>0</u>	<u>3116</u>	<u>3782</u>	<u>0</u>	<u>3782</u>

Evangel Church (Durham )

Notes to the financial statements ( continued)  
For the year ended 31st December 2023

	2023			2022		
	Unrestricted Funds	Restricted Funds	2023 Total	Unrestricted Funds	Restricted Funds	2022 Total
<b>7 Management and administration</b>						
Publicity	202		202	202		202
Insurances	2183		2183	1458		1458
Printing, postage and stationery	181		181	148		148
Independent examiner's fee	1169		1169	941		941
Payroll and software	0		0	129		129
Pastor's office expenses	312		312	312		312
Treasurer's office expenses	312		312	312		312
Internet services	798		798	528		528
Legal and Professional	0		0	426		426
	<u>5157</u>	<u>0</u>	<u>5157</u>	<u>4456</u>	<u>0</u>	<u>4456</u>

**8 Trustees' emoluments**

During the year, Pastor J.C. Walton earned £12,668 for his services as a Pastor and was reimbursed £535.50 for travelling expenses and £312 (included in management and administration )for the use of his home as an office and for the use of his telephone. There were also payments totalling £2,400 into his pension plan.

<b>9 Tangible fixed assets</b>	Freehold land	Furniture	PA and Video	Piano	Total
	and buildings	Fixtures and Fittings			
<b>Cost</b>					
At 1st January 2023	118960	17239	808	1889	138896
Additions	0	0	0	0	0
At 31st December 2023	<u>118960</u>	<u>17239</u>	<u>808</u>	<u>1889</u>	<u>138896</u>
<b>Depreciation</b>					
At 1st January 2023	16482	13042	808	1889	32221
Charge for year	2387	729	0	0	3116
At 31st December 2023	<u>18869</u>	<u>13771</u>	<u>808</u>	<u>1889</u>	<u>35337</u>
<b>Net book values</b>					
At 31st December 2023	<u>100091</u>	<u>3468</u>	<u>0</u>	<u>0</u>	<u>103559</u>
At 31st December 2023	<u>102478</u>	<u>4197</u>	<u>0</u>	<u>0</u>	<u>106675</u>

Evangel Church (Durham)

Notes to the financial statements ( continued)

For the year ended 31st December 2023

10 Debtors	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
Income tax recoverable	557	0	557	1877
Prepayments	61	0	61	89
	618	0	618	1966

11 Creditors: amounts falling due within one year	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
Creditors	2117	0	2117	1295
PAYE and social security costs	660	0	660	716
Sundry creditors and accruals	2031	0	2031	1788
	4808	0	4808	3799

12 Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	2023 Total
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Fund balances at 31st December 2023, represented by:

Tangible fixed assets	103559	0	103559
Current assets	16356	13515	29871
Current liabilities	-4808	0	-4808
	115107	13515	128622

**Evangel Church (Durham)**

**Notes to the financial statements ( continued )  
For the year ended 31st December 2023**

**13 Unrestricted funds**

	As at 01/01/2023	Incoming resources	Outgoing Resources	Transfer between Funds	As at 31/12/2023
General resources	107451	44205	37434	-300	113922
Designated fund contingency	800	820	735	300	1185
	<u>108251</u>	<u>45025</u>	<u>38169</u>	<u>0</u>	<u>115107</u>

**Purposes of designated funds:**

Designated fund : contingency. A fund is maintained should a need arise within the Church, eg any member in financial need. Following the death of Rev John Levy, whose teaching ministry was operated under the name of Nehemiah Project, the fund has been maintained at £25.00 per calander month.

**14 Restricted funds**

	As at 01/01/2023	Incoming resources	Outgoing Resources	Transfer between Funds	As at 31/12/2023
Building expansion fund	5894	7621	0	0	13515
	<u>1098</u>	<u>7621</u>	<u>0</u>	<u>0</u>	<u>13515</u>

**Purposes of restricted funds:**

The building expansion fund is to meet the cost of proposed works where the donors have specifically required it to be so used and it is maintained out of such donations, any grants from external sources and repayments received under gift aid since the fund was set up.

**14 Related Party transaction**

A company wholly owned by a relative of a trustee K J Parsons, David Parsons Limited, did building work for the Charity, to the extent of £205

**EVANGEL CHURCH (DURHAM)**

England & Wales - Charity number 1081574

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# Accounts

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**Evangel Church (Durham)**

**Evangel Church (Durham)  
Trustees' Report and Financial Statements  
For the year ended 31st December 2022**

**Registered Charity No. 1081574**

## **Evangel Church (Durham)**

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<b>Statement of financial activities</b>	6
<b>Balance sheet</b>	7
<b>Notes to the financial statements</b>	8 - 12

## **Evangel Church (Durham)**

### **Legal and administrative information**

**Status:** Declaration of Trust dated 18th September 1988

**Trustees** Joseph Corry Walton  
Kenneth John Parsons  
Sandra Rooney  
Shirley Linda Lewis  
Christine Wilson

**Registered Office** Evangel Church  
Clifford terrace  
Co. Durham  
DH3 3JL

**Independent Examiner** B J Straughan FCA  
B J Straughan and Co  
Epworth House  
7 Lucy Street  
Chester le Street  
DH3 3UP

**Business address** Evangel Church  
Clifford terrace  
Co. Durham  
DH3 3JL

**Bankers** Co-operative Bank Plc  
P O Box 50  
Skelmersdale  
WN8 6YL

## **Evangel Church (Durham)**

### **Trustees' Report**

**For the year ended 31st December 2022**

#### **Charitable Objects**

The objects are "to advance Christian Religion, in particular to continue an existing work as a church in Chester-le-Street, Co. Durham and in such other place or places as shall be decided upon, the furtherance of other charitable work of the Church consistently with the doctrines by proclaiming and furthering the Gospel of God concerning His Son Jesus Christ Our Lord and the preaching and teaching of the Word of God ("The Gospel") consistently with the statement of faith ("the Doctrine") set forth in the Schedule hereto".

These objects are self-explanatory, but have been, and are being, satisfied by the maintaining of a congregation and church structure among a group of believers centred in the church at Durham Road, Chester-le-Street.

