

Company Registration Number 05163144

Charity Registration Number 1104981

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Swimming
against the tide?

We will help you find
calmer waters



Baines Jewitt
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The trustees are pleased to present their report, together with the unaudited financial statements of the charitable company (the charity) for the year ended 30 September 2021. The trustees have adopted the provisions of The Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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', published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 5.

OBJECTS AND ACTIVITIES

Christchurch Durham is an evangelical church, based in the centre of Durham, which serves a breadth of age groups and nationalities including senior citizens, families, young adults and students. The principal objective of the church is the advancement of the Christian faith. As such, we undertake a variety of weekly and monthly activities with a Christian focus, including:

Two Sunday services during the morning and evening
Children's Church and crèche during the Sunday morning meeting
Introductory *Christianity Explored* courses for the student ministry
Mums and Toddlers group
Friday evening Youth group for 11-18 year olds
Mid-week groups across Durham, providing Bible study and pastoral support
All-congregation monthly prayer meetings and weekly student prayer meetings
A Ministry Training Scheme for people considering full-time Christian work
Christian ministry training for students
Breakfast meetings to build men's and women's fellowship
Weekend retreat and fellowship for the families' congregation

ACHIEVEMENTS AND PERFORMANCE

The charity carries out a range of activities in pursuance of its charitable aims. The trustees consider that these activities, as summarised below, provide benefit to both the church and the wider communities served by the church.

Families

The family congregation currently includes around 110 adults, plus around 60 children who attend Children's Church and around 10 who attend crèche. In addition, guests and visitors attend throughout the year. A dedicated family minister ensures support and pastoral care for this ministry. Whilst we have been legally allowed to open during lockdown, we have conducted a hybrid service with a restricted capacity in the building and the rest of our church family joining on Zoom.

Children

In lockdown, we ran Kidzone, a separate Zoom meeting for children of all ages which happened during the sermon. To supplement this, from Autumn 2020 we launched children's groups in the church building on Sunday afternoons, with four separate groups for 3-11 year olds. These groups continued until Easter 2021. We also held two Children's Services on Sunday afternoons in March 2020.

From Easter 2021, Kidzone was held in the building, with parents having to accompany their children, and from September 2021, we were able to relaunch children's groups as they were run pre-pandemic.

The Mums and Toddlers group (*Sticky Fingers*) has been running for 14 years, with attendance regularly around 10 children plus 10 adults. Sticky Fingers meets on a Wednesday morning in the Vane Tempest Hall. We will be reviewing how we might continue this ministry after June 2022.

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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

ACHIEVEMENTS AND PERFORMANCE (Continued)

Youth

Our youth ministry is targeted across the 11-18 year old age group. At the beginning of the year, this group met on Zoom with around eight regular attendees. As lockdown restrictions eased in April 2021, the group began to meet in person again, for a meal, bible study, and games. The change to meeting in person slightly changed the make-up of the group, and there were seven attendees in the summer term.

This group was overseen by our full-time Assistant Minister who is supported in the running of each group by one of our Ministry Associates on the MTS scheme.

Students

Around 200 Durham University students continue to attend our Sunday evening meeting set up specifically to meet the needs of students. During lockdown, the meetings have been running as a hybrid gathering with some in the Christchurch building and the remainder gathering on Zoom. The mid-week Bible study course for students continues in the same location. During lockdown, this ran primarily on Zoom with around 245 students signed up to groups. In addition to this we held a second part of this Bible study evening in the church building with formal instruction in Christian teaching, with some joining on zoom. Regular welcome suppers provide opportunities for new students to join in.

The number of international students attending our church this past year has been around 10 in an average week. We run a regular meeting for international students, Corners. Leaders also organise regular trips, walks and meals in their homes.

Hosting

The 'Adopt a Student' initiative continues to be appreciated by students and families. Approximately 100 students are linked with a particular family or individual within the congregation and enjoy meals together throughout the year.

Women

We have a dedicated Women's minister who addresses the pastoral and fellowship needs of women in the area. Around 20 women with their children attend Women's Bible Study while others attended various breakfast meetings and seminars.

