

# **Communities Together Durham**

**Report and Financial Statements  
for the year ended 31 December 2023**

**Charity number 1157214**

**Company number 08860961**

# **Communities Together Durham**

## **Report and Financial Statements for the year ended 31 December 2023**

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# **Communities Together Durham**

## **Directors and Trustees Annual Report for the year ended 31 December 2023**

### **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 Revd Canon Sheila Jane Bamber (from 24.01.14; reappointed 26.03.20)

Kathy Bevan (from 05.03.24)

The Rt Revd Sarah Elizabeth Clark (DBF nominee, from 01.08.19)

Elaine Kilgannon (from 05.03.24)

Andrew Tinkler (from 05.03.24)

Katherine Margaret Welch OBE, DL (from 26.03.14; reappointed from 26.03.19)

The Revd Dr David Edwin George 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**

A review of trustee skills identified the need to strengthen the Board, in particular with experience of community development in a Christian context, financial and/or investment management and strategic planning. During the autumn we advertised for new trustees, and the Board considered a number of responses in a process that included application forms and informal interviews. The expressions of interest were reviewed at the December meeting and after a group meeting, and the obtaining of references, three new trustees were appointed on 5<sup>th</sup> March 2024, and attended their first meeting on that date.

## **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**

2023 saw little improvement in financial circumstances for many people in the diocese, and child poverty rates in the North East remain the highest in the country at around 35%. Of the children living in poverty 71% are in working families.

We have continued to work with Durham Diocese to help churches and community groups deliver the 'challenging poverty' programme, which has three areas of focus: working together to address child and youth poverty, responding to isolation, particularly among the elderly and reaching out and responding to the needs and gifts of refugees and asylum seekers.

Food and fun holiday activities continued to be an important part of churches' work, and over 300 children participated in activities over the summer. We have continued to support the living wage campaign, which saw several more of the region's organisations accredit as real living wage employers or move towards doing so – including Durham University. We have encouraged churches and projects across the diocese to engage with this campaign and with other activities to challenge unjust structures, exploring a number of approaches including community organising (working with Citizens UK) and 'Big Questions'. We also helped to facilitate a regional 'round table' conference drawing together evidence and testimonies from individuals with a wide range of lived experiences of poverty. It will be good to see some planned action arising from this evidence gathering. We have worked in partnership with Children North East to poverty proof another 12 schools over the year, and this work is to continue, with a full impact evaluation planned for 2024. Three debt projects run by churches in the diocese have helped around 80 people work towards becoming debt free; this work having an impact on their families as well as the individuals directly supported. Chronic food insecurity has risen over the past year, and churches continue to help address this. Three new 'cooking on a budget' courses during this year have helped families and individuals make nutritious and economical use of low-cost food from pantries and food hubs. We have aimed to help those running existing food provision projects to develop models which offer greater choice and dignity for those accessing their support.

Churches continue to build on their work around 'warm hubs', developing welcoming spaces for people to gather and support one another. It has become clear that these spaces are more about mutual support and building community than providing somewhere warm, as they have continued and grown well beyond the winter period. Places of welcome continue to draw in isolated people in their communities. Two new parish nurses have now been appointed to work across Teesdale and Weardale to support mental health in isolated communities, and the partnerships between churches and local organisations in the Durham Dales are flourishing as this work gathers momentum. Parish nursing projects have also been successfully established in two other parishes, providing skilled support to complement local pastoral care.

This year three parishes used the course Know Your Church Know Your Neighbourhood to engage in real listening in their communities. The course has not only strengthened pre-existing relationships in the community but has sparked new links too bringing the church and wider community closer together.

Raising awareness of the challenges faced by those entering the country has been an important part of our work in reaching out and responding to the needs and gifts of asylum Seekers and Refugees. Training around the 'Right to Remain' toolkit, and ten film showings of 'The Old Oak' accompanied by reflective discussion have helped over 700 people engage more with the issues faced by asylum seekers and refugees in practical and thoughtful ways. Three new drop-ins have been started in communities where asylum seekers and refugees are living, for support and fellowship, and hosts of Ukrainian families have also been brought together to share experiences and information.

We have worked closely with the local authorities and other voluntary sector agencies to create a co-ordinated approach to supporting asylum seekers and refugees. In County Durham we have become the lead partner for the 'New Arrivals Pathway' checking essentials are in place, offering initial orientation, linking new arrivals to our drop-ins and giving continued support and signposting. We have been asked to consider continuing and further developing this work in 2024/25.

