

# **Communities Together Durham**

**Report and Financial Statements  
for the year ended 31 December 2022**

**Charity number 1157214**

**Company number 08860961**

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# **Communities Together Durham**

## **Report and Financial Statements for the year ended 31 December 2022**

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# **Communities Together Durham**

## **Directors and Trustees Annual Report for the year ended 31 December 2022**

### **Reference and administration details**

Charity name:	Communities Together Durham
Registered charity number	1157214
Company number	08860961
Registered office address	Cuthbert House Stonebridge Durham DH1 3RY

The trustees under charity law, who were also the directors under company law, who served during the period and up to the date of this report were:

The Venerable Stuart Bain (from 26.03.14; reappointed from 26.03.19; resigned 28.02.22)

The Revd Canon Sheila Bamber (from 24.01.14; reappointed 26.03.20)

The Right Reverend Sarah Clark (DBF nominee, from 01.08.19)

The Revd Joanne Thorns (from 09.03.22; resigned to become an employee on 01.09.22)

Kate Welch OBE, DL (from 26.03.14; reappointed from 26.03.19)

The Revd David Whiting (from 26.03.14; reappointed from 26.03.19)

Independent Examiner	Mr J I Henderson 1 Silverdale Way Whickham Newcastle upon Tyne NE16 5SL
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### **Structure, governance and management**

Communities Together Durham worked with Durham Diocese to help them secure funding for a project supporting refugees and asylum seekers. Joanne Thorns expressed an interest in the post of Project Co-ordinator created within this project and stood back from the Board. There was an open recruitment process managed by a panel involving a majority of representatives from the Diocese and from an unconnected external body and J Thorns was appointed and immediately resigned from the Board. We plan to recruit additional trustees during 2023 via an open recruitment process.

## Objectives and activities

The objects of Communities Together Durham are, for the benefit of the public:-

- 1.1 to promote the efficiency and effectiveness of Christian based charities in the furtherance of their objects or any one of them, mainly but not exclusively, by the provision of information, advice, support and infrastructure provision; and
- 1.2 the relief of financial hardship, either generally or individually, through the provision of grants, goods or services.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

## Achievements and performance

While the external environment continues to be challenging, the projects and churches we work with continue to be simply amazing in their commitment to working with and in their local communities for mutual support and care. Opportunities to partner with statutory agencies and local authorities supported the establishing of a number of 'warm spaces' or 'warm hubs' in the autumn, following a lively focus on holiday activities (with food) in the summer holidays. We engaged with more rural areas to think about poverty and isolation at the 'Small, faithful and rural' conference which finally took place at The Sill in Northumberland after two years of delay because of Covid. A new partnership with Children North East will encourage schools to engage with the 'poverty proofing' agenda, identifying ways to tackle financial exclusion. Churches and community groups continue to look for the most effective ways to make a difference in difficult times.

The financial statements for 2022 show a significant increase in turnover, with the addition of a number of projects managed within restricted funds. Our support for Durham Diocese to secure funding for some specific projects was successful and during the year we were invited to manage a project to build the capacity of churches to support Asylum Seekers and Refugees. The first activity included an online drop in supporting host families in the 'Homes for Ukraine' scheme and the project has quickly built links with regional agencies and is working to develop a network of church-led drop-ins. The project is funded for two years.

The debt advice project in Jarrow (partnered with Community Money Advice) has grown steadily and by the end of the year the caseload involved almost £0.25 million of debt. The next steps are to establish a separate organisation to deliver this work, secure future funding and register with the Financial Conduct Authority. We are working with the churches in Teesdale and Weardale to establish a rural parish nursing service with a specific focus on mental health and isolation, and expect to appoint the first nurse in the spring of 2023.

The Faith in Community project took time this year to consider its future direction, and to seek funding for a project lead to secure its sustainability. The community projects were supported with input from members of the project steering group and the CTD team, and towards the end of the year we organised a series of HR seminars to strengthen leadership and management within the projects.

During the year appointed a new Lead Development Worker from within our existing staff team. We also recruited additional members of staff to the new projects. One of our first Bridge Project Officers retired during the year and we recruited a replacement. By the end of the year our staffing establishment had risen to 6 employees (2 full time and 4 part time) and 2 secondees (part time). Managing this growth overtook our plans to fully implement our revised operational structure and we continue to rely on trustee support for administrative and other management tasks. We expect to progress this in 2023.



## **Financial performance**

The main source of income during the year was from a range of partnership projects with Durham Diocese. The Bridge Project funding was extended to the end of 2024; the other projects have two years funding and the programme will end in 2024. During 2023 we will be working to find continuation funding and reviewing our ongoing arrangements with these projects.