Men

From January through to June 2021, a book group of around 15 men met every other week to equip them to live as Christians in the current culture.

Career Opportunities

We were able to offer five places on our Ministry Training programme, including three new Associates and two Associates continuing from last year. This training programme is for those graduates considering full-time Christian work. In September 2021 the scheme continued with four new associates joining and with two having left.

Training

Our staff and volunteers have again attended various training programmes in the areas of Fire Safety, First Aid and Food Hygiene, to ensure that our professionalism in this area is current.

In order to promote, co-ordinate and manage these activities the church has significant support and administrative costs.

The trustees regularly review the objects and activities of the charity and, as part of this review, they have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

Zoom Church Plants

A new opportunity which arose due to church being on Zoom was to plant churches in other parts of the country. Two groups of people, one from Guernsey and one from St Helen's, got in touch with us about a desire to plant a church by gathering a group to view our Zoom services. Both churches were started due to dissatisfaction at the lack of evangelical churches in the area.

CHRISTCHURCH CLAYPATH DURHAM
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

ACHIEVEMENTS AND PERFORMANCE (Continued)

Coronavirus (COVID-19)

In March 2020, along with the rest of the country, Christchurch Durham had to close all physical meetings and gatherings. We sought, where possible, to run most of our ministries and groups online using Zoom. This included Sunday Services, groups for International Students, Groups for those investigating the Christian Faith, Sticky Fingers, mid-week small group Bible Studies, Student Bible Study groups, youth groups and prayer meetings. During this time, we were joined by people for many of our events from all over the country and the world. From September 2021, we have resumed church activities as they were pre-pandemic, the main difference being that we have retained putting our 10am service on Zoom for those who have been unable to return to the building.

FINANCIAL REVIEW

In terms of our income and expenditure, we had net incoming resources for the financial year of £7,040 (2020: net incoming resources of £6,142) over unrestricted funds. There was no restricted income and expenditure in the year under review or the previous year. When adjusted for this year's non-cash depreciation of £4,836 (2020: £6,030), the revenue account for the general running of the church reflected a cash surplus of £11,876 (2020: cash surplus of £12,172).

The Balance Sheet at 30 September 2021 reflects total net assets of £2,096,690 (30.9.20: £2,089,650) all of which represents unrestricted funds.

The trustees remain confident as regards the ongoing financing of the church's commitments over the medium and longer-term future.

Investment Policy

The charity's surplus funds continue to be invested on current and deposit accounts with The Co-operative Bank.

Reserves Policy

Throughout the year under review, and in previous years, cash flow has remained positive despite the usual 'peaks and troughs' throughout the course of each year. Historically, it has been the intention of the trustees to endeavour to achieve and maintain cash-backed unrestricted funds, which are the free reserves of the charity, at the greater of £100,000 or three months' gross expenditure within those unrestricted funds. Reserves remained considerably below this level at the beginning and end of the year under review and the trustees are reconsidering their minimum reserves policy for the current and future accounting periods, whilst continuing to pursue a surplus of cash income over expenditure in order to replenish bank and cash reserves.

Risk Management

The trustees have always given due care and attention to the risks the church faces and administer the charity's finances and assets in a way that identifies and manages risk.

PLANS FOR FUTURE PERIODS

Christchurch Claypath Durham will again run a Ministry Training Scheme and hopes to offer volunteer opportunities to three people in September 2022.

The recent Coronavirus pandemic has had a significant impact on the operations of the church and as such many plans for future periods have been put on hold whilst the trustees await further government guidance on lockdown and social distancing rules. In line with the government's roadmap for unlocking the country, plans have been put in place for unlocking the various ministries of Christchurch Durham. Many of our midweek groups are now meeting in person and following COVID-secure guidance and our larger meetings are currently operating as hybrid meetings with some joining in person and some joining online. We will continue to monitor Government Covid advice and be prepared to offer meetings on Zoom or physically as we did last year.