#### **Organisational Structure**

The Charity is a Trust governed by a Board of Trustees, which meets approximately quarterly, its decisions are made by the unanimous agreement of the Trustees. Trustees are appointed by resolution of the existing Trustees. It is an autonomous legal entity.

#### **Review of activities and achievements**

We have held a morning and an evening service every Sunday throughout the year, including Christmas day, providing worship, Holy Communion and Biblical teaching and presentation of the Gospel of Salvation, and a meeting on Thursday evenings

We have continued our telephone services on Sunday afternoons, particularly for those unable to attend church and this has been well supported.

Our visiting team, being Peter Luckman one of our elders, and Shirley Lewis our deacon, have continued ministering practically and spiritually to disadvantaged, elderly and sick members.

Small Christmas gifts were distributed to all our members. New members have been added to the church and a baptism service has been held.

We have continued to provide Durham Christian Partnership with space at cost, this area houses their various expanding community-oriented ministries including food bank distribution, and, since 2022, debt and addiction counselling.

Overseas ministries continued to be supported in India, the Philippines, and Russia to the extent of £2100.

Following last year's decoration of the Sanctuary, we have redesigned and rebuilt the platform and baptistry, and new carpeting and wood effect flooring have been fitted, the cost of these improvements in 2022 being approximately £23,000.

Other minor repairs and maintenance have been carried out including repairs to the garden wall and roof.

As at 30th September 2023 the restricted fund for building work stood at £11,195, which will be absorbed in necessary re-roofing the back hall

As always, my personal thanks go to the whole church membership, trustees and officers for their unwavering support and love in what has been a difficult year for myself and my wife

**Evangel Church (Durham)**  
**Trustees Report (continued)**  
**For the year ended 31st December 2022**

**Reserves**

The policy on reserves is to leave sufficient reserves in the unrestricted funds to meet planned objectives, and to have three months' expenditure in hand after allowing for current liabilities. At 31st December 2022 net current assets were £7,470 of which £5,894 was attributable to restricted funds, leaving £1,576 unrestricted.

Also comprised within unrestricted funds are the church building with a written down value of £105,222 and equipment with a written down value of £5,235

**As at 31/12/2022 the reserves of the Charity were:**

Restricted for building improvements	5,894
Unrestricted funds	<u>108,251</u>
	<u>114,145</u>

**At 30th September 2023 the net balances in the funds were :**

Unrestricted	£10,255
Contingency	£724
Building Fund	<u>£11,195</u>
Total	<u>£22,174</u>

**Total income 01/01/2023 to 30/09/2023 was** £37,766

**Going Concern**

In the opinion of the Trustees the charity can continue to operate for the foreseeable future and the going concern basis of accounting is therefore appropriate.

**Investment powers, policy and performance**

Funds not immediately needed are invested on short term deposit.

**Grant making policy**

The charity makes grants exclusively to ministries or ministers in response to needs personally known to the Trustees, and they do not consider applications from fund-raisers.

**Governance and internal control**

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

**Evangel Church (Durham)**  
**Trustees Report (continued)**  
**For the year ended 31st December 2022**

**Statement of Trustees' responsibilities**

Charity 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 charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently,

make judgments and estimates that are reasonable and prudent,

state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed in the financial statements, and,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on ..... and signed on their behalf by:

Rev J C Walton

**Evangel Church (Durham)**

Independent Examiner's Report to the Trustees of Evangel Church Durham

I report on the accounts of the Church for the year ended 31st December 2022 which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to :

examine the accounts (under section 145 of the 2011 Act);

follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and

state whether particular matters have come to my attention.

**Basis of Independent Examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (accounts and reports) Regulation 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
B J Straughan  
B J Straughan and Co  
Chartered Accountants

.....  
Date

Epworth House  
7 Lucy Street  
Chester le Street  
County Durham  
DH3 3UP

Evangel Church (Durham)

Statement of Financial Activities  
For the year ended 31st December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Income and endowments from:					
Donations	2	36337	4627	40964	42629
Investment income		0	0	0	1
Other	3	5300	0	5300	3660
Total		<u>41637</u>	<u>4627</u>	<u>46264</u>	<u>46290</u>
Expenditure on Charitable activities:					
Grants payable	4	2286	0	2286	2923
Premises, teaching and worship and pastoral costs	5	29602	17014	46616	34492
Support costs	6	3782	0	3782	3503
Management and administration	7	4456	0	4456	3779
Total		<u>40126</u>	<u>17014</u>	<u>57140</u>	<u>44697</u>
Net income		1511	-12387	-10876	1593
Transfers between funds		-17183	17183	0	0
Net movement in funds		<u>-15672</u>	<u>4796</u>	<u>-10876</u>	<u>1593</u>
Total funds brought forward		123923	1098	125021	123428
Total funds carried forward		<u>108251</u>	<u>5894</u>	<u>114145</u>	<u>125021</u>

The notes on pages 8 to 12 form an integral part of these financial statements

**Evangel Church (Durham)**

**Balance Sheet  
As at 31st December 2022**

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		106675		110457
Current assets					
Debtors	10	1966		1141	
Cash at bank and in hand		<u>9303</u>		<u>15332</u>	
		11269		16473	
Creditors: amounts falling due within one year	11	<u>-3799</u>		<u>-1909</u>	
Net current assets			7470		14564
Net assets			<u>114145</u>		<u>125021</u>
Funds					
Unrestricted funds	13		108251		123923
Restricted funds	14		<u>5894</u>		<u>1098</u>
			<u>114145</u>		<u>125021</u>

The notes on pages 8 to 12 form an integral part of these financial statements

This report was approved by the Trustees on ..... and signed on their behalf by:

Rev J C Walton

## Evangel Church (Durham)

### Notes to the financial statements

For the year ended 31st December 2022

#### 1 Accounting Policies

##### a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1st January 2016.

The financial statements are prepared on a going concern basis under the historical cost convention.