As we did not recruit to administrative posts as planned, the outturn for the year was a surplus of £9324 against a budgeted deficit of £10,500. We will seek to appoint a part time administrator during 2023, and our budget also makes provision for the appointment of a half time 'Executive Lead' to develop the business (including fundraising) towards the end of the year. We have designated £20,000 for the costs of the Executive Lead for the first year, and our budgeted deficit for 2023 is £16,640. Together these costs will reduce our general reserves to the agreed £48,000 or one year's core costs by the end of 2024. However, the investment in development will generate income beyond 2024. This will be challenging as we engage with a rapidly changing social and economic environment, and we will continue to spend prudently during this period.

## **Trustees' responsibilities in respect of the financial statements**

Company Law requires the trustees, who are the directors under company law, to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company at the year end and of the net incoming/outgoing resources of the company for the year then ending. In preparing these financial statements the trustees are required to

- select suitable accounting policies;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable it 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.

## **Independent examiner**

The trustees have taken advantage of the provisions of the Companies Act 2006 in respect of the audit requirements for small companies and opted to have an independent examination in accordance with the Charities Act.

**Small company special provisions:**

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006.

This report was approved by the trustees on 5 September 2023 and signed on their behalf by

*Sheila Bamber.*

Sheila Bamber  
Director and Trustee

# Independent Examiner's Report on the Accounts

Report to the Trustees of Communities Together Durham on the accounts for the year ended 31 December 2022 set out on pages 8 to 15

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

## Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - To keep accounting records in accordance with section 130 of the Charities Act; and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date

5 September 2023

Name

Mr J I Henderson FCA

Address

1 Silverdale Way  
Whickham  
NE16 5SL

# Communities Together Durham

## Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming resources</b>	3				
Generated funds					
Voluntary income			2,668	2,668	-
Activities for generating funds		21,355		21,355	8,820
Investment income					-
Charitable activities					-
Other incoming resources		1,546	122,164	123,710	67,719
<b>Total incoming resources</b>		<b><u>22,901</u></b>	<b><u>124,832</u></b>	<b><u>147,733</u></b>	<b><u>76,539</u></b>
<b>Resources expended</b>	4				
Generation of voluntary income					-
Charitable Activities		13,667	112,164	125,831	79,001
Governance costs					-
Other resources expended					-
<b>Total resources expended</b>		<b><u>13,667</u></b>	<b><u>112,164</u></b>	<b><u>125,831</u></b>	<b><u>79,001</u></b>
<b>Net income/(expenditure) for the year</b>		<b><u>9,234</u></b>	<b><u>12,668</u></b>	<b><u>21,902</u></b>	<b><u>(2,462)</u></b>
<b>Reconciliation of funds</b>					
Total funds brought forward		71,146	8,355	79,501	81,963
Net movement in funds throughout year		<u>9,234</u>	<u>12,668</u>	<u>21,902</u>	<u>(2,462)</u>
<b>Total funds carried forward</b>		<b><u>80,380</u></b>	<b><u>21,023</u></b>	<b><u>101,403</u></b>	<b><u>79,501</u></b>

All the charitable company's operations are classed as continuing and recognised gains and losses and movement on reserves are shown above.

The notes on pages 10 to 14 form part of these accounts.



# Communities Together Durham

## Balance Sheet as at 31 December 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
<b>Fixed Assets</b>			
Tangible assets	7	-	-
<i>Total fixed assets</i>		-	-
<b>Current Assets</b>			
Debtors	8	53,019	18,128
Cash at bank and in hand		<u>49,925</u>	<u>62,746</u>
<i>Total current assets</i>		<b>102,944</b>	<b>80,874</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	9	<u>1,541</u>	<u>1,373</u>
<i>Net current assets</i>		<b>101,403</b>	<b>79,501</b>
<i>Total assets less current liabilities</i>		101,403	79,501
Creditors: amounts falling due after more than one year		-	-
Provisions for liabilities and charges		-	-
<i>Net assets</i>		<b><u>101,403</u></b>	<b><u>79,501</u></b>
<b>The funds of the charity</b>	12		
Restricted income funds		21,023	8,355
Unrestricted income funds		80,380	71,146
<i>Total charity funds</i>		<b><u>101,403</u></b>	<b><u>79,501</u></b>

For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

### Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the Trustees



Sheila Bamber  
Director and Trustee

Date 5.9.23

# Communities Together Durham

## Notes to the Financial Statements for the year ended 31 December 2022

### Note 1: Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with the Financial Reporting Standard 102 (FRS102) as applicable to Charities (effective January 2016) comprising the Statement of Recommended Practice Accounting and Reporting by Charities ("SORP 2015").

