

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 2022**

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CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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 2022. 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
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

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. The church has stopped putting the church services on Zoom as all members of the church family have been able to come to the church service.

Throughout the year, we have occasionally run events to help build relationships in the church family, including a Welcome Lunch for new guests, and Meet the Family lunches, which provide a way to connect people up with each other.

Children and Youth

Children's activities are held throughout the year, including Children's Church for children aged 0-14 years, which runs during school term time alongside the Sunday morning service. The five age groups have a mixture of games, bible teaching, discussion and activities tailored to the intellectual and spiritual development of each group.

The Youth Group for 11-18 year olds meets on a Friday evening, with a regular attendance of nine young people. The group meets for a meal and games before bible teaching and discussion.

These groups are overseen by a trustee with specific responsibility for Children's and Youth ministry, who is supported in the running of each group by a mature member of the family congregation.

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

ACHIEVEMENTS AND PERFORMANCE (Continued)

Students

Around 150 Durham University students continue to attend our Sunday evening meeting set up specifically to meet the needs of students. The mid-week Bible study course for students continues in the same location with around 180 students signed up to groups. In addition to this, we held a second part of this Bible study evening with formal instruction in Christian teaching. Regular welcome suppers provide opportunities for new students to join in and specific events for those graduating help to prepare them for life after university. Once a year we organise a residential conference for students attended by 120 people as well as various events to help equip young leaders in Christian ministry.

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. This year we have also asked members of the local church family to join a student Bible study as a friend of a table to provide support and encouragement to students, week by week.

Women

In June 2022, our Women's and Children's Minister left her role and has not been replaced. Ministry among women is loosely coordinated by a member of the congregation and many women have taken the initiative in arranging to meet together. At least three groups of women meet regularly for fellowship and Bible study.

Men

A few groups of men meet with each other to pray and the Assistant Minister has met with a handful of men throughout the year. Men's dinners have been held, and the church intends to attend other events within the North East going forwards.

Career Opportunities

Four people took part in our Ministry Training Programme this year, with two Associates starting and two carrying on for a second year. This training programme is for those graduates considering full-time Christian work. The training programme includes participation in the Ministry Training Course run by the North East Gospel Partnership, participating (and in some cases leading) various ministries the church runs and serving in practical ways in the church.

In order to promote, coordinate 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

Over the past 18 months, the two Zoom plants we helped get off the ground have had opposite outcomes. One failed to get going and the couple who started it have started going to a nearby FIEC church. The other has started meeting in person in a school and so no longer need to join anywhere via Zoom. These plants were therefore unaffected by our decision to stop putting our services online.

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

ACHIEVEMENTS AND PERFORMANCE (Continued)

Serious Incident Report

In May 2021, letters were received by the previous trustees which raised concerns about the leadership and governance of the church. During the summer of 2021, our presiding Bishop, two trustees and two members of the Council of Reference resigned and, in the time since, the remaining trustees (including the Senior Minister, Tony Jones) stepped down from all responsibilities at Christchurch. In the summer of 2022, an independent review was conducted, but not written up or brought to completion.

In November 2022, new trustees were appointed to form an eldership which includes the senior ministry team. The trustees filed a Serious Incident Report with the Charity Commission in May 2023 and have appointed a senior lawyer to conduct an external independent review of the concerns, which is currently in progress.

The church is currently in an interregnum, with an interim minister currently in place to help lead the church through this period.

FINANCIAL REVIEW

In terms of our income and expenditure, we had net outgoing resources for the financial year of £12,146 (2021: net incoming resources of £7,040) in 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 and loss on disposal of assets of £4,705 (2021: £4,836), the revenue account for the general running of the church reflected a cash deficit of £7,441 (2021: cash surplus of £11,876).

The Balance Sheet at 30 September 2022 reflects total net assets of £2,084,544 (30.9.21: £2,096,690) 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. It is the ultimate intention of the trustees to endeavour to achieve and maintain cash-backed unrestricted funds, which are the free reserves of the charity, at 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 2023.

In future periods, the church will continue to prioritise its principal objective, being the advancement of the Christian faith.

The church hopes to appoint a new Senior Minister in due course, as well as continuing with all of the core ministries over the coming year.

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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 31 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 salaries of the key management personnel are reviewed annually. The trustees benchmark against pay levels in other similar organisations.

