

COMMUNITY CHURCH HARLESDEN

England & Wales · Charity number 1121958

Details

Status	Registered
Legal form	Charitable company
Company number	06370416
Registered	2007-12-12
Register	View on the Charity Commission register

Contact

Address	The Lighthouse 60-62 High Street London NW10 4LL
Phone	02089613268
Email	admin@cchonline.org
Website	www.cchonline.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE TO THE ARTICLES HERE TO IN HARLESDEN AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF HARLESDEN, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.C) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN SUCH PARTS OF HARLESDEN, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Community Church Harlesden is a church based in North West London that provides pastoral support and opportunities for worship and prayer to its members. The church also runs community projects to

engage with and support its local community and other ministries around London and the world.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LONDON
- Brent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£66,395	£78,192	-	-
2024-03-31	£74,860	£60,321	-	-
2023-03-31	£88,481	£69,725	-	-
2022-03-31	£71,583	£64,715	-	-
2021-03-31	£69,286	£72,651	-	-

Trustees

Name	Role	Appointed
Albert Howard		2020-06-16
Andrew Cooper		2018-09-26
Andrew Hart		2019-09-25
Elizabeth Hollow		2018-09-26
Paul Gladwell		2015-10-01
Sonakshi Anand		2022-05-10

Accounts

COMMUNITY CHURCH HARLESDEN

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST MARCH 2025**

CHARITY REGISTRATION No: 1121958

COMPANY REGISTRATION No: 6370416

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
PO20 7EG

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

CHARITY NUMBER	1121958
COMPANY REGISTRATION NUMBER	6370416
START OF FINANCIAL PERIOD	1 April 2024
END OF FINANCIAL PERIOD	31 March 2025
TRUSTEES THAT SERVED DURING THE YEAR TO 31ST MARCH 2025 (ALSO DIRECTORS UNDER COMPANY LAW)	Mr Paul Gladwell Mrs Elizabeth Hollow Mr Andrew Cooper Mr Andrew Hart Mr Albert Howard Mrs Sonakshi Anand
COMPANY SECRETARY	Mrs Elizabeth Hollow
REGISTERED ADDRESS	The Lighthouse 60-62 High Street London NW10 4LL
DATE OF INCORPORATION	13th September 2007
DATE REGISTERED AS A CHARITY	12th December 2007
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	The Co-operative Bank Business Customer Services PO Box 250 Skelmersdale Lancashire WN8 6WT
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester PO20 7EG
OBJECTS	a.) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles here to in Harlesden and in such other parts of the United Kingdom or the World as the trustees may from time to time think fit and other such purposes which are exclusively charitable work of the charity. b.) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Harlesden, the United Kingdom or the World. c.) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of Harlesden, the United Kingdom and the World as the trustees may from time to time think fit.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2025**

Achievements and performance, and how expenditure supports key activities of the charity

CCH is home to approximately 55 people, with a high proportion being children and young adults. This year, we have launched a number of new projects operating from The Lighthouse, along with continuing to meet regularly on Sunday afternoons for worship and supporting various causes aligned to our goals as a charity.

Worship, prayer and pastoral support

Sunday meetings included sung worship, prayer, Bible teaching, communion and a 'life slot', where a church member shares about their life, providing an opportunity for support and encouragement. This structure has remained the same for several years. Since moving into The Lighthouse building, we have also been able to hold several worship evenings, with people attending from other local churches and partner organisations.

Mid-week small groups and prayer triplets continued this year, with the pastoral team seeking to find opportunities for new members to participate. These are an opportunity for church members to receive prayer and discipleship.

Community activities

The church launched a youth club with the Harlesden Salvation Army Corp in September 2024. This meets weekly and is an opportunity for local youth to talk, play and discuss faith together. CCH and the Salvation Army cover the costs of this together. The church also launched Harlesden Community Club, a social club for over 50s, on Thursday afternoons. Clubs like this can take a while to settle in, but we have had encouraging signs of more people coming in recent months, and have built good connections with other local organisations.

The church continued giving to projects and organisations that promote its aims. This included grants to John Keble Church of England Primary School to help them provide support to children and families and to FER Productions to develop a film exploring friendships between people with and without cognitive disabilities.

The church gave 19 grants from its Hardship Fund to support local people in acute financial need. These were mostly done alongside partner organisations.

A number of members of the church serve as governors of John Keble School, where the majority of primary school-aged children from the church attend.

The church employs an administrative assistant one day per month to assist with church administration and coordinating church activities.

Partnerships

The church continues to partner with other charities to enrich the life of the church community and help fulfil the church's vision to bring the peace and hope of Jesus Christ to our local area of Harlesden, as well as London and the wider world. Our partnership with Refugee Education UK (REUK) continued and a number of church members continued their voluntary support of REUK.