##### b) Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

##### c) Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### d) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold premises - none before 2011, additions thereafter, 4 - 20% straight line

PA and video	20% straight line
Fixtures, fittings and equipment	10% straight line
Piano	10% straight line

Evangel Church (Durham)

Notes to the financial statements ( continued )  
For the year ended 31st December 2022

2 Donations	2022			2021		
	Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
Tithes and Offerings except gift aided	14341	0	14341	21125	0	21125
Gift aided donations	19110	0	19110	12876	3520	16396
Income from voluntary fund raising activities	1233	0	1233	453	0	453
Special gifts	3260	3020	6280	0	4655	4655
	<b>37944</b>	<b>3020</b>	<b>40964</b>	<b>34454</b>	<b>8175</b>	<b>42629</b>

3 Other	Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
Gifts from outside organisations for use of premises:						
Foodbank	5300		5300	3500	0	3500
Polling station fee	0		0	160	0	160
	<b>5300</b>	<b>0</b>	<b>5300</b>	<b>3660</b>	<b>0</b>	<b>3660</b>

4 Grants payable	Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
Gifts against poverty	0	0	0	50	0	50
Gifts to missionaries and other institutions	960	0	960	1260	0	1260
DCMCH Childrens Home	840	0	840	840	0	840
Ministry to sick or elderly	186	0	186	248	0	248
Gift to Misionary to Russia	300	0	300	525	0	525
	<b>2286</b>	<b>0</b>	<b>2286</b>	<b>2923</b>	<b>0</b>	<b>2923</b>

5 Premises, teaching and worship, and pastoral costs	Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
Premises						
Light, heat and water	4612	0	4612	3138	0	3138
Repairs and maintenance	6078	17014	23092	5400	8745	14145
Teaching and worship						
Church supplies and small gifts	1266	0	1266	285	0	285
Virtual services	110	0	110	120	0	120
Children	136	0	136	128	0	128
Hospitality	77	0	77		0	0
Wedding and funerals	280	0	280	410	0	410
Pastoral						
Staff costs ( note 8 )	15603	0	15603	14325	0	14325
Travel by Elders	1440	0	1440	1941	0	1941
	<b>29602</b>	<b>17014</b>	<b>46616</b>	<b>25747</b>	<b>8745</b>	<b>34492</b>

6 Support cost	Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
Depreciation of office equipment, PA and piano and buildings	3782	0	3782	3503	0	3503
	<b>3782</b>	<b>0</b>	<b>3782</b>	<b>3503</b>	<b>0</b>	<b>3503</b>

Evangel Church (Durham )

Notes to the financial statements ( continued)  
For the year ended 31st December 2022

	2022			2021		
	Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
<b>7 Management and administration</b>						
Publicity	202		202	124		124
Insurances	1458		1458	1397		1397
Printing, postage and stationery	148		148	162		162
Independent examiner's fee	941		941	706		706
Staff training and reference material	0		0	29		29
Payroll and software	129		129	288		288
Pastor's office expenses	312		312	312		312
Treasurer's office expenses	312		312	234		234
Internet services	528		528	527		527
Legal and Professional	426		426	0		0
	<u>4456</u>	<u>0</u>	<u>4456</u>	<u>3779</u>	<u>0</u>	<u>3779</u>

**8 Trustees' emoluments**

During the year, Pastor J.C. Walton earned £12,668 for his services as a Pastor and was reimbursed £535.50 for travelling expenses and £312 for the use of his home as an office and for the use of his telephone. There were also payments totalling £2,400 into his pension plan.

<b>9 Tangible fixed assets</b>	Freehold land	Furniture	PA and Video	Piano	Total
	and buildings	Fixtures and Fittings			
<b>Cost</b>					
At 1st January 2022	118960	17239	808	1889	138896
Additions	0	0	0	0	0
At 31st December 2022	<u>118960</u>	<u>17239</u>	<u>808</u>	<u>1889</u>	<u>138896</u>
<b>Depreciation</b>					
At 1st January 2022	13738	12004	808	1889	28439
Charge for year	2744	1038	0	0	3782
At 31st December 2022	<u>16482</u>	<u>13042</u>	<u>808</u>	<u>1889</u>	<u>32221</u>
Net book values					
At 31st December 2022	<u>102478</u>	<u>4197</u>	<u>0</u>	<u>0</u>	<u>106675</u>
At 31st December 2021	<u>105222</u>	<u>5235</u>	<u>0</u>	<u>0</u>	<u>110457</u>

Evangel Church (Durham)

Notes to the financial statements ( continued)  
For the year ended 31st December 2022

<b>10 Debtors</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022 Total</b>	<b>2021 Total</b>
Other Debtors	0	0	0	606
Income tax recoverable	1260	617	1877	300
Prepayments	89	0	89	235
	<u>1349</u>	<u>617</u>	<u>1966</u>	<u>1141</u>

<b>11 Creditors: amounts falling due within one year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022 Total</b>	<b>2021 Total</b>
Creditors	1295	0	1295	413
PAYE and social security costs	716	0	716	399
Sundry creditors and accruals	1788	0	1788	1097
	<u>3799</u>	<u>0</u>	<u>3799</u>	<u>1909</u>

<b>12 Analysis of net assets between funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022 Total</b>
Fund balances at 31st December 2022, represented by:			
Tangible fixed assets	106675	0	106675
Current assets	5375	5894	11269
Current liabilities	-3799	0	-3799
	<u>108251</u>	<u>5894</u>	<u>114145</u>

## Evangel Church (Durham)

### Notes to the financial statements ( continued ) For the year ended 31st December 2022

#### 13 Unrestricted funds

	As at 01/01/2021	Incoming resources	Outgoing Resources	Transfer between Funds	As at 31/12/2021
General resources	123898	40862	40126	0	124634
Designated fund contingency	25	775	0	0	800
Designated building fund	0	0		0	0
	<u>123923</u>	<u>41637</u>	<u>40126</u>	<u>0</u>	<u>125434</u>

#### Purposes of designated funds:

Designated fund : contingency. A fund is maintained should a need arise within the Church, eg any member in financial need. Following the death of Rev John Levy, whose teaching ministry was operated under the name of Nehemiah Project, the fund has been maintained at £25.00 per calander month plus gits from Church members.

