

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
THE HAVEN CHURCH PEMBROKE**

Llewelyn Davies  
Chartered Accountants  
50 Queen Street  
Pembroke Dock  
Pembrokeshire  
SA72 6JE

**THE HAVEN CHURCH PEMBROKE**

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FOR THE YEAR ENDED 31 MARCH 2021**

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## **THE HAVEN CHURCH PEMBROKE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The purpose for which the charity is established is to advance the Christian religion.

This is achieved by:

- Creating and providing a resource for a community of likeminded people who ascribe to the teachings of Christ as set out in The Bible.
- Holding regular meetings and one-off events in Pembroke for prayer, teaching, preaching and evangelism to enlighten and inform others regarding the Christian Faith.
- Supporting social action in Pembroke or further afield to address issues such as poverty, homelessness and addictions in accordance with the teachings and example of Christ.
- Supporting Biblical institutions such as the family and marriage in the community of Pembroke by teaching Biblical principles to parenting, marriage, finance etc and through children's clubs and special events.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the financial year 2020-2021 the buildings belonging to the charity were sold in part, having been on the market with a local estate agent for three years. Early in 2019 an offer was accepted from a developer on the main part of the building. The COVID-19 global pandemic breaking during March 2020 led to further delay on a completion date. The final completion date was July 31st 2021 and the buildings 1 Westgate Hill sold for £355,000. This left the charity with the remaining part of the property which incorporates the registered place of religious worship at The Parade, Pembroke.

The activities of the charity and its charitable objectives as a church continued with necessary adjustments to comply with national restrictions. During 2020-2021 Wales, along with the rest of the United Kingdom, spent long periods in various levels of national lockdown due to the global pandemic. Most of the usual charitable activities continued through the use of technology with services available online, and small group prayer meetings and Bible study through the use of the online interactive platform Zoom

Children's ministry and youth events were held throughout the financial year within the imposed restrictions, often through the use of online platforms. The church has a safeguarding policy and all children's workers are DBS checked.

The church has been able to continue to support the wider mission work of Operation Mobilisation and World Horizons through monthly gifts to these organisations who preach the good news of Jesus overseas.

#### **FUTURE PLANS**

The church continues to raise awareness of the needs of families who foster and adopt children and partners with the charity "Home for Good".

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated in August 2004. The company was established under a Memorandum and Articles of Association. These were revised in 2012 when the charity was renamed "The Haven Church".

The company is registered as a charity with the Charity Commission.

## **THE HAVEN CHURCH PEMBROKE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05183453 (England and Wales)

**Registered Charity number**

1105411

**Registered office**

The Parade  
Pembroke  
Pembrokeshire  
SA71 4LD

**Trustees**

Mr N C Beard  
Mrs G Beard  
Mr J Mathias  
Mr K J Stevens

**Company Secretary**

**Independent Examiner**

Kenneth Randall  
Institute of Chartered Accountants in England and Wales  
Llewelyn Davies  
Chartered Accountants  
50 Queen Street  
Pembroke Dock  
Pembrokeshire  
SA72 6JE

Approved by order of the board of trustees on 1 September 2021 and signed on its behalf by:

Mrs G Beard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HAVEN CHURCH PEMBROKE**

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**Independent examiner's report to the trustees of The Haven Church Pembroke ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of 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.

Kenneth Randall  
Institute of Chartered Accountants in England and Wales  
Llewelyn Davies  
Chartered Accountants  
50 Queen Street  
Pembroke Dock  
Pembrokeshire  
SA72 6JE

1 September 2021

**THE HAVEN CHURCH PEMBROKE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	9,280	-	9,280	22,670
<b>Charitable activities</b>	3				
Rental		1,320	-	1,320	3,960
Other income		355,000	-	355,000	250
<b>Total</b>		365,600	-	365,600	26,880
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Rental		1,919	-	1,919	5,396
Missionary and charity giving		3,700	-	3,700	2,450
Administration and centre costs		15,744	-	15,744	18,171
Church running costs		3,940	-	3,940	1,880
<b>Total</b>		25,303	-	25,303	27,897
<b>NET INCOME/(EXPENDITURE)</b>		340,297	-	340,297	(1,017)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		613	12	625	1,642
<b>TOTAL FUNDS CARRIED FORWARD</b>		340,910	12	340,922	625

The notes form part of these financial statements

**THE HAVEN CHURCH PEMBROKE****BALANCE SHEET  
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	239	-	239	239
<b>CURRENT ASSETS</b>					
Debtors	11	-	-	-	909
Cash at bank and in hand		341,391	12	341,403	3,663
		<u>341,391</u>	<u>12</u>	<u>341,403</u>	<u>4,572</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(720)	-	(720)	(4,186)
		<u>340,671</u>	<u>12</u>	<u>340,683</u>	<u>386</u>
<b>NET CURRENT ASSETS</b>					
		<u>340,671</u>	<u>12</u>	<u>340,683</u>	<u>386</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>340,910</u>	<u>12</u>	<u>340,922</u>	<u>625</u>
<b>NET ASSETS/(LIABILITIES)</b>					
		<u>340,910</u>	<u>12</u>	<u>340,922</u>	<u>625</u>
<b>FUNDS</b>	13				
Unrestricted funds				340,910	613
Restricted funds				12	12
<b>TOTAL FUNDS</b>				<u>340,922</u>	<u>625</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 surplus or deficit 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.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 September 2021 and were signed on its behalf by:

Mrs G Beard - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# THE HAVEN CHURCH PEMBROKE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

### 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	9,280	20,982
Gift aid	-	1,688
	<u>9,280</u>	<u>22,670</u>

### 3. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Tenant's rent	1,320	3,960
Activity Rental	<u>1,320</u>	<u>3,960</u>

### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Rental	1,919	-	1,919
Missionary and charity giving	3,700	-	3,700
Administration and centre costs	5,455	10,289	15,744
Church running costs	3,940	-	3,940
	<u>15,014</u>	<u>10,289</u>	<u>25,303</u>

### 5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Administration and centre costs	61	10,228	10,289
	<u>61</u>	<u>10,228</u>	<u>10,289</u>

### 6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Surplus on disposal of fixed assets	(355,000)	-
	<u>(355,000)</u>	<u>-</u>

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**
**8. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Full Time	-	1

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	22,670	-	22,670
<b>Charitable activities</b>			
Rental	3,960	-	3,960
Other income	250	-	250
<b>Total</b>	26,880	-	26,880
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Rental	5,396	-	5,396
Missionary and charity giving	2,450	-	2,450
Administration and centre costs	18,171	-	18,171
Church running costs	1,880	-	1,880
<b>Total</b>	27,897	-	27,897
<b>NET INCOME/(EXPENDITURE)</b>	(1,017)	-	(1,017)
<b>Transfers between funds</b>	325	(325)	-
<b>Net movement in funds</b>	(692)	(325)	(1,017)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,305	337	1,642
<b>TOTAL FUNDS CARRIED FORWARD</b>	613	12	625

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**
**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<u>7,617</u>
<b>DEPRECIATION</b>	
At 1 April 2020 and 31 March 2021	<u>7,378</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>239</u>
At 31 March 2020	<u>239</u>

In addition to the assets shown above the charity also owns land and buildings, but no valuation has been placed upon these assets for the purpose of these accounts as they were gifted to the charity by The Haven Church. The buildings are currently insured for £460,000.

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Prepayments and accrued income	<u>-</u>	<u>909</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Net wages	-	3,586
Accrued expenses	<u>720</u>	<u>600</u>
	<u>720</u>	<u>4,186</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	613	340,297	340,910
<b>Restricted funds</b>			
Restricted fund	12	-	12
<b>TOTAL FUNDS</b>	<u>625</u>	<u>340,297</u>	<u>340,922</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	365,600	(25,303)	340,297
<b>TOTAL FUNDS</b>	<u>365,600</u>	<u>(25,303)</u>	<u>340,297</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

## 13. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	1,305	(1,017)	325	613
<b>Restricted funds</b>				
Restricted fund	337	-	(325)	12
<b>TOTAL FUNDS</b>	<u>1,642</u>	<u>(1,017)</u>	<u>-</u>	<u>625</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,880	(27,897)	(1,017)
<b>TOTAL FUNDS</b>	<u>26,880</u>	<u>(27,897)</u>	<u>(1,017)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	1,305	339,280	325	340,910
<b>Restricted funds</b>				
Restricted fund	337	-	(325)	12
<b>TOTAL FUNDS</b>	<u>1,642</u>	<u>339,280</u>	<u>-</u>	<u>340,922</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	392,480	(53,200)	339,280
<b>TOTAL FUNDS</b>	<u>392,480</u>	<u>(53,200)</u>	<u>339,280</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**THE HAVEN CHURCH PEMBROKE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	9,280	20,982
Gift aid	-	1,688
	9,280	22,670
<b>Charitable activities</b>		
Tenant's rent	1,320	3,960
<b>Other income</b>		
Gain on sale of tangible fixed assets	355,000	-
Miscellaneous income	-	250
	355,000	250
<b>Total incoming resources</b>	365,600	26,880
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	822	5,457
Pensions	-	39
Rates and water	681	1,959
Insurance	1,274	4,324
Light and heat	2,779	3,474
Telephone	59	770
Postage and stationery	423	833
Accommodation costs	1,919	4,747
Mission and charity giving	6,250	2,450
Licences	355	471
Visiting speakers	-	40
Repairs and maintenance	452	305
	15,014	24,869
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	61	90
<b>Governance costs</b>		
Accountancy fees	816	600
Legal fees	9,399	2,338
Professional fees	13	-
	10,228	2,938
Total resources expended	25,303	27,897
<b>Net income/(expenditure)</b>	340,297	(1,017)

This page does not form part of the statutory financial statements