CHRISTCHURCH CLAYPATH DURHAM
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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Christchurch Claypath Durham is a company limited by guarantee, registered in England, incorporated on 25 June 2004 and registered with the Charity Commission from 20 June 2004. The company is governed by its Memorandum and Articles of Association which were updated in July 2021. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Appointment of Trustees

New trustees are appointed on the recommendation of the existing trustees. The trustees, when complete, consist of at least four and not more than nine individuals and shall include the Senior Minister. During the year ended 30 September 2021 the trustees were chaired by the Senior Minister Reverend A.T Jones. On 31st December 2021 Reverend Jones resigned to take up an overseas post.

Trustees' Induction and Training

Trustees are already familiar with the work of the church as they are drawn from within the church membership/congregation. The trustees have induction procedures to ensure new trustees understand their roles and obligations. As part of these procedures, trustees are encouraged to attend appropriate internal/external training events to facilitate the undertaking of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet at least twice a year. Day to day operational matters are delegated to the two Assistant Ministers of the church and the two Administrators.

Pay Policy for Key Management Personnel

The salary of the key management personnel is reviewed annually. The trustees benchmark against pay levels in other similar organisations.

Related Parties

Other than as disclosed in notes 12 and 23 to the financial statements, there were no reportable related party transactions during the year under review.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Christchurch Claypath Durham
Company Registration Number:	05163144 (England and Wales)
Charity Registration Number:	1104981
Registered Office:	Christchurch Durham Claypath Durham DH1 1RH

CHRISTCHURCH CLAYPATH DURHAM
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

REFERENCE AND ADMINISTRATIVE INFORMATION (Continued)

Directors and Trustees: Reverend A.T. Jones (resigned 31.12.21)
Reverend D.R. Gibb
Mr. A. Straker (resigned 09.06.22)
Mr. D. Buckley (resigned 29.09.21)
Mr. J. Cleave (resigned 29.09.21)
Mr. R. Mole
Mr. M. Clark (appointed 02.11.21)

Church Treasurer: Mr. M. Clark

Independent Examiner: Mr. J. Lester FCA
Baines Jewitt Limited
Barrington House
41-45 Yarm Lane
Stockton-on-Tees
TS18 3EA

Bankers: The Co-operative Bank
P.O. Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Solicitors: Monro Wright & Wasbrough LLP
7-8 Great James Street
London
WC1N 3DF

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the directors on 28 June 2022
and signed on their behalf by:

Mr. R. Mole
Director/Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRISTCHURCH CLAYPATH DURHAM

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2021 which are set out on pages 7 to 18.

Responsibilities and Basis of Report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

J Lester

**Mr. J. Lester FCA
Baines Jewitt Limited
Chartered Accountants
Barrington House
41-45 Yarm Lane
Stockton-on-Tees
TS18 3EA**

Dated: 28 June 2022

JL/AJD

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021
(including Summary Income and Expenditure Account)

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
INCOMING RESOURCES							
Income and Endowments from:							
Donations and legacies	4	353,554	411,025	-	-	353,554	411,025
Other activities	5	13,206	7,124	-	-	13,206	7,124
Investments	6	-	-	-	-	-	-
Other income	7	13,653	15,921	-	-	13,653	15,921
TOTAL INCOME		380,413	434,070	-	-	380,413	434,070
RESOURCES EXPENDED							
Expenditure on:							
Charitable Activities	8	373,373	427,928	-	-	373,373	427,928
TOTAL EXPENDITURE		373,373	427,928	-	-	373,373	427,928
Net Incoming Resources before Transfers		7,040	6,142	-	-	7,040	6,142
Gross Transfers between Funds	21	-	61	-	(61)	-	-
Net Movement in Funds		7,040	6,203	-	(61)	7,040	6,142
Reconciliation of funds:							
Total funds brought forward		2,089,650	2,083,447	-	61	2,089,650	2,083,508
Total Funds Carried Forward	20&21	2,096,690	2,089,650	-	-	2,096,690	2,089,650

