

**North East Mission  
Financial Statements  
For the year ending  
31 August 2022**

# North East Mission

## Financial Statements

Year Ended 31 August 2022

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## North East Mission

### Independent Examiners Report to the Trustees of North East Mission Year Ended 31 August 2022

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The Trustees of North East Mission, a Charitable Incorporated Organisation, present their Annual Report and unaudited accounts for the year ended 31 August 2022 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

## Objectives and Activities

The objectives of North East Mission are: the prevention or relief of poverty and homelessness in the North-East of England by providing: services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty; and to advance the Christian religion in the north-east of England for the benefit of the public through the carrying out of educational and outreach work and to enlighten others about the Christian religion.

For the last three years, the charity has focussed on the delivery of Durham Winter Night Shelter (DWNS). The Night Shelter is a Christian initiative that seeks to answer the Christian call to social justice and care for the vulnerable in society. It is a project that aims to provide emergency winter accommodation for the homeless population of Durham City. It had a capacity to provide emergency overnight shelter for 15 guests over the winter period (between December and March). Each guest was accepted regardless of individual life choices, sexuality, gender or religious affiliation. The Shelter is a safe space in which each guest can get a good night's sleep, food and access to vital services that will help them start on the road towards permanent housing.

DWNS successfully opened for three years between 2018-2021. During the Winter of 2020-2021, adjustments were required to be made to the systems and processes of DWNS to ensure that it was compliant with the standards required during the Covid-19 pandemic. This included the construction of temporary sleeping pods, working on an entirely referral basis with Durham Council, and the extensive use of PPE.

However, due to complications outlined in the section below, the Night Shelter was unable to open in Durham during the winter of 2021-2022. The primary reason for this was the residual effects of the COVID-19 pandemic and its consequences on securing hosting premises of the Night Shelter.

## Why did the Shelter not open 2021-2022?

North East Mission intended to run DWNS during the winter 2021-2022. Following on from the safe and successful opening of the shelter during the first year of the COVID-19 pandemic, the charity felt able to provide emergency accommodation that could comply with public health restrictions put in place by the Department for Health and Social Care and Local Authorities.

The model used in the 2020-2021 winter season relied upon the use of permanent wooden pods to enforce social distancing within the night shelter space. This was a successful intervention and was practical given most buildings were left dormant during the pandemic. However, ahead of the 2021-2022 season, it became hard to both comply with the health restrictions which demanded the use of individual wooden pods and to secure access to premises.

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By December 2021, most church buildings had returned to pre-pandemic use levels (or had aspirations to do so). As such, they were unable to offer us use of the premises because the static wooden pods would have rendered their space inoperable for the 12-week period. Without access to a location, it became clear that facilitating a night shelter would have been impossible.

To that end, the charity decided to pause preparations for a night shelter and entered into a holding pattern. This meant that 2021-2022 incurred minimal fundraising or spend. This should be reflected in the accounts below.

## **Night Shelter Restart 2022**

The Night Shelter reopened in 2022-23, successfully hosting rough sleepers during weekend nights between January-March 2023. This will be reflected in next year's accounts.

We are incredibly grateful for the support that has been provided to North East Mission for many years. This is especially true of our volunteers, Sanctuary 21 Durham, the Old Cinema Laundrette, St Chads College, Just Love Durham and all the church communities who have donated and prayed for our project.

## **Financial Review**

During the year North East Mission received income of £3,606 (2021: £17,469) and expended £788 (2021: £11,138) of funds, leaving a net income of £2,818 (2021: £6,331). £9,709 (2021: £3,681) of unrestricted funds were brought forward from the prior year.

### **Income**

82% (2021: 61%) of donations during the year were from organisations rather than individuals (Elvet Methodist Church).

### **Expenditure**

Of the £788 (2021: £11,138) expended in the year, there was nil (2021: £10,346, 93%) was spent on Durham Winter Night Shelter and £788 (100%) (2020: 792, 7%) was spent on the central running costs of North East Mission. This was because the night shelter did not open.