#### 14 Restricted funds

	As at 01/01/2021	Incoming resources	Outgoing Resources	Transfer between Funds	As at 31/12/2021
Building expansion fund	1098	4627	17014	17183	5894
	<u>1098</u>	<u>4627</u>	<u>17014</u>	<u>17183</u>	<u>5894</u>

#### Purposes of restricted funds:

The building expansion fund is to meet the cost of proposed works where the donors have specifically required it to be so used and it is maintained out of such donations, any grants from external sources and repayments received under gift aid since the fund was set up.

#### 14 Related Party transaction

A company wholly owned by a relative of a trustee K J Parsons, David Parsons Limited, did building work for the Charity, to the extent of £970

**EVANGEL CHURCH (DURHAM)**

England & Wales - Charity number 1081574

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# Accounts

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**Evangel Church (Durham)**

**Evangel Church (Durham)  
Trustees' Report and Financial Statements  
For the year ended 31st December 2021**

**Registered Charity No. 1081574**

## **Evangel Church (Durham)**

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## **Evangel Church (Durham)**

### **Legal and administrative information**

**Status:** Declaration of Trust dated 18th September 1988

**Trustees**

Joseph Corry Walton  
Kenneth John Parsons  
Sandra Rooney  
Shirley Linda Lewis  
Christine Wilson

**Registered Office**

Evangel Church  
Clifford terrace  
Co. Durham  
DH3 3JL

**Independent Examiner**

B J Straughan FCA  
B J Straughan and Co  
Epworth House  
7 Lucy Street  
Chester le Street  
DH3 3UP

**Business address**

Evangel Church  
Clifford terrace  
Co. Durham  
DH3 3JL

**Bankers**

Barclays Bank plc  
P O Box 258  
Northampton

## **Evangel Church (Durham)**

### **Trustees' Report**

**For the year ended 31st December 2021**

#### **Charitable Objects**

The objects are "to advance Christian Religion, in particular to continue an existing work as a church in Chester-le-Street, Co. Durham and in such other place or places as shall be decided upon, the furtherance of other charitable work of the Church consistently with the doctrines by proclaiming and furthering the Gospel of God concerning His Son Jesus Christ Our Lord and the preaching and teaching of the Word of God ('The Gospel') consistently with the statement of faith ("the Doctrine") set forth in the Schedule hereto".

These objects are self-explanatory, but have been, and are being, satisfied by the maintaining of a congregation and church structure among a group of believers centred in the church at Durham Road, Chester-le-Street.

#### **Organisational Structure**

The Charity is a Trust governed by a Board of Trustees, which meets approximately quarterly, its decisions are made by the unanimous agreement of the Trustees. Trustees are appointed by resolution of the existing Trustees. It is an autonomous legal entity.

#### **Review of activities and achievements**

Covid 19 restrictions meant that the church building remained closed for services until August.

However, this provided us with a window of opportunity to redecorate the sanctuary and most of the building. Roof repairs have again been carried out. The garden fence has been painted. Missions giving has been maintained throughout the pandemic.

Our visitation team, Peter Luckman and Shirley Lewis continued ministering practically and spiritually to disadvantaged, elderly and sick members.  
Small Christmas gifts were distributed to all our members.

3 virtual telephone services have taken place each week with over 2600 callers taking part up to the end of the year. In August due to our return to normal services this service was reduced to once a week on Sundays to serve our housebound members and has continued ever since with an average of 11 households joining in.

Work has been progressed on the building with the tower being renovated and now awaiting painting. Funds have been raised for further repair and decoration to take place in 2021 in preparation for reopening the building.

Newsletters, emails, and phone calls ensured that we have maintained fellowship with one another, and that the gospel has been proclaimed.

We have continued to provide Durham Christian Partnership with space at cost, this area has been redecorated and now houses various social ministries including food bank distribution.

This has been a difficult year, hopefully never to be repeated, my thanks go again to our Elders, Trustees and all members for their wholehearted support and love,

**Evangel Church (Durham)**  
**Trustees Report (continued)**  
**For the year ended 31st December 2021**

**Reserves**

The policy on reserves is to leave sufficient reserves in the unrestricted funds to meet planned objectives, and to have three months' expenditure in hand after allowing for current liabilities. At 31st December 2021 net current assets were £14,564 of which £1,098 was attributable to restricted funds, leaving £13,466 unrestricted.

Also comprised within unrestricted funds are the church building with a written down value of £105,222 and equipment with a written down value of £5,235

**As at 31/12/2021 the reserves of the Charity were:**

Restricted for building improvements	1,098
Unrestricted funds	<u>123,923</u>
	<u>125,021</u>

**At 30th April 2022 the net balances in the funds were :**

Unrestricted	£15,450
Contingency	£50
Building Fund	<u>£3,261</u>
Total	<u>£18,761</u>

**Total income 01/01/2022 to 30/04/2022 was** £14,134

**Going Concern**

In the opinion of the Trustees the charity can continue to operate for the foreseeable future and the going concern basis of accounting is therefore appropriate.

**Investment powers, policy and performance**

Funds not immediately needed are invested on short term deposit.

**Grant making policy**

The charity makes grants exclusively to ministries or ministers in response to needs personally known to the Trustees, and they do not consider applications from fund-raisers.

**Governance and internal control**

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

**Evangel Church (Durham)**  
**Trustees Report (continued)**  
**For the year ended 31st December 2021**

**Statement of Trustees' responsibilities**

Charity 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 charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently,

make judgments and estimates that are reasonable and prudent,

state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed in the financial statements, and,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on ..... and signed on their behalf by:

Rev J C Walton

**Evangel Church (Durham)**

Independent Examiner's Report to the Trustees of Evangel Church Durham

I report on the accounts of the Church for the year ended 31st December 2021 which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to :

examine the accounts (under section 145 of the 2011 Act);

follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and

state whether particular matters have come to my attention.

