

Christ Church Newcastle
Unaudited financial statements
for the year ended 31 August 2020

Charity number: 1124990
Company number: 06535478

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for the year ended 31 August 2020

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Trustees' report for the year ended 31 August 2020

The trustees, who are also directors of the charitable company for the purposes of the Companies Act, present their report with the financial statements of Christ Church Newcastle ('CCN') for the year ended 31 August 2020.

Objectives and Activities

The charity's objectives, as set out in the Memorandum and Articles of Association are:

1. To advance the Christian faith in accordance with the Statement of Beliefs; and
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services.

The main activities undertaken during the period in relation to these objectives were:

- Weekly church meetings and events; and
- Donations to institutions and individuals

The Trustees consider that such activities provide public benefit to those in the local and wider community and the trustees have had regard to the guidance issued by the commission on public benefit.

Achievements and performance

The trustees consider the achievements of the church during the year to be:

Church Family Life

- We increased the number of homegroups running across the city to thirteen.
- We ran various training events, including a successful training weekend at the Emmaus Centre in Consett; a series on church planting for a group of men within the church; training on different aspects of the Christian faith and Christian living, a series of summer seminars and a Crosslands study group.
- We've had a steady number of visitors, many of whom now attend CCN.
- The church leadership and volunteers continue to offer ongoing pastoral and mental health support to those within and outside the church. They particularly sought to engage NHS workers and those in need during the COVID-19 pandemic and support them through the challenges they faced. To this end, we also set up a hardship fund to support church family members struggling financially through the pandemic.
- During lockdown, we have been able to run a weekly virtual Movie Club and fortnightly Pub Quiz engaging both those in the church family and those not part of Christ Church. We organised an online café and online dinners to support church members in lockdown as well as coordinating daily prayer meetings.
- We ran a Biblical Counselling Interest Group for those in the church family.
- We hosted a seminar entitled "The Agonies of Coronavirus" for church family and their friends to help them think through how to respond to the pandemic.
- We ran a parenting book group allow parents in the church family to support and encourage one another.

Children's Activities

- Prior to lockdown we helped to run a weekly bible club in a local primary school.
- We continued our midweek groups for children with a weekly Messy Church being added during lockdown.
- Our Light Party event during October half term, our Christmas Nativity from Scratch and our February Holiday Club events engaged many children within the local community.

Community Events/Activities

- Prior to lockdown we ran a monthly walking group.

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- We held multiple Christmas events which engaged many people from the local area, including two homes for the elderly; Nativity from Scratch for children; and five community carol services including one in Gosforth Central Park
- 15 volunteers have worked with Safe Families for Children providing support for local children and families in crisis through befriending and the provision of resources.
- We have run a monthly service at a local care home which has continued on Zoom during COVID-19.

General

- CCN has been able to provide support to other churches and individuals in the region, both financially and in practical ways.
- Three members of staff have participated in training provided by Crosslands as they seek to be better equipped to serve the church and local community.
- One member of staff attended Safeguarding Training which was organised by ThirtyOne:Eight.
- The senior Pastor continued to volunteer for Acts 29 GB in the capacity of GB director helping to equip and resource individuals seeking to start churches and existing church plants across the UK.
- In partnership with other churches in the region Christ Church Newcastle delivered a Crosslands Learning Site in the region, a training course for interns, elders, congregation members and small group leaders from churches across the North East.
- Two staff members and one volunteer participated in an online seminar on Youth and Children's work during COVID-19 for churches across the UK.

Financial review

The results for the year and the financial position of the charity are shown on pages 6 to 15.

The Statement of Financial Activities shows a surplus of income over expenditure during the year of £25,819 (2019: deficit of £7,475) with total reserves of £89,088 (2019: £63,269). Included within these amounts are restricted funds of £4,663 (2019: £8,163) which were received in the year and had not been spent at the year end.