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## Structure, Governance and Management

North East Mission is a Foundation Charitable Incorporated Organisation (CIO), which is a corporate body, whose only members are the Trustees. The CIO operates under a constitution and is registered with the Charities Commission.

Trustees are selected through a written application to the trustee board, followed by an interview and then a consensus agreement from the trustees. During this year, one trustee resigned; Olivia Backhouse on 09 March 2022.

## Administrative details

Registered Charity Name: North East Mission

Charity Registration Number: 1185097

Principle Address: 39 Long Acres,  
Durham,  
DH1 1JF

The Trustees who have served between 31<sup>st</sup> August 2022 until the date this report was approved are:

Trustees: John Oliver (chair)  
Alastair Taylor  
Ruth Lackenby  
Joe Cottrell  
Amy Hawkin

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:



Alastair Taylor  
Trustee  
29/06/23

# North East Mission

## Statement of Financial Activities

Year Ended 31 August 2022

		Unrestricted funds	Restricted Funds	2022 Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3,4	3,606	-	3,606	10,889
Charitable activities	3	-	-	-	6,580
<b>Total</b>		<b>3,606</b>	<b>-</b>	<b>3,606</b>	<b>17,469</b>
<b>Expenditure on:</b>					
Raising funds	5	216	-	216	289
Charitable activities	5	-	-	-	2,094
Other	5	572	-	572	8,754
<b>Total</b>		<b>788</b>	<b>-</b>	<b>788</b>	<b>11,138</b>
<b>Net income</b>		<b>2,818</b>	<b>-</b>	<b>2,818</b>	<b>6,331</b>
<b>Net movement in funds</b>		<b>2,818</b>	<b>-</b>	<b>2,818</b>	<b>6,331</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		9,709	303	10,012	3,681
<b>Total funds carried forward</b>		<b>12,527</b>	<b>303</b>	<b>12,830</b>	<b>10,012</b>



# North East Mission

## Statement of Financial Position

31st August 2022

	Note	2022	2021
	£	£	
<b>Current Assets</b>			
Cash at Bank & in Hand	7	12,830	9,964
Other current assets	6	-	48
		<u>12,830</u>	<u>10,012</u>
Creditors: amounts falling due within one year		-	-
<b>Net current assets</b>		<u>12,830</u>	<u>10,012</u>
<b>Total assets less current liabilities</b>		<u>12,830</u>	<u>10,012</u>
<b>Total net assets</b>		<u>12,830</u>	<u>10,012</u>
<b>Funds of the Charity</b>			
Unrestricted funds	8	12,527	9,709
Restricted Funds	8	303	303
<b>Total funds</b>		<u>12,830</u>	<u>10,012</u>

These financial statements were approved by the board of trustees and authorised for issue on ..... 2023, and are signed on behalf of the board by:

Alastair Taylor

Trustee

The notes on pages 9 to 12 form part of these financial statements

# North East Mission

## Notes to the Financial Statements 31st August 2022

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### 1 Basis of preparation

#### Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

The impact of COVID 19 on the financial viability of North East Mission going forward is not a cause for concern. Almost half of all income was from a public body and grants such as these are highly likely to remain given the need for the services of the CIO. At the date of approval of these financial statements, more than one funding source was in the process of discussions prior to confirmation. Therefore, the Trustees believe that North East Mission continues to be financially viable at present.

### 2 Accounting Policies

#### 2.1 Income

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"><li>the charity becomes entitled to the resources;</li><li>it is more likely than not that the trustees will receive the resources;</li><li>the monetary value can be measured with sufficient reliability.</li></ul>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).
<b>Government grants</b>	The charity did not receive government grants in the reporting period



## North East Mission

### Notes to the Financial Statements

Year Ended 31 August 2022

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<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. The cost of using donated halls and spaces for the shelter could not be reliably measured as these were provided free of charge with no fee equivalent to compare to, therefore, no cost for these was included in the accounts.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs including Insurance, Safeguarding checks and a volunteer coordinated on a contracting basis. These have been allocated to activities based on their time spent and purpose.</p>
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>