**Basis of Independent Examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (accounts and reports) Regulation 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
B J Straughan  
B J Straughan and Co  
Chartered Accountants

.....  
Date

Epworth House  
7 Lucy Street  
Chester le Street  
County Durham  
DH3 3UP

**Evangel Church (Durham)**

**Statement of Financial Activities  
For the year ended 31st December 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income and endowments from:					
Donations	2	34454	8175	42629	33588
Investment income		1	0	1	3
Other	3	3660	0	3660	3500
Total		<u>38115</u>	<u>8175</u>	<u>46290</u>	<u>37091</u>
Expenditure on Charitable activities:					
Grants payable	4	2923	0	2923	2430
Premises, teaching and worship and pastoral costs	5	25747	8745	34492	19987
Support costs	6	3503	0	3503	3482
Management and administration	7	3779	0	3779	3599
Total		<u>35952</u>	<u>8745</u>	<u>44697</u>	<u>29498</u>
Net income		2163	-570	1593	7593
Transfers between funds				0	0
Net movement in funds		<u>2163</u>	<u>-570</u>	<u>1593</u>	<u>7593</u>
Total funds brought forward		121760	1668	123428	115835
Total funds carried forward		<u>123923</u>	<u>1098</u>	<u>125021</u>	<u>123428</u>

The notes on pages 8 to 12 form an integral part of these financial statements

**Evangel Church (Durham)**

**Balance Sheet  
As at 31st December 2021**

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		110457		113078
Current assets					
Debtors	10	1141		495	
Cash at bank and in hand		<u>15332</u>		<u>11546</u>	
		16473		12041	
Creditors: amounts falling due within one year	11	<u>-1909</u>		<u>-1691</u>	
Net current assets			14564		10350
Net assets			<u>125021</u>		<u>123428</u>
Funds					
Unrestricted funds	13		123923		121760
Restricted funds	14		<u>1098</u>		<u>1668</u>
			<u>125021</u>		<u>123428</u>

The notes on pages 8 to 12 form an integral part of these financial statements

This report was approved by the Trustees on ..... and signed on their behalf by:

Rev J C Walton

## Evangel Church (Durham)

### Notes to the financial statements

For the year ended 31st December 2021

#### 1 Accounting Policies

##### a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1st January 2016.

The financial statements are prepared on a going concern basis under the historical cost convention.

##### b) Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

##### c) Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### d) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold premises - none before 2011, additions thereafter, 4 - 20% straight line

PA and video	20% straight line
Fixtures, fittings and equipment	10% straight line
Piano	10% straight line

Evangel Church (Durham)

Notes to the financial statements ( continued )  
For the year ended 31st December 2021

	2021			2020		
	Unrestricted Funds	Restricted Funds	2021 Total	Unrestricted Funds	Restricted Funds	2020 Total
<b>2 Donations</b>						
Tithes and Offerings except gift aided	21125	0	21125	14069	0	14069
Gift aided donations	12876	3520	16396	13679	3598	17277
Wedding and funerals	0	0	0	150	0	150
Income from voluntary fund raising activities	453	0	453	72	0	72
Special gifts	0	4655	4655	0	2020	2020
	<u>34454</u>	<u>8175</u>	<u>42629</u>	<u>27970</u>	<u>5618</u>	<u>33588</u>
<b>3 Other</b>						
Gifts from outside organisations for use of premises:						
Foodbank	3500	0	3500	3500	0	3500
Polling station fee	160	0	160	0	0	0
	<u>3660</u>	<u>0</u>	<u>3660</u>	<u>3500</u>	<u>0</u>	<u>3500</u>
<b>4 Grants payable</b>						
Gifts against poverty	50	0	50	0	0	0
Gifts to missionaries and other institutions	1260	0	1260	1260	0	1260
DCMCH Childrens Home	840	0	840	840	0	840
Ministry to sick or elderly	248	0	248	330	0	330
Gift to Misionary to Russia	525	0	525	0	0	0
	<u>2923</u>	<u>0</u>	<u>2923</u>	<u>2430</u>	<u>0</u>	<u>2430</u>
<b>5 Premises, teaching and worship, and pastoral costs</b>						
Premises						
Light, heat and water	3138	0	3138	2651	0	2651
Repairs and maintenance	5400	8745	14145	644	0	644
Teaching and worship						
Church supplies and small gifts	285	0	285	247	0	247
Virtual services	120	0	120	275	0	275
Children	128	0	128	105	0	105
Hospitality		0	0	96	0	96
Wedding and funerals	410	0	410	200	0	200
Pastoral						
Staff costs ( note 8 )	14325	0	14325	13800	0	13800
Travel by Elders	1941	0	1941	1969	0	1969
	<u>25747</u>	<u>8745</u>	<u>34492</u>	<u>19987</u>	<u>0</u>	<u>19987</u>
<b>6 Support cost</b>						
Depreciation of office equipment, PA and piano and buildings	3503	0	3503	3482	0	3482
	<u>3503</u>	<u>0</u>	<u>3503</u>	<u>3482</u>	<u>0</u>	<u>3482</u>

Evangel Church (Durham )

Notes to the financial statements ( continued)  
For the year ended 31st December 2021

	2021		2020		2020 Total
	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds	
<b>7 Management and administration</b>					
Publicity	124		124	133	133
Insurances	1397		1397	1446	1446
Printing, postage and stationery	162		162	338	338
Independent examiner's fee	706		706	580	580
Staff training and reference material	29		29	0	0
Payroll and software	288		288	174	174
Pastor's office expenses	312		312	288	288
Treasurer's office expenses	234		234	0	0
Internet services	527		527	528	528
Legal and Professional	0		0	112	112
	<u>3779</u>	<u>0</u>	<u>3779</u>	<u>3599</u>	<u>3599</u>

**8 Trustees' emoluments**

During the year, Pastor J.C. Walton earned £11,925 for his services as a Pastor and was reimbursed £501 for travelling expenses and £312 for the use of his home as an office and for the use of his telephone. There were also payments totalling £2,400 into his pension plan.