Related Parties

Other than as disclosed in notes 9 and 20 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
(A Company Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

REFERENCE AND ADMINISTRATIVE INFORMATION (Continued)

Directors and Trustees: Reverend A.T. Jones (resigned 31.12.21)
Reverend D.R. Gibb (resigned 03.11.22)
Mr. A. Straker (resigned 09.06.22)
Mr. R. Mole (resigned 03.11.22)
Mr. M. Clark (appointed 02.11.21, resigned 22.09.22)
Mr. J. Cleave (appointed 02.11.22)
Mr. D. Buckley (appointed 02.11.22)
Mr. J. Long (appointed 02.11.22)
Mr. P. Wiggins (appointed 02.11.22)
Mr. D. Taylor (appointed 02.11.22)
Dr. C. Erlebach (appointed 02.11.22)

Church Treasurer: Mr. J. Cleave

Independent Examiner: Mr. J. Lester FCA
Baines Jewitt Limited
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
STOCKTON ON TEES
TS18 3TU

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

Solicitors: Edward Connor Solicitors
41 The Point
Market Harborough
Leicestershire
LE16 7QU

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 23 June 2023
and signed on their behalf by:



Mr. J. Cleave
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 2022 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
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
STOCKTON ON TEES
TS18 3TU**

23 June 2023

JL/GW

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022
(including Summary Income and Expenditure Account)

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
INCOMING RESOURCES							
Income and Endowments from:							
Donations and legacies	2	249,112	353,554	-	-	249,112	353,554
Other activities	3	28,615	13,206	-	-	28,615	13,206
Other income	4	28,307	13,653	-	-	28,307	13,653
TOTAL INCOME		306,034	380,413	-	-	306,034	380,413
RESOURCES EXPENDED							
Expenditure on:							
Charitable Activities	5	318,180	373,373	-	-	318,180	373,373
TOTAL EXPENDITURE		318,180	373,373	-	-	318,180	373,373
Net Incoming/(Outgoing) Resources for Year		(12,146)	7,040	-	-	(12,146)	7,040
Reconciliation of funds:							
Total funds brought forward		2,096,690	2,089,650	-	-	2,096,690	2,089,650
Total Funds Carried Forward	17&18	2,084,544	2,096,690	-	-	2,084,544	2,096,690

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 2022

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	11		2,149,784		2,154,489
CURRENT ASSETS					
Debtors	12	8,168		16,188	
Stock		2,000		2,000	
Cash at bank and in hand		8,524		21,243	
		18,692		39,431	
CREDITORS: Amounts falling due within one year	13	(32,976)		(28,589)	
NET CURRENT ASSETS/(LIABILITIES)			(14,284)		10,842
TOTAL ASSETS LESS CURRENT LIABILITIES			2,135,500		2,165,331
CREDITORS: Amounts falling due after more than one year	14		(50,956)		(68,641)
NET ASSETS			2,084,544		2,096,690
FUNDS	18				
Unrestricted funds			2,084,544		2,096,690
Restricted funds			-		-
TOTAL FUNDS	17 & 18		2,084,544		2,096,690

For the year ended 30 September 2022, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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.

The financial statements were approved and authorised for issue by the Board on 23 June 2023

Signed on behalf of the Board of Directors by:



Mr. J. Cleave
Trustee

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Cash inflow/(outflow) from operating activities	21	(2,783)	24,233
Cash outflow from investing activities:			
Payments to acquire tangible fixed assets		-	-
Interest received		-	-
Net cash outflow from investing activities		-	-
Cash outflow from financing activities:			
Repayment of mortgage		(15,185)	(14,478)
Interest paid		(2,751)	(3,402)
Loan advanced in year		25,000	-
Loan repayments		(17,000)	-
Net cash outflow from financing activities		(9,936)	(17,880)
Net increase/(decrease) in cash and cash equivalents in year		(12,719)	6,353
Cash and cash equivalents at the beginning of the year		21,243	14,890
Total cash and cash equivalents at the end of the year		8,524	21,243
Cash and cash equivalents consist of:			
Cash at bank and in hand		8,524	21,243

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Christchurch Claypath Durham is a private company limited by guarantee registered in England. 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 4 of these financial statements. The nature of the charity's operations and principal activities are to advance the Christian faith.

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 UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) 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) 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.

(c) 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.

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES (*Continued*)

(d) 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.

(e) 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.

(f) 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.

(g) 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.

(h) 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.

(i) 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.

(j) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with levels of reserves for the charity to be able to continue as a going concern.

CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**2. INCOME FROM DONATIONS
AND LEGACIES**

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Collections/gifts and donations	210,377	289,439	-	-	210,377	171,815
Gift aid tax recoverable	38,735	40,506	-	-	38,735	40,506
Government support re COVID-19	-	23,609	-	-	-	23,609
	<u>249,112</u>	<u>353,554</u>	<u>-</u>	<u>-</u>	<u>249,112</u>	<u>353,554</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.

