

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	115,263
	<hr/>
	125,903

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

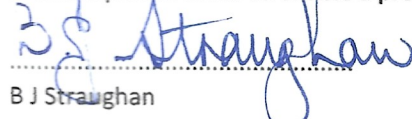
In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:


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
Total		41126	9519	50645	52646
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
Total		40970	12394	53364	38169
Net income		156	-2875	-2719	14477
Transfers between funds		0	0	0	0
Net movement in funds		156	-2875	-2719	14477
Total funds brought forward		115107	13515	128622	114145
Total funds carried forward		115263	10640	125903	128622

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

Evangel Church (Durham)

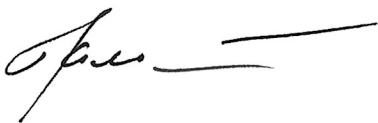
Balance Sheet

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

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
2 Donations						
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
	33226	9519	42745	37405	7621	45026
3 Other						
Gifts from outside organisations for use of premises:						
Foodbank	7340		7340	7340		7340
Polling station fee	560		560	280		280
	7900	0	7900	7620	0	7620
4 Grants payable						
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
	2600	0	2600	2802	0	2802
5 Premises, teaching and worship, and pastoral costs						
	Unrestricted Funds	Restricted Funds	2024 Total	Unrestricted Funds	Restricted Funds	2023 Total
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
	29575	12394	41969	27094	0	27094
6 Support cost						
	Unrestricted Funds	Restricted Funds	2024 Total	Unrestricted Funds	Restricted Funds	2023 Total
Depreciation of office equipment, PA and piano and buildings	3206	0	3206	3116	0	3116
	3206	0	3206	3116	0	3116

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
Cost					
At 1st January 2024	118960	17239	808	1889	138896
Additions	0	1155	0	0	1155
At 31st December 2024	118960	18394	808	1889	140051
Depreciation					
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
Net book values					
At 31st December 2024	97704	3804	0	0	101508
At 31st December 2023	100091	3468	0	0	103559

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
	115107	41126	40970	0	115263

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.

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
	13515	9519	12394	0	10640

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.