The trustees have considered the charity's requirement for reserves in light of the main risks to the organisation. It has established a policy of holding a minimum of 1 month's expenses as a general reserve is appropriate for the charity. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity and generate additional funds in the event of a significant drop in funding.

Expected unrestricted expenditure for 2020/2021 is £252,185 and therefore the target is £21,015 (2019: £18,760) in reserves. At 31 August 2020, total unrestricted reserves were £84,425 (2019: £55,106) which is in excess of the required policy. This is partly due to incurred costs in the second half of the year being lower than budgeted as a result of the COVID 19 pandemic. In addition to this the leadership of Christ Church retained reserves in excess of the required policy with the hope that it could be used to part fund the purchase a building in the future.

Post year end events

In April 2020 the elders and trustees of Christ Church Newcastle launched a building appeal with the hope of raising enough funds to secure the purchase of the former Heaton Methodist Church Building. The building has been listed for sale with offers in the region of £850,000. Final and best offers must be submitted by 24 May 2021. If successful the purchase of the building would be funded through capital donations and a mortgage facility. The response to the appeal has been very positive with congregation members pledging significant one-off amounts which would be used to pay for the deposit as well as substantial increases in monthly donations which would enable Christ Church Newcastle to cover the ongoing mortgage and maintenance costs associated with owning a building.

Christ Church Newcastle

Structure, Governance and Management

The charity is controlled by its governing documents, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

At any time, there must be a minimum of three trustees. The Board of Trustees is responsible for the appointment of new Trustees. All trustees appointed are in full support of the charity's aims and objectives and are familiar with the day-to-day practical workings of the charity.

Any newly appointed trustees will be given a copy of the current version of the governing documents and a copy of the latest Trustees' Annual Report and statement of accounts. Newly appointed trustees are also encouraged to participate in appropriate training in order to allow them to perform their duties with appropriate skill and attention.

Reference and administrative details

Trustees

Miss J Bishop (appointed 28 January 2019)

Rev. H A Charteris

Mr N Cowton (appointed 28 January 2019)

Miss J Herron (resigned 12 March 2020)

Mr S Pugmire

Registered number

06535478

Charity registration number

1124990

Registered office

26 Rothbury Terrace

Newcastle upon Tyne, NE6 5XH

Professional advisors

Stewardship Services (UKET) Limited (Examiners)

The Co-operative Bank (Bankers)

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

The report has been prepared in accordance with the special provision of Part 15 of the Company 2006 relating to small companies.

Responsibilities of Directors

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Stewardship Services were appointed as reporting accountants and one of their employees serves as the company's independent examiner.

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the directors on 20 May 2021 and signed on their behalf by:

Hugo Charteris (Trustee)

Christ Church Newcastle

Independent Examiner's Report to the Trustees of Christ Church Newcastle ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020 on pages 6 to 15 following, which have been prepared on the basis of the accounting policies set out on page eight.

Responsibilities and basis of report

As the charity's 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 charity'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, 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:

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.

Jacob Farley ACA

May 2021

For and on behalf of:

Stewardship

1 Lamb's Passage

London

Christ Church Newcastle

Statement of financial activities, including income and expenditure account, for the year ended 31 August 2020

		Unrestricted Funds	Restricted funds	Total funds	Total funds
		Year to 31 August 2020	Year to 31 August 2020	Year to 31 August 2020	Year to 31 August 2019
<i>Description by natural category</i>	Notes	£	£	£	£
Income and endowments from:					
Donations	3	200,713	-	200,713	177,323
Gift aid		47,588	-	47,588	42,949
Other income		10,342	-	10,342	6,028
Events income		4,827	-	4,827	8,923
Total income and endowments		263,470	-	263,470	235,224
Expenditure on:					
Employment costs	5	170,871	-	170,871	162,657
Rent		11,658	-	11,658	13,790
Administrative costs		7,543	-	7,543	5,959
Donations made	6	25,374	-	25,374	23,413
Training and development		7,957	3,500	11,457	18,250
General meeting expenses		2,285	-	2,285	4,908
Consumables		316	-	316	1,172
Events expenses		8,147	-	8,147	12,551
Total expenditure		234,151	3,500	237,651	242,699
Net income before transfers		29,319	(3,500)	25,819	(7,475)
Net movement in funds		29,319	(3,500)	25,819	(7,475)
Total funds brought forward		55,106	8,163	63,269	70,744
Total funds carried forward		84,425	4,663	89,088	63,269

