

DERBY HALL CHRISTIAN ASSEMBLY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

DERBY HALL CHRISTIAN ASSEMBLY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev S Akwaka Mr L Okraku Ms Mamello Ntasi	(Appointed 1 January 2023)
Charity number	1089367	
Principal address	32-36 Clarendon Road London N8 0DJ	
Independent examiner	Kirk Rice LLP Victoria House 178-180 Fleet Road Fleet Hampshire GU51 4DA	

DERBY HALL CHRISTIAN ASSEMBLY

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DERBY HALL CHRISTIAN ASSEMBLY

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1.1 to the financial statements and comply with the Charitable Incorporated Organisation's constitution and Trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of the Charity are:

- a) The advancement of the Christian Faith in the United Kingdom and abroad.
- b) The relief of the persons who are in conditions of need, hardship or distress or who are aged or sick, in the United Kingdom and abroad.
- c) To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

The principal activities of the Charity are worship and the involvement of various ministries in propagating Christian tenets to both members and non-members of the ministry, at various meetings.

Public Benefit

In carrying out the review of activities during the year, the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for public benefit. The trustees consider that the following activities below provided benefit to members of the church, the local and international community.

Worship, Teaching and Prayer

We provide and maintain a church building for regular meetings of worship and teachings of the Christian faith where we seek to bring people to a faith in Jesus Christ and encourage them to contribute meaningfully to their community.

We also have supplementary rooms for children and young people to worship.

Worship and teaching occurred at meetings on Wednesday, Friday and Sundays.

Over the year there were various external speakers from the UK and abroad who were invited to inform and encourage worshippers.

Youth Activities

The church continued to develop a number of initiatives to enhance the youth group.

We organised activities directed at encouraging young people both within and outside the church family to learn life transforming principles.

Pastoral Care

As part of our pastoral care our ministry team and the Pastor look after the spiritual wellbeing of the members and the attendants at the Church and this includes regular marriage ceremonies, dedication of babies and funerals. The ministry team and the Pastor make general and specific visits to people who are sick, bereaved and on other occasions.

As noted in the Church's policy, sometimes it becomes necessary to administer financial support to members of the congregation, who are in dire financial need.

The following Church services and events we provide are available to everyone in the community

Bereavement counselling, hospital visits, welfare provision, prayer support, men's meeting events, women's meetings events, youth meetings, pre-marital counselling, singles' seminars, marriage seminars, child dedication, Sunday schools, and a foodbank.

DERBY HALL CHRISTIAN ASSEMBLY

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Our Achievements include the following

Attendance to Wednesday Intercession has remained steady.

Children and youth ministry continue to experience transformation and growth and more volunteers involved now.

Sunday services are lively and reinvigorated.

Men and women ministry are organizing prayer breakfast meetings to encourage one another.

- We partnered with Compassion UK and are sponsoring children in Ghana.
- We successfully partnered with Morrisons and Sainsbury's in feeding the community.
- We continued our partnership with the Evangelical Alliance sharing in their fostering and adoption works around the country.
- In this same partnership we are helping the Facilitation the Christian voice in the UK to an estimated 20 million people through the evangelical Alliance's activities.
- Through our Bible a month club with the Bible society, more bibles were donated to needy Christians in far flung corners of the globe.
- Owing to their success, the established food bank needs more volunteers and donors to run.

Financial review

Transactions and Financial position

The financial accounts are set out on pages 8-16.

The trustees consider the financial performance by the charity during the year has been satisfactory.

The Statement of Financial Activities show gross resources for the year of a revenue nature of £52,281. Total resources expended were £72,677 and hence a total of £20,396 was realised as a net deficit. Reserves at the year-end after the realised surplus stand at £364,493.

Members are, nonetheless, being encouraged to increase their giving.

Reserves Policy

Reserves left at year end were £366,493. These reserves are earmarked chiefly for future building projects including Manse and building projects and other undertakings of capital nature. Trustees as part of the yearly budget review decide what reserves for the year ending are to be used for.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts. There were no additions in the year. There were no revaluations of the freehold land and buildings in the year.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations.