Members of the church have received theological teaching at King's School of Theology, and the church has given financial support to KST as it remains in a period of transition.

Regular support was also given to individuals running projects in the UK, Europe, Africa and Central Asia to relieve poverty and/or spread the Christian faith. The low operating costs of the church continue to facilitate a high level of external giving.

Building Purchase

Last year marked the conclusion of the key renovations to make the building ('The Lighthouse') usable, and in the first quarter of 2024 CCH began meeting there on Sundays. In the past year we have invested in various items to maximise the building's usefulness, including a large TV for displaying words and videos, and games for youth. These items have been gifted to REUK, who operate the building, but would be returned to CCH if use of the building ceased.

Financial Review

The church continues to be in a good financial position. Income has slightly reduced over recent years, and starting new activities has led to an increase in expenditure. However, the church hope to increase giving in the next financial year and has sufficient reserves to provide if this increase does not materialise as hoped.

The Trustees report a deficit of income over expenditure of £11,797 in this financial year compared to a surplus of £14,539 in the previous financial year. Total charity assets at 31st March 2025 were £164,239 of which £938 were represented by restricted funds. Free Reserves as represented by unrestricted net current assets were £63,301.

Reserves Policy

Minimum level

CCH will retain reserves amounting to not less than six months' total budgeted expenditure.

Investment policy

The minimum level of reserves shall be kept in the church's current account to be immediately accessible. Additional reserves shall be kept in a low-risk savings account with a notice period of no greater than three months.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2025**

Statement of Trustees responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31 March 2025, and confirm that I have made available all information necessary for its preparation.

Date 26/11/2025

Signature 
PRINT NAME Paul David Gladwell

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2025/24 £	TOTAL 2024/23 £
INCOME						
Income and Endowments from:						
Donations and Legacies	2a	51,344	0	9,388	60,732	70,865
Charitable Activities	2b	2,860	0	0	2,860	3,959
Other Trading Activities	2c	0	0	0	0	0
Investments	2c	2,803	0	0	2,803	36
Other	2d	0	0	0	0	0
TOTAL		57,007	0	9,388	66,395	74,860
EXPENDITURE						
Expenditure on:						
Raising Funds	3a	0	0	0	0	0
Charitable Activities	3b	68,887	0	9,301	78,188	60,317
Other	3c	4	0	0	4	4
TOTAL		68,891	0	9,301	78,192	60,321
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		(11,884)	0	87	(11,797)	14,539
Net gains/(losses) on investments		0	0	0	0	0
NET INCOME/(EXPENDITURE)		(11,884)	0	87	(11,797)	14,539
Extraordinary items		0	0	0	0	0
Transfers between funds	13	(764)	0	764	0	0
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use		0	0	0	0	0
NET MOVEMENT IN FUNDS		(12,648)	0	851	(11,797)	14,539
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		175,949	0	87	176,036	161,497
TOTAL FUNDS CARRIED FORWARD		163,301	0	938	164,239	176,036

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 17 form part of these financial statements.

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 MARCH 2025

Company registration number: 6370416

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-25 Total £	31-Mar-24 Total £
Fixed Assets					
Tangible assets	9	0	0	0	0
Current Assets					
Debtors	10	7,405	1,878	9,283	11,607
Cash at bank and in hand	11	61,714	(510)	61,204	66,007
Total Current Assets		69,119	1,368	70,487	77,614
Creditors: amounts falling due within one year	12	5,818	430	6,248	1,578
NET CURRENT ASSETS		63,301	938	64,239	76,036
Non Current Assets					
Secured Loan to charity	10(a)	100,000	0	100,000	100,000
Total Non Current Assets		100,000	0	100,000	100,000
TOTAL ASSETS less current liabilities		163,301	938	164,239	176,036
Creditors: amounts falling due in more than one year		0	0	0	0
NET ASSETS		163,301	938	164,239	176,036
Funds of the Charity					
General Funds		163,301	0	163,301	175,949
Restricted Funds	13	0	938	938	87
Designated Funds	14	0	0	0	0
Total Funds		163,301	938	164,239	176,036

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 26/11/2025

Signed on their behalf by Director [Signature]

Print Name: Paul David Gladwell

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Basis of preparation:

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

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

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

No material prior year errors have been identified in the reporting period. Some minor changes have been made to the classification of prior year expenditure to ensure meaningful comparison with the current year. There is no effect on overall figures.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

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

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received any government grants in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

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.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

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.

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.