No transfers were made between funds in the current or prior period. There were no other recognised gains other than those noted above.

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Balance sheet as at 31 August 2020

	Note	Unrestricted Funds 31 August 2020 £	Restricted funds 31 August 2020 £	Total funds 31 August 2020 £	Total funds 31 August 2019 £
Fixed assets					
Tangible assets	9	564	-	564	1,421
Current assets					
Debtors	10	9,066	500	9,566	12,796
Cash at bank and in hand		78,744	4,163	82,907	53,130
		87,809	4,663	92,473	65,926
Creditors: amounts falling due within one year	11	(3,949)	-	(3,949)	(4,078)
Net current assets		83,861	4,663	88,524	61,848
Total assets less current liabilities		84,425	4,663	89,088	63,269
Net assets		84,425	4,663	89,088	63,269
Funds of the Charity					
Current year earnings		29,319	(3,500)	25,819	(7,475)
Retained earnings		55,106	8,163	63,269	70,744
Total funds		84,425	4,663	89,088	63,269

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020. The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each 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 applicable to the charitable company.

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

The financial statements were approved by the Board of Directors on 20 May 2021 and were signed on its behalf by:

Hugo Charteris (Trustee)

Company registration number: 06535478

Charity number: 1124990

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Notes to the financial statements for the year ended 31 August 2020

1. Basis of preparation

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found in the Directors' Report.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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) and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. There have been no changes in the accounting policies in the reporting period. No changes to accounting estimates have occurred in the reporting period. No material prior year errors have been identified in the reporting period.

2. Accounting policies

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

Income and endowments

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from events organised by the charity.

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Notes to the financial statements for the year ended 31 August 2020 (cont.)

2. Accounting policies (continued)

Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It comprises expenditure on activities undertaken directly and by grant funding to other institutions and individuals. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and includes external the fees of the independent examiner.

Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight-line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Fixtures, fittings & Equipment	3 years
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Pension scheme arrangements

The company makes contributions to a defined contribution pension scheme for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises (see note 5 'Staff Costs' for further information). The assets of these schemes are held separately from those of the company in independently administered funds.

Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

Exemption from preparing a cashflow statement

The company has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

Critical accounting estimates and areas of judgement

The directors do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

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Notes to the financial statements for the year ended 31 August 2020 (cont.)

3. Analysis of incoming resources

<i>Donations</i>	Year to 31 August 2020	Year to 31 August 2019
	£	£
Gosforth congregation	75,468	52,255
Heaton congregation	124,835	123,098
Collection	194	670
Other	216	1,300
	200,713	177,323

All income in the current year is unrestricted. All income in the prior year was unrestricted except for £3,250 received to be used specifically for training church staff and members.

4. Fees for examination or audit of the accounts

Fees of £1,125 were paid in relation to the independent examiner's fees for reporting on the accounts (2019: £1,000). In addition to this, fees for payroll service of £930 (2019: £888) and a consultancy helpline of £90 (2019: £50) were paid to Stewardship in the year.

5. Staff costs

	Year to 31 August 2020	Year to 31 August 2019
	£	£
Wages and salaries	147,991	139,616
Social security costs	8,512	9,179
Other pension costs	14,368	13,861
	170,871	162,657

No employee received total employee benefits in excess of £60,000.

£10,383 (2019: £5,908) of the total salary payments were reimbursed by another charity as a contribution for work undertaken for that charity by a staff member.