Effectiveness of fundraising policies and Principal funding sources

The charity relies on the offerings, tithes and various donations from the members as identified in the accounts, whose support is greatly valued.

DERBY HALL CHRISTIAN ASSEMBLY

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Other areas of sources of funds are:

Covenant Gift Aid (from the HM Revenue & Customs) and bank investment interests. These funds enabled the Charity to carry out its obligations during the year. Since COVID-19, regular rental income from nursery and French church is no longer available and Charity is looking to generate extra funds by encouraging members to give generously to support the charity whilst expenditure is managed effectively.

These are the short to medium term strategic goals for the Charity:-

- To plant a daughter church in the UK and expand into Africa, Europe and America
- Build a larger church complex

Christian Leadership and Education

- Various forms of tuition being provided by individuals currently this would expand to become Young Leaders Institute to also teach music and IT skills.

Revival meetings

As a means of nourishing members and enhancing their spiritual, social and emotional well-being our regular Monday and Thursday online meetings continue to be success and vibrant with members actively participating after we moved to online meeting during Covid-19.

Risks

1. Financial

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimize these risks, such as by requiring two signatures for payments made from the bank account. There is also stringent vetting of all gift aid claims.

2. Fraud

No evidence of fraud was found in the charity's operations.

3. Other

Work with children and vulnerable adults are open to risks. The policy is that visitations, counselling and any work involving children are done in pairs. New volunteers to the children ministry are recruited on the basis of AOG policy for the recruitment of volunteers for children's ministry which are in line with the Government policy.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The pastor and the partners retain oversight of matters spiritual. The Trustees who served and are responsible for the Charity during the year and up to the date of signature of the financial statements were:

Rev S Akwaka

Mr L Okraku

Ms Mamello Ntasi

(Appointed 1 January 2023)

Appointment

Ms. Mamello Ntasi was appointed in January 2023 as Trustee.

DERBY HALL CHRISTIAN ASSEMBLY

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Senior Minister shall nominate and the Church Council shall from time to time appoint:

- The names and addresses of the members of the Church Council shall be entered in the Church records.
- The minimum number of members of the Church Council shall be three.

The Officers of the Church shall be the Chairperson, Secretary and Treasurer. The Chairperson shall be the Senior Minister of the Church from time to time unless the Church Council (in the absence of a Minister or if the Minister declines) shall resolve otherwise. The Secretary and the Treasurer shall be appointed by the Church Council but need not be members of the Church Council.

Every member of the Church Council after appointment or election or reappointment must sign a declaration of willingness to be on the Church Council and to act in the charitable trusts of the Church before he or she may vote at any Church Council meeting.

The Church Council shall meet at least four times in each Year and shall regulate its own proceedings and may make regulations to deal with the appointment of ministers, elders, deacons' other appointees and church staff.

A quorum of a meeting of the Church Council shall be three, or one third of its members whichever is the higher number.

A meeting of the Church Council may be held either in person or by suitable electronic means agreed by the Church Council in which all participants may communicate with all other participants.

The Chairperson or (if the Chairperson is unable or unwilling to do so) some other member of the Church Council chosen by the Church Council members present presides at each meeting of the Church Council.

Every issue must be determined by a simple majority of the votes cast at a meeting of the Church Council but a resolution which is in writing and is signed by all members of the Church Council is as valid as a resolution passed at a meeting, and for this purpose the resolution may be contained in more than one document and will be treated as passed on the date of the last signature.

A member of the Church Council is not entitled to vote by proxy.

1. A procedural defect of which the Church Council is unaware at the time does not invalidate decisions taken at a meeting of the Church Council.
2. Whenever a member of the Church Council has a personal interest in a matter to be discussed at a meeting of the Church Council or a committee, he or she must:
 - I. declare an interest before the meeting or at the meeting before discussion begins on the matter;
 - II. be absent from that part of the meeting unless expressly invited to remain in order to provide information;
 - III. not be counted in the quorum for that part of the meeting;
 - IV. be absent during the vote and have no vote on the matter.