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

CHRISTCHURCH CLAYPATH DURHAM
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BALANCE SHEET
AS AT 30 SEPTEMBER 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	14		2,154,489		2,159,325
CURRENT ASSETS					
Debtors	15	16,188		38,506	
Stock		2,000		3,881	
Cash at bank and in hand		21,243		14,890	
			39,431	57,277	
CREDITORS: Amounts falling due within one year	16	(28,589)		(43,333)	
NET CURRENT ASSETS			10,842		13,944
TOTAL ASSETS LESS CURRENT LIABILITIES			2,165,331		2,173,269
CREDITORS: Amounts falling due after more than one year	17		(68,641)		(83,619)
NET ASSETS			2,096,690		2,089,650
FUNDS	21				
Unrestricted funds			2,096,690		2,089,650
Restricted funds			-		-
TOTAL FUNDS	20 & 21		2,096,690		2,089,650

The directors/trustees are satisfied that the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The directors/trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as are applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 relating to small companies.

Approved by the directors and trustees on 28 June 2022
and signed on their behalf by:

Mr. R. Mole
Director/Trustee

CHRISTCHURCH CLAYPATH DURHAM
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Note	2021 £	2020 £
Cash inflow from operating activities	24	24,233	20,816
		<u> </u>	<u> </u>
Cash outflow from investing activities:			
Payments to acquire tangible fixed assets		-	(2,554)
Interest received		-	-
		<u> </u>	<u> </u>
Net cash outflow from investing activities		-	(2,554)
		<u> </u>	<u> </u>
Cash outflow from financing activities:			
Repayment of mortgage		(14,478)	(7,042)
Interest paid		(3,402)	(3,737)
		<u> </u>	<u> </u>
Net cash outflow from financing activities		(17,880)	(10,779)
		<u> </u>	<u> </u>
Net increase in cash and cash equivalents in year		6,353	7,483
Cash and cash equivalents at the beginning of the year		14,890	7,407
		<u> </u>	<u> </u>
Total cash and cash equivalents at the end of the year		21,243	14,890
		<u> </u>	<u> </u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		21,243	14,890
		<u> </u>	<u> </u>

CHRISTCHURCH CLAYPATH DURHAM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. CHARITY INFORMATION

The charity (registered number 1104981) is a public benefit entity incorporated in the UK on 25 June 2004 as a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The charity's principal activity is the advancement of the Christian faith.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

Basis of Preparation and Assessment of Going Concern

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice: 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) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006. The trustees consider that there are no material uncertainties around the charity's ability to continue as a going concern.

3. ACCOUNTING POLICIES

(a) Incoming Resources

Income received by way of grants and donations is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Income is recorded as being from church members (collections/regular giving) or from supporters who are not regular attendees of the church in Durham (gifts and donations).

Where donors specify that grants and donations are for particular restricted purposes, the income is included in incoming resources as restricted funds.

Where donors specify that income must be applied in a future period, the income is deferred until those periods.

(b) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT.

Any expenditure which is for a specific purpose is shown against the restricted fund for that purpose. All other expenditure is deemed to be for the general purposes of the charity and is recorded against general unrestricted funds.

Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to the underlying nature or reason for which those costs were incurred.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

3. ACCOUNTING POLICIES (*Continued*)

(c) Tangible Fixed Assets and Depreciation

Tangible fixed assets belonging to Christchurch Claypath Durham are stated at cost less depreciation. Depreciation is provided at the following annual rates so as to write off the cost, less estimated residual value, of fixed assets over their expected useful lives:

Freehold land	- nil *
Freehold buildings	- see below *
Office furniture and equipment	- 25% reducing balance

* The charity's policy is to depreciate the freehold building element of its freehold property down to an estimated residual value over 50 years. Following impairment reviews (and related provisions) of the initial property in the year to 30 September 2013 and of the subsequently acquired adjacent property (32 Claypath, Durham) in the year to 30 September 2016, the trustees agreed a combined carrying value of £2,140,000 on first time adoption of FRS 102, comprising £140,000 for freehold land and £2million for freehold buildings.