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Notes to the financial statements for the year ended 31 August 2020 (cont.)

5. Staff costs (cont.)

The average monthly number of employees by activity during the period was as follows:

	Year to 31 August 2020	Year to 31 August 2019
Teaching staff	4	4
Administrative staff	1	0.5

6. Donations made

(a) Total value of donations

Purpose for which donations were made	Year to 31 August 2020		Year to 31 August 2019	
	Donations to institutions £	Donations to individuals £	Donations to institutions £	Donations to individuals £
Church planting	7,765	1,746	6,230	1,800
Christian student ministry	2,700	2,134	3,890	-
Children's summer camps	1,180	-	1,157	-
Overseas ministry	-	-	600	2,000
Relief of hardship	1,000	558	-	43
Support for independent churches in the UK	8,291	-	7,693	-
	20,936	4,438	19,570	3,843

(b) Grants made to institutions

Name of institution	Purpose	Year to 31 August 2020 £	Year to 31 August 2019 £
CPAS	Children's summer camps	1,180	1,007
New Life Church Middlesbrough	Support for independent churches	3,872	3,998
Newcastle University Students Union	Christian student ministry	-	90
Acts 29	Church planting	7,765	6,230
AGAPE	Christian student ministry	-	1,400
FIEC	Support for independent churches	4,025	3,551
North East Gospel Partnership	Support for independent churches	144	144
UCCF	Christian student ministry	2,700	2,400
Regent Chapel	Relief of hardship	1,000	-
IFES	Overseas ministry	-	600
Redeemer Church	Relief of hardship	250	-
		20,936	19,570

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Notes to the financial statements for the year ended 31 August 2020 (cont.)

7. Volunteers

Christ Church Newcastle relies on the contribution of unpaid general volunteers in carrying out their activities. Given the absence of a reliable measurement basis, the contribution of general volunteers has not been included as income within the accounts.

8. Acting as an agent

During the year, the charity acted as agent for North East Learning Site: a training collaboration between the North East Gospel Partnership and Crosslands and, in that capacity:

- a) received £0 (2019: £3,000) during the year
- b) paid £3 (2019: £1,910) during the year
- c) at the year end the charity owed £1,587 (2019: £1,590) to North East Learning Site

The income referred to above has been excluded from the results reported by the charity in the Statement of Financial Activities.

9. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 September 2019	4,402
Additions	-
At 31 August 2020	4,402
Depreciation	
At 1 September 2019	2,981
Charge for the period	857
At 31 August 2020	3,838
Net book value	
At 31 August 2020	564
At 31 August 2019	1,421

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Notes to the financial statements for the year ended 31 August 2020 (cont.)

10. Debtors

	31 August 2020 £	31 August 2019 £
Prepayments and accrued income	1,384	5,091
Other debtors: Gift aid debtor	8,182	7,705
	9,566	12,796

11. Creditors: amounts falling due within one year

	31 August 2020 £	31 August 2019 £
Trade creditors	2,599	3,278
Accruals	1,350	800
	3,949	4,078

12. Charity funds

During the year the movements in the charity's funds were as follows:

Fund name	At 1 September 2019 £	Income £	Expenditure £	At 31 August 2020 £
Restricted – Training	8,163	-	(3,500)	4,663
Unrestricted funds	55,106	263,470	(234,151)	84,425
	63,269	263,470	(237,651)	89,088

The assets and liabilities of the various funds were as follows:

Fund name	Unrestricted funds £	Restricted - Training £	2020 £
Tangible fixed assets	564	-	564
Debtors	9,066	500	9,566
Cash at bank and in hand	78,744	4,163	82,907
Creditors falling due within one year	(3,949)	-	(3,949)
	84,425	4,663	89,088

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Notes to the financial statements for the year ended 31 August 2020 (cont.)