Volunteer Help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Expenditure and liabilities

Liability Recognition

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.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

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.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over 5 years from the month they are purchased.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. ANALYSIS OF INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2025/24 £	TOTAL 2024/23 £
a) Donations and Legacies					
Donations and Gifts	44,252	0	7,510	51,762	59,720
Gift Aid Tax Recovered	7,092	0	1,878	8,970	11,145
	51,344	0	9,388	60,732	70,865
b) Charitable Activities					
Church Weekend Away	2,848	0	0	2,848	3,660
Other Income	12	0	0	12	299
	2,860	0	0	2,860	3,959
c) Investments					
Bank and Other Interest	53	0	0	53	36
Loan Interest Received	2,750	0	0	2,750	0
	2,803	0	0	2,803	36

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. ANALYSIS OF EXPENDITURE

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2025/24 £	TOTAL 2024/23 £
a) Raising Funds	0	0	0	0	0
	0	0	0	0	0
b) Charitable Activities					
<u>Charitable Activities:</u>					
Charitable Giving:					
Choir Gift	0	0	0	0	500
Disaster Relief	0	0	0	0	2,400
Harlesden Primary School	250	0	0	250	0
John Keble School	6,000	0	0	6,000	12,250
Kings School of Theology	2,000	0	0	2,000	6,000
Refugee Education UK	10,537	0	0	10,537	9,000
Salvation Army Harlesden Corps	238	0	0	238	0
YWAM Urban Key	500	0	0	500	0
Church Weekend Away	5,786	0	0	5,786	6,693
Community Projects	75	0	0	75	0
Computer Costs	398	0	0	398	0
Creative Arts Funding	2,500	0	0	2,500	1,500
Depreciation of Fixed Assets	0	0	0	0	303
Equipment Expensed	4,689	0	0	4,689	0
Grants	5	0	9,301	9,301	6,825
Hardship Fund	5,879	0	0	5,879	2,779
Hospitality/Events	2,514	0	0	2,514	1,027
Insurance	703	0	0	703	527
Mission Partners	10,700	0	0	10,700	4,800
Pastoral Oversight	1,680	0	0	1,680	1,680
Project Costs - Harlesden Community Club	1,171	0	0	1,171	0
Room Hire	5,073	0	0	5,073	0
Speakers	730	0	0	730	427
Telephone	25	0	0	25	0
Training	287	0	0	287	552
<u>Administration</u>					
General Administration	758	0	0	758	739
Wages and Salaries	6	5,070	0	5,070	1,043
<u>Governance</u>					
Independent Examiners Fees	1,200	0	0	1,200	1,170
Legal and Professional Fees	124	0	0	124	102
	68,887	0	9,301	78,188	60,317
c) Other					
Miscellaneous Expense	4	0	0	4	4
	4	0	0	4	4

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2025/24 £	2024/23 £
Independent examiner's fees	1,200	1,170
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	1,200	1,170

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. GRANTMAKING

Analysis of grants paid (included in cost of charitable activities)

Analysis	2025/24		TOTAL	TOTAL
	Grants to institutions	Grants to individuals	2025/24	2024/23
	£	£	£	£
Mission Partner S Jupe (Youth with a Mission Norway)	0	9,051	9,051	5,312
FER	250	0	250	1,513
Total	250	9,051	9,301	6,825

6. STAFF COSTS AND NUMBERS

	2025/24	2024/23
	£	£
Gross Wages and Salaries	4,838	986
Employer's National Insurance Costs	0	0
Employer's HMRC Allowance	0	0
Employer's Pension Contributions	231	57
	5,069	1,043

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system, and also self employed contract staff invoice the charity for their services. In this financial year the amount invoiced by contract staff was £0 (2024/23: £0).

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity was £1,034 (2024/23: £1,043).

Employees who were engaged in each of the following activities:

	2025/24	2024/23
	TOTAL	TOTAL
Management and administration	1	1

7. PENSION SCHEME

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount of employer contributions payable in the financial year end 31st March 2025 was £231 (31st March 2024: £57). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

8. TRUSTEES AND OTHER RELATED PARTIES

Payment to Trustees

<u>Name of Trustee</u>	<u>Legal authority</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI & Pension	TOTAL	TOTAL
		£	£	2025/24	2024/23
		£	£	£	£
E Hollow	Governing document	980	54	1,034	1,043
		980	54	1,034	1,043

In 2025/24 as shown in the table above, the charity has paid one trustee remuneration and employer pension contributions totalling £1,034 for their role as administrator and company secretary.

In 2025/24 Two Trustees were reimbursed a total of £349 for purchases made on behalf of the charity (2024/23: One Trustee. £170)

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Donations from Trustees

Three Trustees donated an aggregate total of £6,212 to the charity during this financial year (2024/23: Three Trustees. £9,768). There were no conditions attached to these donations.