9 Tangible fixed assets	Freehold land	Furniture	PA and Video	Piano	Total
	and buildings	Fixtures and Fittings			
<b>Cost</b>					
At 1st January 2021	118078	17239	808	1889	138014
Additions	882	0	0	0	882
At 31st December 2021	<u>118960</u>	<u>17239</u>	<u>808</u>	<u>1889</u>	<u>138896</u>
<b>Depreciation</b>					
At 1st January 2021	10994	11245	808	1889	24936
Charge for year	2744	759	0	0	3503
At 31st December 2021	<u>13738</u>	<u>12004</u>	<u>808</u>	<u>1889</u>	<u>28439</u>
Net book values					
At 31st December 2021	<u>105222</u>	<u>5235</u>	<u>0</u>	<u>0</u>	<u>110457</u>
At 31st December 2020	<u>107084</u>	<u>5994</u>	<u>0</u>	<u>0</u>	<u>113078</u>

Evangel Church (Durham)

Notes to the financial statements ( continued)  
For the year ended 31st December 2021

<b>10 Debtors</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
Other Debtors	606		606	0
Income tax recoverable	300		300	238
Prepayments	235		235	257
	<u>1141</u>	<u>0</u>	<u>1141</u>	<u>495</u>

<b>11 Creditors: amounts falling due within one year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
Creditors	413		413	168
PAYE and social security costs	399		399	582
Sundry creditors and accruals	1097		1097	941
	<u>1909</u>	<u>0</u>	<u>1909</u>	<u>1691</u>

<b>12 Analysis of net assets between funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2021 Total</b>
Fund balances at 31st December 2020, represented by:			
Tangible fixed assets	110457	0	110457
Current assets	15375	1098	16473
Current liabilities	-1909	0	-1909
	<u>123923</u>	<u>1098</u>	<u>125021</u>

## Evangel Church (Durham)

### Notes to the financial statements ( continued ) For the year ended 31st December 2021

#### 13 Unrestricted funds

	As at 01/01/2021	Incoming resources	Outgoing Resources	Transfer between Funds	As at 31/12/2021
General resources	117960	38115	31877	-300	123898
Designated fund contingency	300	0	575	300	25
Designated building fund	3500	0	3500	0	0
	<u>121760</u>	<u>38115</u>	<u>35952</u>	<u>0</u>	<u>123923</u>

#### Purposes of designated funds:

Designated fund : contingency. A fund is maintained should a need arise within the Church, eg any member in financial need. Following the death of Rev John Levy, whose teaching ministry was operated under the name of Nehemiah Project, the fund has been maintained at £25.00 per calander month.

Designated fund: building. We have maintained a fund to use for future building work this was exhausted by works by the end of May 2021.

#### 14 Restricted funds

	As at 01/01/2021	Incoming resources	Outgoing Resources	Transfer between Funds	As at 31/12/2021
Building expansion fund	1668	8175	8745		1098
	<u>1668</u>	<u>8175</u>	<u>8745</u>	<u>0</u>	<u>1098</u>

#### Purposes of restricted funds:

The building expansion fund is to meet the cost of proposed works where the donors have specifically required it to be so used and it is maintained out of such donations, any grants from external sources and repayments received under gift aid since the fund was set up.

#### 14 Related Party transaction

A company wholly owned by a relative of a trustee K J Parsons, David Parsons Limited, did building work for the Charity, to the extent of £220

A Trustee, Miss S L Lewis, was paid £234 as a contribution to her use of home as an office.

In the previous year a relative of a trustee (Joseph Corry Walton) , Mrs Walton was reimbursed telephone costs of £275 incurred in the provision of virtual services.

**EVANGEL CHURCH (DURHAM)**

England & Wales - Charity number 1081574

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# Accounts

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**Evangel Church (Durham)**

**Evangel Church (Durham)  
Trustees' Report and Financial Statements  
For the year ended 31st December 2020**

**Registered Charity No. 1081574**

## Evangel Church (Durham)

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**Evangel Church (Durham)**

**Legal and administrative information**

**Status:** Declaration of Trust dated 18th September 1988

**Trustees** Joseph Corry Walton  
Kenneth John Parsons  
Sandra Rooney  
Shirley Linda Lewis

**Registered Office** 4 Orchard Terrace  
Chester-le-Street  
Co. Durham  
DH3 3JU

**Independent Examiner** B J Straughan FCA  
B J Straughan and Co  
Epworth House  
7 Lucy Street  
Chester le Street  
DH3 3UP

**Business address** 4 Orchard Terrace  
Chester-le-Street  
Co. Durham  
DH3 3JU

**Bankers** Barclays Bank plc  
P O Box 258  
Northampton

## **Evangel Church (Durham)**

### **Trustees' Report**

**For the year ended 31st December 2020**

#### **Charitable Objects**

The objects are "to advance Christian Religion, in particular to continue an existing work as a church in Chester-le-Street, Co. Durham and in such other place or places as shall be decided upon, the furtherance of other charitable work of the Church consistently with the doctrines by proclaiming and furthering the Gospel of God concerning His Son Jesus Christ Our Lord and the preaching and teaching of the Word of God ('The Gospel') consistently with the statement of faith ("the Doctrine") set forth in the Schedule hereto".

These objects are self-explanatory, but have been, and are being, satisfied by the maintaining of a congregation and church structure among a group of believers centred in the church at Durham Road, Chester-le-Street.

#### **Organisational Structure**

The Charity is a Trust governed by a Board of Trustees, which meets approximately quarterly, its decisions are made by the unanimous agreement of the Trustees. Trustees are appointed by resolution of the existing Trustees. It is an autonomous legal entity.

#### **Review of activities and achievements**

This year has been a difficult one as since March we have been unable to hold church services due to Covid 19 restrictions.

However, the visitation team led by Peter Luckman has continued ministering both practically and spiritually the disadvantaged, elderly and sick members.

3 virtual telephone services have taken place each week with over 2800 callers taking part up to the end of the year. Walk and wave, newsletters, emails, and phone calls have ensured that we have maintained fellowship with one another, and that the gospel has been proclaimed.

Work has been progressed on the building with the tower being renovated and now awaiting painting. Funds have been raised for further repair and decoration to take place in 2021 in preparation for reopening the building.

Visitors have attended the Church, and some have made a commitment to the Lord Jesus Christ.

Missions giving has been maintained.

We have continued to provide Durham Christian Partnership with space for the Durham Food Bank at cost; next year the space will be used for food bank distribution, debt counselling, and work with recovering addicts.