12. Charity funds

In the previous year the movements in the charity's funds were as follows:

Fund name	At 1 September 2018 £	Income £	Expenditure £	At 31 August 2019 £
Restricted – Training	12,500	4,063	(8,400)	8,163
Unrestricted funds	58,244	231,161	(234,299)	55,106
	70,744	235,224	(242,699)	63,269

In the previous year, the assets and liabilities of the various funds were as follows:

Fund name	Unrestricted funds £	Restricted - Training £	2019 £
Tangible fixed assets	1,421	-	1,421
Debtors	12,796	-	12,796
Cash at bank and in hand	44,969	8,163	53,130
Creditors falling due within one year	(4,078)	-	(4,078)
	55,106	8,163	63,269

The restricted funds represent funds made for training church staff and members.

13. Trustee and key management personnel remuneration and benefits

During the year, Hugo Charteris, a trustee of Christ Church Newcastle received remuneration in his capacity as lead minister, and not as a trustee, as permitted by the governing document. This was comprised of gross pay of £39,050 (2019: £38,004) and employer pension contributions of £3,905 (2019: £3,800).

The key management personnel of the charity comprise the trustees and the elders of Christ Church Newcastle.

David Dargue, an elder of Christ Church Newcastle is regarded as key management personnel. During the year David received remuneration in his capacity as minister of Christ Church Gosforth. This was comprised of gross pay of £35,971 (2019: £35,008) and employer pension contributions of £3,597 (2019: £3,501).

Philip Carvel, an elder of Christ Church Newcastle is regarded as key management personnel. Philip did not receive any remuneration in the period however his wife, Catherine Carvel was employed as the Finance and Operations Manager during the year and received gross pay of £8,166 (2019: £9,799) and employer pension contribution of £817 (2019: £980).

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Notes to the financial statements for the year ended 31 August 2020 (cont.)

14.Related party disclosures

Related parties are defined as trustees, key management and their connected persons. Aggregate donations from related parties of £44,315 were received in the year (2019: £40,435). As two of the trustees of Christ Church Newcastle make up a majority of the trustees of the charity LEKA, we would consider LEKA to be a related party for the purposes of statutory reporting since there is effectively common control. Christ Church Newcastle received a donation of £1,300 from LEKA during the year (2019: £1,300). No other related party transactions were incurred during the year.

15.Statement of financial activities including prior year comparisons

Description by natural category	Notes	Year to 31 August 2020			Year to 31 August 2019		
		Unrestricted Funds	Restricted funds	Total funds	Unrestricted Funds	Restricted funds	Total funds
		£	£	£	£	£	£
Income and endowments from:							
Donations	3	200,713	-	200,713	174,073	3,250	177,323
Gift aid		43,294	-	43,294	42,136	813	42,949
Other income		10,342	-	10,342	6,028	-	6,028
Events income		4,827	-	4,827	8,923	-	8,923
Total income and endowments		259,176	-	259,176	231,161	4,063	235,224
Expenditure on:							
Employment costs	5	170,871	-	170,871	162,657	-	162,657
Rent		11,658	-	11,658	13,790	-	13,790
Administrative costs		7,543	-	7,543	5,959	-	5,959
Donations made	6	25,374	-	25,374	23,413	-	23,413
Training and development		7,957	3,500	11,457	9,850	8,400	18,250
General meeting expenses		2,285	-	2,285	4,908	-	4,908
Consumables		316	-	316	1,172	-	1,172
Events expenses		8,147	-	8,147	12,551	-	12,551
Total expenditure		234,151	3,500	237,651	234,299	8,400	242,699
Net income before transfers		25,025	(3,500)	21,525	(3,138)	(4,337)	(7,475)
Net movement in funds		25,025	(3,500)	21,525	(3,138)	(4,337)	(7,475)
Total funds brought forward		55,106	8,163	63,269	58,244	12,500	70,744
Total funds carried forward		80,131	4,663	84,794	55,106	8,163	63,269