## 2.2 Expenditure & liabilities

<b>Liability recognition</b>	<p>Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.</p>
<b>Redundancy Costs</b>	<p>The charity made no redundancy payments during the reporting period.</p>

## 2.3 Assets

<b>Tangible fixed assets for use by charity</b>	<p>These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. There were no purchases of tangible fixed assets in the year.</p>
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## North East Mission

### Notes to the Financial Statements Year Ended 31 August 2022

#### 3. Analysis of Income

	Unrestricted	Restricted	2022 Total Funds	2021 Total Funds
	£	£	£	£
<b>Donations &amp; Legacies:</b>				
Donations & Gifts	3,606	-	3,606	10,889
	<u>3,606</u>	<u>-</u>	<u>3,606</u>	<u>10,889</u>

	Unrestricted	Restricted	2022 Total Funds	2021 Total Funds
	£	£	£	£
<b>Charitable Activities:</b>				
Grant provided by				
Communities Together Durham	-	-	-	1,500
Durham City Parish Council	-	-	-	5,080
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,580</u>

# North East Mission

## Notes to the Financial Statements

Year Ended 31 August 2022

### 5. Analysis of Expenditure by fund type

	Unrestricted	Restricted	2022	2021
	Funds	Funds	Total	Total
	£	£	£	£
<b>Expenditure on raising funds:</b>				
Giving Platform Fees	216	-	216	216
Website Hosting	-	-	-	73
	<u>216</u>	<u>-</u>	<u>216</u>	<u>289</u>
<b>Expenditure on charitable activities:</b>				
Shelter Food & Sundries	-	-	-	222
COVID Emergency Support	-	-	-	-
Workshops	-	-	-	-
Donated facilities	-	-	-	1,500
Equipment	-	-	-	372
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,094</u>
<b>Expenditure on other items:</b>				
Travel	-	-	-	-
Insurance & Safeguarding	479	-	479	482
Volunteer Appreciation	-	-	-	130
Bank Fees	93	-	93	86
Staff	-	-	-	5,817
Contractor	-	-	-	2,240
	<u>572</u>	<u>-</u>	<u>572</u>	<u>8,754</u>
<b>Total Expenditure</b>	<u><b>788</b></u>	<u><b>-</b></u>	<u><b>788</b></u>	<u><b>11,138</b></u>

### Analysis of Expenditure by activity type

	Activities			2022	2021
	undertaken	Grant Funding	Support	Total	Total
	directly	of Activities	Costs	Funds	Funds
	£	£	£	£	£
North East Mission	93	-	479	572	792
Durham Winter Night Shelter	-	-	216	216	10,346
	<u>93</u>	<u>-</u>	<u>788</u>	<u>788</u>	<u>11,138</u>

## North East Mission

### Notes to the Financial Statements

Year Ended 31 August 2022

#### 6. Other current assets

	2022	2021
	£	£
Prepayments	-	48
	<u>-</u>	<u>48</u>

#### 7. Cash at bank & in hand

	2022	2021
	£	£
Cash at bank & on hand	12,830	9,964
	<u>12,830</u>	<u>9,964</u>

#### 8. Charity Funds

Fund Name	Type*	Bal BFwd £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	Bal CFwd £
General Fund	U	9,709	3,606	(788)	-	-	12,527
Durham Winter Night Shelter	R	303	-	-	-	-	303
<b>Total Funds</b>		<b>10,012</b>	<b>3,606</b>	<b>(788)</b>	<b>-</b>	<b>-</b>	<b>12,527</b>

\* U = Unrestricted, R – Restricted

#### 9. Transactions with Trustees and related parties

During the year, no trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

In the prior year one trustee was employed as the Operations Manager; John Oliver and received remuneration of £5,817 (2021: £5,817). He applied for the role through the public advertisement and successfully completed a fair interview process; having the skills necessary for the job. Consent was obtained from the Charities Commission for his base salary from 24<sup>th</sup> October 2020 to 26<sup>th</sup> March 2021.

In addition during the prior year North East Mission employed a Volunteer Coordinator on a Contracting Basis who was also part of the DWNS Core Team and assisted with decision making. The total cost of funding this role was £2,240.