

**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

<b>Trustees</b>	Joseph Corry Walton Kenneth John Parsons Sandra Rooney Shirley Linda Lewis Christine Wilson
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<b>Registered Office</b>	Evangel Church Clifford terrace Co. Durham DH3 3JL
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<b>Independent Examiner</b>	B J Straughan FCA B J Straughan and Co Epworth House 7 Lucy Street Chester le Street DH3 3UP
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<b>Business address</b>	Evangel Church Clifford terrace Co. Durham DH3 3JL
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<b>Bankers</b>	Barclays Bank plc P O Box 258 Northampton
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## **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	123,923
	<u>125,021</u>

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

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

<b>Total income 01/01/2022 to 30/04/2022 was</b>	<u><b>£14,134</b></u>
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**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		38115	8175	46290	37091
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		35952	8745	44697	29498
Net income		2163	-570	1593	7593
Transfers between funds				0	0
Net movement in funds		2163	-570	1593	7593
Total funds brought forward		121760	1668	123428	115835
Total funds carried forward		123923	1098	125021	123428

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

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		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
	34454	8175	42629	27970	5618	33588
<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
	3660	0	3660	3500	0	3500
<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 Missionary to Russia	525	0	525	0	0	0
	2923	0	2923	2430	0	2430
<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
	25747	8745	34492	19987	0	19987
<b>6 Support cost</b>						
Depreciation of office equipment, PA and piano and buildings	3503	0	3503	3482	0	3482
	3503	0	3503	3482	0	3482

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>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>0</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.

<b>9 Tangible fixed assets</b>	Freehold land and buildings	Furniture Fixtures and Fittings	PA and Video	Piano	Total
<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>
<b>Net book values</b>					
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>

**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
	<b>121760</b>	<b>38115</b>	<b>35952</b>	<b>0</b>	<b>123923</b>

**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 calendar 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
	<b>1668</b>	<b>8175</b>	<b>8745</b>	<b>0</b>	<b>1098</b>

**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.