Trustees must sign a declaration of willingness to serve and complete an MLC2 form for money laundering purposes.

Trustees will receive an induction pack and attend regular scheduled trainings.

DERBY HALL CHRISTIAN ASSEMBLY

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Who we are:

We are a family where everyone belongs through fellowship and friendship.

- We are a local church with a global outlook, serving our community and praying for the transformation of peoples into the kingdom of God.
- We're committed to raising Disciples of Christ to do the works of ministry. In obedience to God will be a prophetic voice to the nations and establish daughter Churches as God grants us grace.

We're a missionally focused church as we believe in the equipping of the saints for the works of ministry.

Our Year Of Advancement

We started the year with our theme as advancement based on Joshua 18:3:

And Joshua said unto the children of Israel, how long are ye slack to go to possess the land, which the LORD God of your fathers hath given you?

We studied and prayed with this scripture for our seasons to change because seasons determine harvest.

DERBY HALL CHRISTIAN ASSEMBLY

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Responsibilities of the Trustees:

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained 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 operation.

The trustees are responsible for keeping sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustee's report was approved by the Board of Trustees.

Sam Akwaka

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Rev S Akwaka

Trustee

Dated: 31/10/2024

DERBY HALL CHRISTIAN ASSEMBLY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DERBY HALL CHRISTIAN ASSEMBLY

I report to the trustees on my examination of the financial statements of Derby Hall Christian Assembly (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 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 no concerns and 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 financial statements to be reached.

Kirk Rice LLP

Kirk Rice LLP

Timothy David Neale FCA
Victoria House
178-180 Fleet Road
Fleet
Hampshire
GU51 4DA

Dated: 31/10/2024

DERBY HALL CHRISTIAN ASSEMBLY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	41,739	42,870
Other trading activities	4	9,610	9,610
Investments	5	932	1,323
Total income		<u>52,281</u>	<u>53,803</u>
Expenditure on:			
<u>Charitable activities</u>			
Charitable expenditure	6	63,841	49,004
Other expenditure	11	8,836	6,305
Total expenditure		<u>72,677</u>	<u>55,309</u>
Net expenditure and movement in funds		(20,396)	(1,506)
Reconciliation of funds:			
Fund balances at 1 January 2023		384,889	386,395
Fund balances at 31 December 2023		<u>364,493</u>	<u>384,889</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

All funds are unrestricted, meaning that no activity is subject to liabilities if they do not follow the funding restrictions stated.

DERBY HALL CHRISTIAN ASSEMBLY

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		315,054		314,852
Current assets					
Debtors	13	21,589		11,924	
Cash at bank and in hand		42,509		65,547	
		64,098		77,471	
Creditors: amounts falling due within one year	14	(14,659)		(7,434)	
Net current assets			49,439		70,037
Total assets less current liabilities			364,493		384,889
Net assets excluding pension liability			364,493		384,889
The funds of the charity					
Unrestricted funds			364,493		384,889
			364,493		384,889

The financial statements were approved by the trustees on 31/10/2024

sam akwaka

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Rev S Akwaka

Trustee

DERBY HALL CHRISTIAN ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Derby Hall Christian Assembly is a Charitable Incorporated Organisation under the Charities Act registered in England and Wales. The registered office is 32 Clarendon Road, London, N8 0DJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution and Trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

DERBY HALL CHRISTIAN ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

Freehold property	N/A
Improvements to property	20% on cost
Plant and machinery	10% on cost
Equipment	20% on reducing balance
Motor vehicles	20% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	39,739	43,120
Other	2,000	(250)
	<u>41,739</u>	<u>42,870</u>

DERBY HALL CHRISTIAN ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gift Aid income	9,610	9,610

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	900	1,260
Interest receivable	32	63
	932	1,323