We have continued to be actively engaged with the development of, and administer the funding for, Durham Dales Parish Nursing, Money Advice South Tyneside and the Refugee and Asylum Seeker project. The initial grants come to an end in 2024/25 and we have spent time this year working on future planning with each project. Both the Parish Nursing and money advice projects have established separate charities; we are considering how best to continue the refugee and asylum seeker work as there is clearly a demand from churches and other groups for support, and an opportunity to further develop our existing work with Durham County Council. We continue to be grateful to Durham Diocese and through them Lord Crewe's Charity for the opportunities to support churches in establishing these significant projects.

During the second half of the year we engaged a consultant to work with us to review our management structures, administrative arrangements, policies and procedures, and that work is shaping the delivery of existing and new projects. Significant changes to staffing, new contractual opportunities and changes to the funding and management of some projects have led to further shaping of the staffing structure. In the early part of 2024 three members of staff, including our Lead Development Worker, moved on to new opportunities. In consultation with the diocese, we have taken the opportunity of reviewing and strengthening our partnership arrangements, and reviewing role descriptions before moving to recruitment. We expect to have fully implemented our revised staffing plans by September 2024.

## **Financial performance**

The main source of income during the year was from a range of partnership projects with Durham Diocese. Some of these will come to a managed end in 2024 and our budgets reflect that. We also obtained a grant from Durham County Council for the delivery of 'New Arrivals Pathway' resettlement programme for Refugees and Asylum Seekers. We have agreed new arrangements for the delivery of the 'Challenging Poverty' programme with Durham Diocese (formerly known as the Bridge Project) and these will be implemented in 2024. The financial position for 2024 is secure and we are working to secure longer term income streams.

General reserves have reduced slightly and now stand at £79,889 and we continue to designate £20,000 for the appointment of a part time Chief Executive Officer. Our general reserves are supporting cash flow as income flows quarterly in arrears, and as our core costs increase with the appointment of additional

executive and administrative support (total budgeted cost £52k) we expect to hold unrestricted reserves equivalent to one year's core costs. The pressures on the voluntary and charitable sector continue, and while we do not wish to increase our reserves, we believe the present level to be appropriate.

### **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 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 6 June 2024 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 2023 set out on pages 8 to 14.

## 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 6 June 2024

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 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming resources</b>	3				
Generated funds					
Voluntary income		-	6,305	6,305	2,668
Activities for generating funds		23,810	-	23,810	21,355
Investment income		-	-	-	-
Charitable activities					-
Other incoming resources		290	217,681	217,971	123,710
<b>Total incoming resources</b>		<b><u>24,100</u></b>	<b><u>223,986</u></b>	<b><u>248,086</u></b>	<b><u>147,733</u></b>
<b>Resources expended</b>	4				
Generation of voluntary income		-	-	-	-
Charitable Activities		24,591	210,781	235,372	125,831
Governance costs		-	-	-	-
Other resources expended		-	-	-	-
<b>Total resources expended</b>		<b><u>24,591</u></b>	<b><u>210,781</u></b>	<b><u>235,372</u></b>	<b><u>125,831</u></b>
<b>Net income/(expenditure) for the year</b>		<b><u>(491)</u></b>	<b><u>13,205</u></b>	<b><u>12,714</u></b>	<b><u>21,902</u></b>
<b>Reconciliation of funds</b>					
Total funds brought forward		80,380	21,023	101,403	79,501
Net movement in funds throughout year		<u>(491)</u>	<u>13,205</u>	<u>12,714</u>	<u>21,902</u>
<b>Total funds carried forward</b>		<b><u>79,889</u></b>	<b><u>34,228</u></b>	<b><u>114,117</u></b>	<b><u>101,403</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 2023

	Note	Total Funds 2023 £	Total Funds 2022 £
<b>Current Assets</b>			
Debtors	7	41,280	53,019
Cash at bank and in hand		74,572	49,925
Stock (vouchers)		<u>180</u>	-
<b>Total current assets</b>		<b>116,032</b>	<b>102,944</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	8	<u>1,915</u>	<u>1,541</u>
<b>Net current assets</b>		<b>114,117</b>	<b>101,403</b>
<b>Total assets less current liabilities</b>		<b>114,117</b>	<b>101,403</b>
<b>Net assets</b>		<b><u>114,117</u></b>	<b><u>101,403</u></b>
<b>The funds of the charity</b>	11		
Restricted income funds		79,889	21,023
Unrestricted income funds		34,228	80,380
<b>Total charity funds</b>		<b><u>114,117</u></b>	<b><u>101,403</u></b>

For the financial year ended 31 December 2023 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*