It is the trustees' ongoing policy to maintain the freehold properties in a good state of repair such that estimated residual value is at least equal to book value. In the opinion of the trustees, any depreciable amount in relation to the freehold buildings is therefore immaterial and hence, subject to an annual review for any evidence of impairment, no depreciation is being provided on freehold property at this time.

(d) Pension Costs

Contributions, which are payable into a group personal pension and individual personal pension schemes, are charged to the Statement of Financial Activities in the period to which they relate.

(e) Operating Leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against revenue on a straight line basis over the period of the lease.

(f) Stock

Stock is valued at the lower of cost and net realisable value after taking into account slow moving items using the first-in/first-out basis.

(g) Debtors and Creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Loans and Borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

CHRISTCHURCH CLAYPATH DURHAM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**4. INCOME FROM DONATIONS
AND LEGACIES**

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Collections/regular giving	171,815	290,823	-	-	171,815	290,823
Gifts and donations	117,624	46,812	-	-	117,624	46,812
Gift aid tax recoverable	40,506	54,185	-	-	40,506	54,185
Government support re COVID-19	23,609	19,205	-	-	23,609	19,205
	<u>353,554</u>	<u>411,025</u>	<u>-</u>	<u>-</u>	<u>353,554</u>	<u>411,025</u>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

5. INCOME FROM OTHER ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Student conference	11,273	-	-	-	11,273	-
Other events	1,933	7,124	-	-	1,933	7,124
	<u>13,206</u>	<u>7,124</u>	<u>-</u>	<u>-</u>	<u>13,206</u>	<u>7,124</u>

6. INVESTMENT INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Bank interest	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7. OTHER INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Sale of books, CDs etc.	200	355	-	-	200	355
Rental and service charges	13,285	15,436	-	-	13,285	15,436
Miscellaneous income	168	130	-	-	168	130
	<u>13,653</u>	<u>15,921</u>	<u>-</u>	<u>-</u>	<u>13,653</u>	<u>15,921</u>
TOTAL INCOMING RESOURCES	<u>380,413</u>	<u>434,070</u>	<u>-</u>	<u>-</u>	<u>380,413</u>	<u>434,070</u>

CHRISTCHURCH CLAYPATH DURHAM
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Staff costs	224,636	273,547	-	-	224,636	273,547
Staff expenses	493	1,881	-	-	493	1,881
Donations	23,019	10,000	-	-	23,019	10,000
Student conference	9,758	-	-	-	9,758	-
Other events	4,265	11,647	-	-	4,265	11,647
Rent of Hollybush House	29,650	29,650	-	-	29,650	29,650
Other venue hire	-	5,252	-	-	-	5,252
Training and conferences	269	-	-	-	269	-
Depreciation	4,836	6,030	-	-	4,836	6,030
Books and CDs	2,406	302	-	-	2,406	302
Other expenditure	2,339	4,579	-	-	2,339	4,579
Support costs - see below	66,782	80,300	-	-	66,782	80,300
Governance costs - see below	4,920	4,740	-	-	4,920	4,740
TOTAL RESOURCES EXPENDED	373,373	427,928	-	-	373,373	427,928

Support Costs	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Insurance	7,358	6,996	-	-	7,358	6,996
Office administration, printing, postage and stationery	17,421	13,111	-	-	17,421	13,111
Heat, light and waste disposal:						
Hollybush House	7,527	4,048	-	-	7,527	4,048
Other	15,140	20,087	-	-	15,140	20,087
Telephone	2,474	2,485	-	-	2,474	2,485
Advertising	682	752	-	-	682	752
Travel	55	1,816	-	-	55	1,816
Repairs and maintenance:						
Hollybush House	354	1,216	-	-	354	1,216
Other	9,300	16,888	-	-	9,300	16,888
Legal and professional fees	2,112	8,432	-	-	2,112	8,432
Child protection fees	169	654	-	-	169	654
Mortgage interest	3,402	3,737	-	-	3,402	3,737
Bank charges	788	78	-	-	788	78
	66,782	80,300	-	-	66,782	80,300