6 Expenditure on charitable activities

	Charitable expenditure 2023 £	Charitable expenditure 2022 £
Direct costs		
Staff costs	24,951	24,951
Welfare donations	3,620	6,965
Conferences	1,382	-
Events	500	802
Subscriptions	5,072	82
Other administrative expenses	-	1,000
	35,525	33,800
Share of support and governance costs (see note 7)		
Support	25,164	10,444
Governance	3,152	4,760
	63,841	49,004
Analysis by fund		
Unrestricted funds	63,841	49,004

DERBY HALL CHRISTIAN ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Support costs allocated to activities

	Support costs 2023 £	Governance costs 2023 £	Total 2023 £	Support costs 2022 £	Governance costs 2022 £	Total 2022 £
Depreciation	3,141	-	3,141	3,026	-	3,026
Bank loan interest	153	-	153	131	-	131
Insurance	1,164	-	1,164	1,043	-	1,043
Musical services	6,232	-	6,232	3,850	-	3,850
Telephone	374	-	374	287	-	287
Photocopiers	1,618	-	1,618	1,407	-	1,407
Refreshments	563	-	563	700	-	700
Licenses	549	-	549	-	-	-
Building project and legal fees	11,370	-	11,370	-	-	-
Accountancy	-	3,152	3,152	-	4,760	4,760
	<u>25,164</u>	<u>3,152</u>	<u>28,316</u>	<u>10,444</u>	<u>4,760</u>	<u>15,204</u>

Governance costs includes payments to the Independent Examiners of £2,652.

8 Trustees

During the year ended 31 December 2023, wages of £23,892 (2022: £23,892) were paid to Pastor S Akwaka and pension contributions of £1,059 (2022: £1,059) on his behalf. This was for pastoral duties carried out for the charity. Pastor S Akwaka is permanently employed by the Charity as a Senior Minister, hence his remuneration. In addition, it's one of the requirements as Head Pastor to serve the board as a trustee.

During the same period, L Okraku received payments for accountancy services provided of £500 (2022: £500), drummer services provided of £2,620 (2022: £0), and hospitality services provided of £550 (2022: £0).

Trustee's expenses

During the year ended 31 December 2023, expenses were reimbursed to S Akwaka to the value of £5,854 (2022: £6,049), to L Okraku to the value of £2,369 (2022: £2,955), and to M Ntasi to the value of £556 (2022: £0)

All reimbursed trustees' expenses relate to business expenses paid personally.

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>1</u>	<u>1</u>

DERBY HALL CHRISTIAN ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9	Employees	(Continued)	
	Employment costs	2023	2022
		£	£
	Wages and salaries	23,892	23,892
	Other pension costs	1,059	1,059
		<hr/>	<hr/>
		24,951	24,951
		<hr/>	<hr/>

No employee received emoluments in excess of £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Other

	Unrestricted funds	Unrestricted funds
	2023	2022
Other office expenses	2,742	1,942
Establishment costs	6,094	4,363
	<hr/>	<hr/>
	8,836	6,305
	<hr/>	<hr/>

DERBY HALL CHRISTIAN ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Tangible fixed assets

	Freehold property £	Improvements to property £	Plant and machinery £	Equipment £	Motor vehicles £	Total £
Cost						
At 1 January 2023	302,748	3,773	12,374	39,423	2,000	360,318
Additions	-	-	-	3,343	-	3,343
At 31 December 2023	302,748	3,773	12,374	42,766	2,000	363,661
Depreciation and impairment						
At 1 January 2023	-	3,773	11,347	28,346	2,000	45,466
Depreciation charged in the year	-	-	257	2,884	-	3,141
At 31 December 2023	-	3,773	11,604	31,230	2,000	48,607
Carrying amount						
At 31 December 2023	302,748	-	770	11,536	-	315,054
At 31 December 2022	302,748	-	1,027	11,077	-	314,852

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	21,589	11,924

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	-	426
Accruals and deferred income	14,659	7,008
	14,659	7,434

15 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,059	1,059

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DERBY HALL CHRISTIAN ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	384,889	52,281	(72,677)	364,493
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	386,395	53,803	(55,309)	384,889
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

There were no disclosable related party transactions during the year other than those disclosed in note 8.