3. INCOME FROM OTHER ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Student conference	17,140	11,273	-	-	17,140	11,273
Other events	11,475	1,933	-	-	11,475	1,933
	<u>28,615</u>	<u>13,206</u>	<u>-</u>	<u>-</u>	<u>28,615</u>	<u>13,206</u>

4. OTHER INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Sale of books, CDs etc.	280	200	-	-	280	200
Rental and service charges	26,518	13,285	-	-	26,518	13,285
Miscellaneous income	1,509	168	-	-	1,509	168
	<u>28,307</u>	<u>13,653</u>	<u>-</u>	<u>-</u>	<u>28,307</u>	<u>13,653</u>

TOTAL INCOMING RESOURCES	<u>306,034</u>	<u>380,413</u>	<u>-</u>	<u>-</u>	<u>306,034</u>	<u>380,413</u>
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CHRISTCHURCH CLAYPATH DURHAM
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Staff costs	177,420	224,636	-	-	177,420	224,636
Staff expenses	377	493	-	-	377	493
Donations	699	23,019	-	-	699	23,019
Student conference	15,769	9,758	-	-	15,769	9,758
Other events	16,436	4,265	-	-	16,436	4,265
Rent of Hollybush House	7,412	29,650	-	-	7,412	29,650
Other venue hire	-	-	-	-	-	-
Training and conferences	1,919	269	-	-	1,919	269
Depreciation and loss on disposal of fixed assets	4,705	4,836	-	-	4,705	4,836
Books and CDs	500	2,406	-	-	500	2,406
Other expenditure	4,981	2,339	-	-	4,981	2,339
Support costs - see below	82,742	66,782	-	-	82,742	66,782
Governance costs - see below	5,220	4,920	-	-	5,220	4,920
TOTAL RESOURCES EXPENDED	318,180	373,373	-	-	318,180	373,373

Support Costs	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Insurance	7,357	7,358	-	-	7,357	7,358
Office administration, printing, postage and stationery	15,369	17,421	-	-	15,369	17,421
Heat, light and waste disposal:						
Hollybush House	2,646	7,527	-	-	2,646	7,527
Other	21,312	15,140	-	-	21,312	15,140
Telephone	2,098	2,474	-	-	2,098	2,474
Advertising	562	682	-	-	562	682
Travel	326	55	-	-	326	55
Repairs and maintenance:						
Hollybush House	-	354	-	-	-	354
Other	15,366	9,300	-	-	15,366	9,300
Legal and professional fees	13,526	2,112	-	-	13,526	2,112
Child protection fees	960	169	-	-	960	169
Mortgage interest	2,751	3,402	-	-	2,751	3,402
Bank charges	469	788	-	-	469	788
	82,742	66,782	-	-	82,742	66,782

Governance Costs	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Accountancy and independent examination fees	5,220	4,920	-	-	5,220	4,920
	5,220	4,920	-	-	5,220	4,920

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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

This is stated after charging:

	2022	2021
	£	£
Depreciation and adjustments on disposal of fixed assets	4,705	4,836
Independent Examiner's fees:		
- independent examination	1,325	1,250
- accounting and other services	<u>3,895</u>	<u>3,670</u>

7. STAFF COSTS AND NUMBERS

	2022	2021
	£	£
Salaries and wages	145,231	175,464
Social security costs	9,263	14,769
Pension costs (note 8)	22,926	34,403
	<u>177,420</u>	<u>224,636</u>

The total employment benefits, including employer contributions, of key management personnel were £9,876 (2021: £50,471).

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

The average number of staff engaged during the year was 6 (2021: 5).

The full-time equivalent number of staff engaged during the year was 4.5 (2021: 5).

8. PENSION COSTS

The pension costs of £22,926 (2021: £34,403) represent payments to a group defined contribution pension scheme and individual pension schemes operated in the names of certain employees of the charity.

9. TRUSTEES' REMUNERATION

Reverend A.T. Jones was employed by the charity to provide ministerial and administration services at a salary of £5,461 (2021: £21,843) plus pension contributions of £3,737 (2021: £9,776). He ceased to be employed by the charity on 31 December 2021.

No trustee was reimbursed expenses during the year (2021: 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 £613 (2021: £603).