Governance Costs	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Accountancy and independent examination fees	4,920	4,740	-	-	4,920	4,740
	4,920	4,740	-	-	4,920	4,740

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9. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2021	2020
	£	£
Depreciation and adjustments on disposal of fixed assets	4,836	6,030
Independent Examiner's fees:		
- independent examination	1,250	1,200
- accounting and other services	3,670	3,540
	<u>=====</u>	<u>=====</u>

10. STAFF COSTS AND NUMBERS

	2021	2020
	£	£
Salaries and wages	175,464	217,668
Social security costs	14,769	18,947
Pension costs (note 11)	34,403	36,932
	<u>=====</u>	<u>=====</u>
	224,636	273,547

The total employment benefits, including employer contributions, of key management personnel were £50,471 (2020: £50,486).

No employee received emoluments of more than £60,000.

The average number of staff engaged during the year was five (2020: seven).

The full-time equivalent number of staff engaged during the year was five (2020: seven).

11. PENSION COSTS

The pension costs of £34,403 (2020: £36,932) represent payments to a group defined contribution pension scheme and individual pension schemes operated in the names of certain employees of the charity.

12. TRUSTEES' REMUNERATION

Reverend A.T. Jones was employed by the charity to provide ministerial and administration services at an annual salary of £21,843 (2020: £21,843) plus pension contributions of £9,776 (2020: £5,991) and was reimbursed £nil (2020: £165) for specific business expenses.

No other trustee was reimbursed expenses during the year (2020: none).

Other than the above, no remuneration was paid or is due to be paid to any trustee or to any person connected to them.

The charity has indemnity insurance on behalf of the trustees, officers and directors. The cost of the premium included in these financial statements is £603 (2020: £603).

13. TAXATION

As a registered charity, Christchurch Claypath Durham is exempt from tax on its income under Section 505 of the Taxes Act 1988 provided that such income is applied for charitable purposes only.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

14. TANGIBLE FIXED ASSETS

	Freehold Property: Land £	Buildings £	Furniture and Equipment £	Total £
Cost/Valuation				
At 1 October 2020	140,000	2,392,742	130,622	2,663,364
Additions at cost	-	-	-	-
Disposals	-	-	-	-
	<u>140,000</u>	<u>2,392,742</u>	<u>130,622</u>	<u>2,663,364</u>
At 30 September 2021	140,000	2,392,742	130,622	2,663,364
Accumulated Depreciation				
At 1 October 2020	-	392,742	111,297	504,039
Charge for the year	-	-	4,836	4,836
Eliminated on disposal	-	-	-	-
	<u>-</u>	<u>392,742</u>	<u>111,297</u>	<u>504,039</u>
At 30 September 2021	-	392,742	116,133	508,875
Net Book Value				
At 30 September 2020	140,000	2,000,000	19,325	2,159,325
	<u>140,000</u>	<u>2,000,000</u>	<u>19,325</u>	<u>2,159,325</u>
At 30 September 2021	140,000	2,000,000	14,489	2,154,489
	<u>140,000</u>	<u>2,000,000</u>	<u>14,489</u>	<u>2,154,489</u>

Freehold Property

This comprises the main church property known as Christchurch Durham (which was purchased in November 2010 with major refurbishment completed in the year to 30 September 2013) and 32 Claypath, Durham (which was purchased in May 2015 with major refurbishment completed in the year to 30 September 2016).

15. DEBTORS AND PREPAYMENTS

	2021 £	2020 £
Grant income receivable	-	1,021
Gift aid tax recoverable	2,238	7,246
Other debtors and prepayments	13,950	30,239
	<u>16,188</u>	<u>38,506</u>

16. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Stewardship mortgage	14,500	14,000
Other creditors and accruals	14,089	29,333
	<u>28,589</u>	<u>43,333</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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17. CREDITORS: Amounts falling due after more than one year

	2021 £	2020 £
Stewardship mortgage	68,641	83,619
	=====	=====

Included above are the following amounts falling due in more than five years:

Repayable by instalments:		
Stewardship mortgage	1,995	19,502
	=====	=====

18. SECURED DEBTS

The following secured debts are included within creditors:

	2021 £	2020 £
Stewardship mortgage	83,141	97,619
	=====	=====

The Stewardship mortgage is secured by a legal charge dated 4 March 2013 over the original freehold property at Christchurch Claypath Durham. The mortgage is repayable by monthly instalments and is due to be repaid in October 2026. At 30 September 2021, interest was payable at 3.75% on the capital balance.