Sheila Bamber  
Director and Trustee

Date *6 June 2024*

# Communities Together Durham

## Notes to the Financial Statements for the year ended 31 December 2023

### 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 2023

### 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 2023

## Note 3 Analysis of incoming resources

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>Voluntary income</b>				
Donations (FIC#)	-	120	120	50
Donations (RAS#)	-	6,185	6,185	-
Transfer DDBF held funds (FIC#)	-	-	-	2,618
<b>Activities for generating funds</b>				
Durham Diocese	23,336	-	23,336	21,355
Training Delivery				
Lindisfarne College of Theology	474	-	474	-
<b>Other incoming resource</b>				
Grant –				
Durham Diocese	-	177,571	177,571	107,710
HMRC Employment Allowance	290	4,710	5,000	5,000
Durham Cathedral	-	-	-	1,000
Faith in Community (FIC#)	-	-	-	10,000
Durham C C Pathways (RAS#)	-	30,400	30,400	-
Middlesbrough BC (RAS#)	-	5,000	5,000	-
<b>Total incoming resources</b>	<b><u>24,100</u></b>	<b><u>223,986</u></b>	<b><u>248,086</u></b>	<b><u>147,733</u></b>

# a full breakdown of the restricted funds is included in Note 11

## Note 4 Analysis of resources expended

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>Charitable activities</b>				
Staff costs	8,717	165,422	174,139	85,506
Travel and subsistence	534	4,204	4,738	1,720
Administration	1,572	8,329	9,901	4,119
Programme costs	1,054	30,454	31,508	28,286
Misc #	11,009	122	11,131	4,073
<b>Governance costs</b>	<b>1,705</b>	<b>2,250</b>	<b>3,955</b>	<b>2,127</b>
<b>Total resources expended</b>	<b><u>24,591</u></b>	<b><u>210,781</u></b>	<b><u>235,372</u></b>	<b><u>125,831</u></b>

# This includes a one-off fee of £10,169 for management consultancy related to organisational development

## Note 5 Details of certain items of expenditure

### 5.1 Trustee expenses

No Trustees claimed expenses during 2023 or 2022.

### 5.2 Fees for the examination of the accounts

	2023	2022
	£	£
Independent examiner's fees for reporting on the accounts	=	=

## Note 6 Paid employees

At the end of the year the organisation employed seven members of staff. From April 2023 two members of staff were remunerated at £40,759 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 Debtors and prepayments

### Analysis of debtors

Amounts falling due within  
one year

	2023	2022
	£	£
Grant payments outstanding	40,856	52,621
Prepayments	424	398
<i>Total</i>	<b><u>41,280</u></b>	<b><u>53,019</u></b>

## Note 8 Creditors and accruals

### Analysis of creditors

Amounts falling due within  
one year

	2023	2022
	£	£
Accruals	1,915	1,541
<i>Total</i>	<b><u>1,915</u></b>	<b><u>1,541</u></b>

## Note 9 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 2023

## Note 10 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>80,380</u>	24,100	24,591	0	<u>79,889</u>
<b>Restricted Fund</b>					
Lord Crewe's Charity (DDBF)					
Bridge Project	0	78,942	78,942	0	0
Free Help with Debt	0	44,796	44,796	0	0
Dales Parish Nursing	0	441	441	0	0
<b>Restricted Fund</b>					
<b>Faith in Community</b>					
URC	10,000	0	3,149	0	6,851
Lord Crewe's Charity (DDBF)	8,355	0	0	0	8,355
Donations	50	120	0	0	170
Other (transfer from DDBF restricted fund)	2,618	0	0	0	2,618
<b>Restricted Fund</b>					
<b>Refugee/Asylum Project</b>					
Lord Crewe's Charity (DDBF)	0	58,102	58,102	0	0
Durham CC	0	30,400	19,406	0	10,994
Middlesbrough BC	0	5,000	0	0	5,000
Donations (cash)	0	60	0	0	60
Donations (in kind)	0	6,125	5,945	0	180
<b>Total Restricted Funds</b>	<u>21,023</u>	<u>223,986</u>	<u>210,781</u>	<u>0</u>	<u>34,228</u>
<b>Total funds</b>	<u>101,403</u>	<u>248,086</u>	<u>235,372</u>	<u>0</u>	<u>114,117</u>

## Note 11 Net assets by fund

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Fixed assets	-	-	-	-
Net current assets	79,889	34,228	114,117	101,403
<b>Total assets</b>	<u>79,889</u>	<u>34,228</u>	<u>114,117</u>	<u>101,403</u>

## Note 12 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.