10. 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 2022**

11. TANGIBLE FIXED ASSETS

	Freehold Property: Land £	Buildings £	Furniture and Equipment £	Total £
Cost/Valuation				
At 1 October 2021	140,000	2,392,742	130,622	2,663,364
Additions at cost	-	-	-	-
Disposals	-	-	(8,064)	(8,064)
	<u>140,000</u>	<u>2,392,742</u>	<u>122,558</u>	<u>2,655,300</u>
Accumulated Depreciation				
At 1 October 2021	-	392,742	116,133	508,875
Charge for the year	-	-	3,328	3,328
Eliminated on disposal	-	-	(6,687)	(6,687)
	<u>-</u>	<u>392,742</u>	<u>112,774</u>	<u>505,516</u>
Net Book Value				
At 30 September 2021	<u>140,000</u>	<u>2,000,000</u>	<u>14,489</u>	<u>2,154,489</u>
At 30 September 2022	<u>140,000</u>	<u>2,000,000</u>	<u>9,784</u>	<u>2,149,784</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).

12. DEBTORS AND PREPAYMENTS

	2022 £	2021 £
Gift aid tax recoverable	2,101	2,238
Other debtors and prepayments	6,067	13,950
	<u>8,168</u>	<u>16,188</u>

13. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Stewardship mortgage	17,000	14,500
Other loans	8,000	-
Other creditors and accruals	7,976	14,089
	<u>32,976</u>	<u>28,589</u>

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14. CREDITORS: Amounts falling due after more than one year

	2022 £	2021 £
Stewardship mortgage	<u>50,956</u>	<u>68,641</u>

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

Repayable by instalments:		
Stewardship mortgage	<u>-</u>	<u>1,995</u>

15. SECURED DEBTS

The following secured debts are included within creditors:

	2022 £	2021 £
Stewardship mortgage	<u>67,956</u>	<u>83,141</u>

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 2022, interest was payable at 4.25% on the capital balance.

16. OPERATING LEASE COMMITMENTS

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

	Land and Buildings 2022 £	Land and Buildings 2021 £
On leases expiring:		
Within one year	<u>-</u>	<u>29,650</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
As at 30 September 2022:			
Tangible fixed assets	2,149,784	-	2,149,784
Net current liabilities	(14,284)	-	(14,284)
Long-term liabilities	(50,956)	-	(50,956)
	<u>2,084,544</u>	<u>-</u>	<u>2,084,544</u>
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)
	<u>2,096,690</u>	<u>-</u>	<u>2,096,690</u>

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18. MOVEMENT IN FUNDS

	At beginning of Year £	Income £	Expenditure £	At end of Year £
2022				
Unrestricted Funds:				
General	<u>2,096,690</u>	<u>306,034</u>	<u>318,180</u>	<u>2,084,544</u>
2021				
Unrestricted Funds:				
General	<u>2,096,690</u>	<u>380,413</u>	<u>373,373</u>	<u>2,096,690</u>

19. CONTROLLING PARTY

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

20. 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 are as follows:

	2022 £	2021 £
Rent of Hollybush House, Durham	7,412	29,650
Repairs to Hollybush House, Durham (under the terms of the lease, the charity had agreed to maintain the premises and to undertake all repairs as agreed between the landlord and tenant)	-	354
	<u> </u>	<u> </u>

Total unrestricted donations received from related parties during the year under review amounted to £20,700 (2021: £35,760).

On 19 April 2022, Mr. R. Mole, who was then a trustee, advanced an interest-free loan of £25,000 to the charity. At the balance sheet date, a balance of £8,000 was due to Mr. Mole.

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

	2022 £	2021 £
Net movement in funds	(12,146)	7,040
Add: Depreciation and loss on disposal of fixed assets	4,705	4,836
Interest payable	2,751	3,402
Less: Interest receivable	-	-
(Increase)/decrease in debtors	8,020	22,318
Increase/(decrease) in creditors	(6,113)	(15,244)
(Increase)/decrease in stock	-	1,881
	<u> </u>	<u> </u>
Cash Inflow/(Outflow) from Operating Activities	<u>(2,783)</u>	<u>24,233</u>

CHRISTCHURCH CLAYPATH DURHAM
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**NOTES TO THE FINANCIAL STATEMENTS
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22. FINANCIAL INSTRUMENTS

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

	2022	2021
	£	£
Financial Assets		
Cash at bank	<u>8,524</u>	<u>21,243</u>
Financial Liabilities		
Measured at amortised cost:		
- Other creditors and accruals (note 13)	15,976	14,089
- Stewardship mortgage (notes 13, 14 and 15)	<u>67,956</u>	<u>83,141</u>
	<u>83,932</u>	<u>97,230</u>

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

	2022	2021
	£	£
Mortgage interest expense:		
- Financial liabilities measured at amortised cost	<u>2,751</u>	<u>3,402</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 £2,751 (2021: £3,402).