19. OPERATING LEASE COMMITMENTS

The following operating lease payments were committed to be paid within one year from the Balance Sheet date:

	Land and Buildings 2021 £	Land and Buildings 2020 £
On leases expiring:		
Within one year	29,650	29,650
	=====	=====

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
As at 30 September 2021:			
Tangible fixed assets	2,154,489	-	2,154,489
Net current assets	10,842	-	10,842
Long-term liabilities	(68,641)	-	(68,641)
	=====	=====	=====
	2,096,690	-	2,096,690
As at 30 September 2020:			
Tangible fixed assets	2,159,325	-	2,159,325
Net current assets	13,944	-	13,944
Long-term liabilities	(83,619)	-	(83,619)
	=====	=====	=====
	2,089,650	-	2,089,650

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**NOTES TO THE FINANCIAL STATEMENTS
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21. MOVEMENT IN FUNDS

	At beginning of Year £	Income £	Expenditure £	Transfers Between Funds £	At end of Year £
2021					
Unrestricted Funds:					
General	2,089,650	380,413	373,373	-	2,096,690
	=====	=====	=====	=====	=====
2020					
Unrestricted Funds:					
General	2,083,447	434,070	427,928	61	2,089,650
Restricted Funds:					
Michael Kennedy	61	-	-	(61)	-
	=====	=====	=====	=====	=====
Total Funds	2,083,508	434,070	427,928	-	2,089,650
	=====	=====	=====	=====	=====

22. CONTROLLING PARTY

Throughout the current and previous year, the charity was under the control of the board of trustees.

23. RELATED PARTY TRANSACTIONS

During the period under review, the charity rented a property owned by one of the trustees, Reverend A.T. Jones. The rent payable and repairs to the property reflected within these financial statements is as follows:

	2021 £	2020 £
Rent of Hollybush House, Durham	29,650	29,650
Repairs to Hollybush House, Durham (under the terms of the lease, the charity has agreed to maintain the premises and to undertake all repairs as agreed between the landlord and tenant)	354	1,216
	=====	=====

Total unrestricted donations received from related parties during the year under review amounted to £35,760 (2020: £43,360).

**24. RECONCILIATION OF NET MOVEMENTS IN FUNDS TO
CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
Net movement in funds	7,040	6,142
Add: Depreciation charge	4,836	6,030
Interest payable	3,402	3,737
Less: Interest receivable	-	-
(Increase)/decrease in debtors	22,318	(12,197)
Increase/(decrease) in creditors	(15,244)	18,020
(Increase)/decrease in stock	1,881	(916)
	=====	=====
Cash Flow from Operating Activities	24,233	20,816
	=====	=====

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

25. FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	2021	2020
	£	£
Financial Assets		
Cash at bank	21,243	14,890
	<u>=====</u>	<u>=====</u>
Financial Liabilities		
Measured at amortised cost:		
- Other creditors and accruals (note 16)	14,089	29,333
- Stewardship mortgage (notes 16, 17 and 18)	83,141	97,619
	<u>=====</u>	<u>=====</u>
	97,230	126,952
	<u>=====</u>	<u>=====</u>

The income, expenses, net gains and net losses attributable to the charity's financial instruments are summarised as follows:

	2021	2020
	£	£
Loan interest expense:		
- Financial liabilities measured at amortised cost	3,402	3,737
	<u>=====</u>	<u>=====</u>
Interest receivable:		
- Financial assets measured at amortised cost	-	-
	<u>=====</u>	<u>=====</u>

The total interest expense for financial liabilities that are not measured at fair value was £3,402 (2020: £3,737).