#### 1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

### Note 2: Accounting policies

#### 2.1 Incoming resources

##### 2.1.1 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resource
- The trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

##### 2.1.2 Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

##### 2.1.3 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### 2.1.4 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### 2.1.5 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

## Notes to the Financial Statements for the year ended 31 December 2022

### 2.1.6 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

### 2.1.7 Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measureable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

### 2.1.8 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### 2.1.9 Investment income

This is included in the accounts when receivable.

## 2.2 Expenditure and liabilities

### 2.2.1 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### 2.2.2 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and costs of any legal advice to trustees on governance or constitutional matters.

### 2.2.3 Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

## 2.3 Assets

### 2.3.1 Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

# Notes to the Financial Statements for the year ended 31 December 2022

## Note 3 Analysis of incoming resources

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>Voluntary income</b>				
Donations (FIC#)		50	50	0
Transfer DDBF held funds (FIC#)		2,618	2,618	0
<b>Other incoming resource</b>				
Grant –				
Durham Diocese	21,355	107,710	129,065	51,314
HMRC Employment Allowance	546	4,454	5,000	0
Durham Cathedral	1,000		1,000	0
Faith in Community #		10,000	10,000	25,225
<b>Total incoming resources</b>	<b><u>22,901</u></b>	<b><u>124,832</u></b>	<b><u>147,733</u></b>	<b><u>76,539</u></b>

# a full breakdown of this restricted fund is included in Note 11

## Note 4 Analysis of resources expended

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>Charitable activities</b>				
Staff costs	8,283	77,223	85,506	43,373
Travel and subsistence	190	1,530	1,720	962
Administration	2,690	3,556	6,246	2,730
Programme costs	1,644	26,642	28,286	31,275
Misc	860	3,213	4,073	661
<b>Total resources expended</b>	<b><u>13,667</u></b>	<b><u>112,164</u></b>	<b><u>125,831</u></b>	<b><u>79,001</u></b>

## Note 5 Details of certain items of expenditure

5.1 Trustee expenses  
No Trustees claimed expenses during 2022.

5.2 Fees for the examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	=	=



# Notes to the Financial Statements for the year ended 31 December 2022

## Note 6 Paid employees

At the end of the year the organisation employed six members of staff. The Lead Development Worker was remunerated at £37,624 per annum (FTE, including pension contributions). Additionally, two members of staff were seconded by Durham Diocese: all their costs were paid directly by the Diocese.

## Note 7 Tangible fixed assets

The company does not own any fixed assets.

## Note 8 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year	
	2022	2021
	£	£
Grant payments outstanding	52,621	14,523
Prepayments	398	3,605
<i>Total</i>	<b><u>53,019</u></b>	<b><u>18,128</u></b>

## Note 9 Creditors and accruals

Analysis of creditors	Amounts falling due within one year	
	2022	2021
	£	£
Accruals	1,541	1,373
<i>Total</i>	<b><u>1,541</u></b>	<b><u>1,373</u></b>

## Note 10 Transactions and related parties

There were no transactions with related parties during the year.

# Notes to the Financial Statements for the year ended 31 December 2022

## Note 11 Movements on funds

	Fund balance b/fwd £	Incoming resources £	Outgoing resources £	Transfer between funds £	Fund balance c/fwd £
<b>Unrestricted funds</b>					
General fund	<u>71,146</u>	<u>22,901</u>	<u>13,667</u>		<u>80,380</u>
<b>Restricted Fund</b>					0
Lord Crewe's Charity (DDBF)					
Bridge Project	0	61,916	61,991	-75	0
Free Help with Debt	0	28,658	28,583	75	0
Refugee/Asylum Project	0	21,160	21,160	0	0
Dales Parish Nursing	0	430	430	0	0
<b>Restricted Fund</b>					
Faith in Community					0
URC	0	10,000	0		10,000
Lord Crewe's Charity (DDBF)	8,355	0	0		8,355
Donations	0	50	0		50
Other (transfer from DDBF restricted fund)	0	2,618	0		2,618
<b>Total Restricted Funds</b>	<u>8,355</u>	<u>124,832</u>	<u>112,164</u>	<u>0</u>	<u>21,023</u>
<b>Total funds</b>	<u>79,501</u>	<u>147,733</u>	<u>125,831</u>	<u>0</u>	<u>101,403</u>

## Note 12 Net assets by fund

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Fixed assets	-	-	-	-
Net current assets	80,380	21,023	101,403	79,501
<b>Total assets</b>	<u>80,380</u>	<u>21,023</u>	<u>101,403</u>	<u>79,501</u>

## Note 13 Liability of Members

The liability of members is limited by guarantee. In the event of the charity being wound up during the period of membership, members would be required to contribute an amount not exceeding £1.