My personal thanks go again to our Elders and Trustees and indeed to all members for their wholehearted support and love,

**Evangel Church (Durham)**  
**Trustees Report (continued)**  
**For the year ended 31st December 2020**

**Reserves**

The policy on reserves is to leave sufficient reserves in the unrestricted funds to meet planned objectives, and to have three months' expenditure in hand after allowing for current liabilities. At 31st December 2020 net current assets were £10,350 of which £1,668 was attributable to restricted funds, leaving £8,682 unrestricted.

Also comprised within unrestricted funds are the church building with a written down value of £107,084 and equipment with a written down value of £5,994

**As at 31/12/2020 the reserves of the Charity were:**

Restricted for building improvements	1,668
Unrestricted funds	<u>121,760</u>
	<u>123,428</u>

At 30th April 2021 the net current assets of the unrestricted fund was £10,360 and of the restricted fund £6,539, making a total of £16,899. None of the Restricted Funds have been spent during 2021. In the period from 1st January 2021 to 30th April 2021 the net income of the unrestricted funds was £995, and of the Restricted Fund was £4,897. A substantial commitment (as yet unquantifiable but believed to be in excess of £3,000) has been incurred on urgent repairs to the roof and removing a small tree growing out to the porch roof, which work will start on 10th, May 2021. There are major works due in restoring and redecorating the Sanctuary, the tower, and other parts of the building, including replastering and redecorating the ceiling squares in the Sanctuary and a quotation has been accepted of £11,940, with small variances if more of the ceiling needs repairing; this work to start in August. The total cost is therefore in the region of £15,000, of which £2,000 is not covered by Restricted and Designated Funds.

**Going Concern**

In the opinion of the Trustees the charity can continue to operate for the foreseeable future and the going concern basis of accounting is therefore appropriate.

**Investment powers, policy and performance**

Funds not immediately needed are invested on short term deposit.

**Grant making policy**

The charity makes grants exclusively to ministries or ministers in response to needs personally known to the Trustees, and they do not consider applications from fund-raisers.

**Governance and internal control**

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

**Evangel Church (Durham)**  
**Trustees Report (continued)**  
**For the year ended 31st December 2020**

**Statement of Trustees' responsibilities**

Charity 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 charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently,

make judgments and estimates that are reasonable and prudent,

state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed in the financial statements, and,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 25/5/21 and signed on their behalf by:



Rev J C Walton

**Evangel Church (Durham)**

Independent Examiner's Report to the Trustees of Evangel Church Durham

I report on the accounts of the Church for the year ended 31st December 2020 which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to :

examine the accounts (under section 145 of the 2011 Act);

follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and

state whether particular matters have come to my attention.

**Basis of Independent Examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

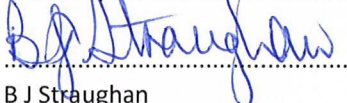
In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (accounts and reports) Regulation 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



B J Straughan  
B J Straughan and Co  
Chartered Accountants



Date

Epworth House  
7 Lucy Street  
Chester le Street  
County Durham  
DH3 3UP

Evangel Church (Durham)

Statement of Financial Activities  
For the year ended 31st December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Income and endowments from:					
Donations	2	27970	5618	33588	34969
Investment income		2	1	3	4
Other	3	3500	0	3500	3880
<b>Total</b>		<b>31472</b>	<b>5619</b>	<b>37091</b>	<b>38853</b>
Expenditure on Charitable activities:					
Grants payable	4	2430	0	2430	2653
Premises, teaching and worship and pastoral costs	5	19987	0	19987	19993
Support costs	6	3482	0	3482	3228
Management and administration	7	3599	0	3599	4334
<b>Total</b>		<b>29498</b>	<b>0</b>	<b>29498</b>	<b>30208</b>
Net income		1974	5619	7593	8645
Transfers between funds		6219	-6219	0	0
<b>Net movement in funds</b>		<b>8193</b>	<b>-600</b>	<b>7593</b>	<b>8645</b>
<b>Total funds brought forward</b>		<b>113567</b>	<b>2268</b>	<b>115835</b>	<b>107190</b>
<b>Total funds carried forward</b>		<b>121760</b>	<b>1668</b>	<b>123428</b>	<b>115835</b>

The notes on pages 8 to 12 form an integral part of these financial statements

Evangel Church (Durham)

Balance Sheet  
As at 31st December 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible asset	9		113078		110421
Current assets					
Debtors	10	495		911	
Cash at bank and in hand		<u>11546</u>		<u>6400</u>	
		12041		7311	
Creditors: amounts falling due within one year	11	<u>-1691</u>		<u>-1897</u>	
Net current assets			10350		5414
Net assets			<u>123428</u>		<u>115835</u>
Funds					
Unrestricted funds	13		121760		113567
Restricted funds	14		<u>1668</u>		<u>2268</u>
			<u>123428</u>		<u>115835</u>

The notes on pages 8 to 12 form an integral part of these financial statements

This report was approved by the Trustees on 25/5/21 and signed on their behalf by:

  
Rev J C Walton

## Evangel Church (Durham)

### Notes to the financial statements

For the year ended 31st December 2020

#### 1 Accounting Policies

##### a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1st January 2016.

The financial statements are prepared on a going concern basis under the historical cost convention.

##### b) Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

##### c) Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### d) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold premises - none before 2011, additions thereafter, 4 - 20% straight line

PA and video	20% straight line
Fixtures, fittings and equipment	10% straight line
Piano	10% straight line

Evangel Church (Durham)

Notes to the financial statements ( continued )  
For the year ended 31st December 2020

