

Evangel Church (Durham)

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

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 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	115,107
	<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,

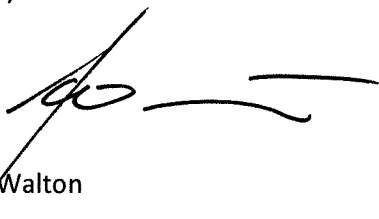
make judgments and estimates that are reasonable and prudent,

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

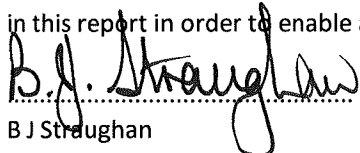
In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:

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
Total		45025	7621	52646	46264
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
Total		38169	0	38169	57140
Net income		6856	7621	14477	-10876
Transfers between funds		0	0	0	0
Net movement in funds		6856	7621	14477	-10876
Total funds brought forward		108251	5894	114145	125021
Total funds carried forward		115107	13515	128622	114145

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
2 Donations						
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
	37405	7621	45026	36337	4627	40964
3 Other						
Gifts from outside organisations for use of premises:						
Foodbank	7340		7340	5300		5300
Polling station fee	280		280	0		0
	7620	0	7620	5300	0	5300
4 Grants payable						
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
	2802	0	2802	2286	0	2286
5 Premises, teaching and worship, and pastoral costs						
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
	27094	0	27094	29602	17014	46616
6 Support cost						
Depreciation of office equipment, PA and piano and buildings	3116	0	3116	3782	0	3782
	3116	0	3116	3782	0	3782

Evangel Church (Durham)

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

2023

2022

7 Management and administration	Unrestricted Funds	Restricted Funds	2023 Total	Unrestricted Funds	Restricted Funds	2022 Total
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
	5157	0	5157	4456	0	4456

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.

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

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
	<u>618</u>	<u>0</u>	<u>618</u>	<u>1966</u>

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
	<u>4808</u>	<u>0</u>	<u>4808</u>	<u>3799</u>

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
	<u>115107</u>	<u>13515</u>	<u>128622</u>

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
	108251	45025	38169	0	115107

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
	1098	7621	0	0	13515

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