	2020			2019		
	Unrestricted Funds	Restricted Funds	2020 Total	Unrestricted Funds	Restricted Funds	2019 Total
<b>2 Donations</b>						
Tithes and Offerings except gift aided	14069	0	14069	9589	0	9589
Gift aided donations	13679	3598	17277	17479	4370	21849
Wedding and funerals	150	0	150	0	0	0
Income from voluntary fund raising activities	72	0	72	384	0	384
Special gifts	0	2020	2020	0	3147	3147
	<u>27970</u>	<u>5618</u>	<u>33588</u>	<u>27452</u>	<u>7517</u>	<u>34969</u>
<b>3 Other</b>						
Gifts from outside organisations for use of premises:						
Foodbank	3500	0	3500	3500	0	3500
Polling station fee	0	0	0	380	0	380
	<u>3500</u>	<u>0</u>	<u>3500</u>	<u>3880</u>	<u>0</u>	<u>3880</u>
<b>4 Grants payable</b>						
Gifts to visiting preachers	0	0	0	100	0	100
Gifts against poverty	0	0	0	55	0	55
Gifts to missionaries and other institutions	1260	0	1260	1560	0	1560
DCMCH Childrens Home	840	0	840	840	0	840
Ministry to sick or elderly	330	0	330	98	0	98
	<u>2430</u>	<u>0</u>	<u>2430</u>	<u>2653</u>	<u>0</u>	<u>2653</u>
<b>5 Premises, teaching and worship, and pastoral costs</b>						
Premises						
Light, heat and water	2651	0	2651	3234	0	3234
Repairs and maintenance	644	0	644	813	0	813
Teaching and worship						
Church supplies and small gifts	247	0	247	524	0	524
Virtual services	275	0	275	0	0	0
Children	105	0	105	120	0	120
Hospitality	96	0	96	329	0	329
Wedding and funerals	200	0	200	0	0	0
Pastoral						
Staff costs ( note 8 )	13800	0	13800	12824	0	12824
Travel by Elders	1969	0	1969	2149	0	2149
	<u>19987</u>	<u>0</u>	<u>19987</u>	<u>19993</u>	<u>0</u>	<u>19993</u>
<b>6 Support cost</b>						
Depreciation of office equipment, PA and piano and buildings	3482	0	3482	3228	0	3228
	<u>3482</u>	<u>0</u>	<u>3482</u>	<u>3228</u>	<u>0</u>	<u>3228</u>

Evangel Church (Durham )

Notes to the financial statements ( continued)  
For the year ended 31st December 2020

7 Management and administration	2020			2019		
	Unrestricted Funds	Restricted Funds	2020 Total	Unrestricted Funds	Restricted Funds	2019 Total
Publicity	133		133	113	0	113
Insurances	1446		1446	1191	0	1191
Printing, postage and stationery	338		338	155	0	155
Independent examiner's fee	580		580	500	0	500
Independent examiner's fee overprovision 2018	0		0	-60	0	-60
Payroll and software	174		174	169	0	169
Pastor's office expenses	288		288	208	0	208
Treasurer's office expenses	0		0	330	0	330
Internet services	528		528	528	0	528
Legal and Professional	112		112	1200	0	1200
	<u>3599</u>	<u>0</u>	<u>3599</u>	<u>4334</u>	<u>0</u>	<u>4334</u>

8 Trustees' emoluments

During the year, Pastor J.C. Walton earned £11,400 for his services as a Pastor and was reimbursed £529 for travelling expenses and £288 for the use of his home as an office and for the use of his telephone. There were also payments totalling £2,400 into his pension plan.

9 Tangible fixed assets	Freehold land and buildings	Furniture Fixtures and Fittings	PA and Video	Piano	Total
<b>Cost</b>					
At 1st January 2020	112925	16253	808	1889	131875
Additions	5153	986	0	0	6139
At 31st December 2020	<u>118078</u>	<u>17239</u>	<u>808</u>	<u>1889</u>	<u>138014</u>
<b>Depreciation</b>					
At 1st January 2020	9066	9691	808	1889	21454
Charge for year	1928	1554	0	0	3482
At 31st December 2020	<u>10994</u>	<u>11245</u>	<u>808</u>	<u>1889</u>	<u>24936</u>
<b>Net book values</b>					
At 31st December 2020	<u>107084</u>	<u>5994</u>	<u>0</u>	<u>0</u>	<u>113078</u>
At 31st December 2019	<u>103859</u>	<u>6562</u>	<u>0</u>	<u>0</u>	<u>110421</u>

Evangel Church (Durham)

Notes to the financial statements ( continued)

For the year ended 31st December 2020

10 Debtors	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
Trade Debtors	0		0	200
Income tax recoverable	238		238	449
Prepayments	257		257	262
	495	0	495	911

11 Creditors: amounts falling due within one year	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
Creditors	168		168	375
PAYE and social security costs	582		582	506
Sundry creditors and accruals	941		941	1016
	1691	0	1691	1897

12 Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	2020 Total
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Fund balances at 31st December 2020, represented by:

Tangible fixed assets	113078	0	113078
Current assets	10373	1668	12041
Current liabilities	-1691	0	-1691
	121760	1668	123428

## Evangel Church (Durham)

### Notes to the financial statements ( continued ) For the year ended 31st December 2020

#### 13 Unrestricted funds

	As at 01/01/2020	Incoming resources	Outgoing Resources	Transfer between Funds	As at 31/12/2020
General resources	113467	31472	29498	2519	117960
Designated fund contingency	100	0	0	200	300
Designated building fund	0	0	0	3500	3500
	<u>113568</u>	<u>31472</u>	<u>29498</u>	<u>6219</u>	<u>121760</u>

#### Purposes of designated funds:

Designated fund : contingency. A fund is maintained should a need arise within the Church, eg any member in financial need. Following the death of Rev John Levy, whose teaching ministry was operated under the name of Nehemiah Project, the fund has been maintained at £25.00 per calander month.

Designated fund: building,. When unrestricted funds exceed £6000, we have maintained a fund to use the excess for future building work. It is expected to be exhausted by works by the end of May 2021.

#### 14 Restricted funds

	As at 01/01/2020	Incoming resources	Outgoing Resources	Transfer between Funds	As at 31/12/2020
Building expansion fund	2268	5619		-6219	1668
	<u>2268</u>	<u>5619</u>	<u>0</u>	<u>-6219</u>	<u>1668</u>

#### Purposes of restricted funds:

The building expansion fund is to meet the cost of proposed works where the donors have specifically required it to be so used and it is maintained out of such donations, any grants from external sources and repayments received under gift aid since the fund was set up.

#### 14 Related Party transaction

In the previous year a company wholly owned by a relative of a trustee K J Parsons, David Parsons Limited, did building work for the Charity, to the extent of £160

During the year a relative of a trustee Joseph Corry Walton , Mrs Walton was reimbursed telephone costs of £275 incurred in the provision of virtual services.