Two Trustees contributed a total of £607 towards the cost of the Church Weekend Away in this financial year (2024/23: Three Trustees, £862).

Payments to Related Parties

The following related party transactions occurred:

Refugee Education UK - charity number 1132509

	2025/24 £	2024/23 £
Gifts to Refugee Education UK	10,000	9,000
Donations via Hardship Fund to Refugee Education UK	650	889
Room Rental	6,016	0
Contribution to shared workspace furniture and equipment	2,628	0
	<u>19,294</u>	<u>9,889</u>

The following individuals are Trustees of Refugee Education UK:

D Hollow - Spouse of E Hollow (E Hollow is a Trustee of Community Church Harlesden)

The following individual is CEO of Refugee Education UK:

C Gladwell - sister in law of E Hollow and P Gladwell (E Hollow and P Gladwell are Trustees of Community Church Harlesden)

In February 2020 the charity also entered into a loan agreement with Refugee Education UK (charity number 1132509) , whereby Refugee Education UK borrowed an amount of £100,000 to assist with the purchase of new premises. There is a separate usage agreement between the two charities detailing how they intend to work in partnership to ensure effective usage of the building. The loan is repayable at the point of sale of the property, however the lender is entitled to trigger a release clause after 17 years has elapsed that compels the borrower to repay the loan within 3 years. Any loan repayment is subordinated to the 1st lender Charity Bank. REUK paid interest on the loan to Community Church Harlesden totalling £2,750 in 2025/24.

FER Production CIO - charity number 1190679

	2025/24 £	2024/23 £
Gifts to FER	2,750	1,513
	<u>2,750</u>	<u>1,513</u>

The following individuals are Trustees of FER Production CIO:

P Gladwell - also a Trustee of Community Church Harlesden

John Keble School

	2025/24 £	2024/23 £
Gifts to John Keble School	6,000	12,250
	<u>6,000</u>	<u>12,250</u>

The following individuals are linked to John Keble School:

Paul Gladwell (Employed by John Keble School from Sept 2024) - also a Trustee of Community Church Harlesden

Pete Gladwell (parent Governor of John Keble School) - brother of P Gladwell

Donations from Related Parties

In financial year 2025/24 three related parties to Trustees (spouse or sibling) donated a total of £21,540 to Community Church Harlesden (2024/23: five related parties £22,522).

Three related parties to Trustees contributed a total of £939 towards the cost of the Church Weekend Away in this financial year (2024/23: None).

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. TANGIBLE FIXED ASSETS

		Unrestricted £	Restricted £	TOTAL
<u>EQUIPMENT</u>				
Cost	01-Apr-24	2,512	0	2,512
Additions		0	0	0
Cost at	31-Mar-25	<u>2,512</u>	<u>0</u>	<u>2,512</u>
Depreciation	01-Apr-24	2,512	0	2,512
Charge		0	0	0
Depreciation at	31-Mar-25	<u>2,512</u>	<u>0</u>	<u>2,512</u>
Net Book Value	31-Mar-25	<u>0</u>	<u>0</u>	<u>0</u>
Net Book Value	31-Mar-24	0	0	0

During this financial year, we have invested in various items to maximise the building's usefulness, including a large TV for displaying words and videos, and games for youth. These items have been gifted to REUK, who operate the building, but would be returned to CCH if use of the building ceased. Fixed assets totalling £4,689 have been written off to expenditure. These assets are situated in the shared premises (The Lighthouse) and are covered by the insurance policy held by the shared user Refugee Education UK.

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-25 £	Total 31-Mar-24 £
Tax Recoverable	7,093	1,878	8,971	11,145
Trade Debtors	0	0	0	324
Statutory HMRC Payments - Credit Balance Held	163	0	163	0
Prepayments	149	0	149	138
	7,405	1,878	9,283	11,607

10a). NON CURRENT ASSETS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-25 £	Total 31-Mar-24 £
Secured Loans to other charities	100,000	0	100,000	100,000
	100,000	0	100,000	100,000

In February 2020 Community Church Harlesden entered into a loan agreement with Refugee Education UK (formerly known as Refugee Support Network) registered charity number 1132509, whereby the charity loaned an amount of £100,000 to Refugee Education UK to assist with the purchase of new premises. There is a separate usage agreement between the two charities detailing how they intend to work in partnership to ensure effective usage of the building. Any loan repayment is subordinated to the first lender Charity Bank. The loan provided by Community Church Harlesden may only be repaid in accordance with permitted payments or with prior written consent of the first lender (Charity Bank), provided this consent is not granted before 20 years have lapsed

The Secured loan is against the building situated at 60-62 High Street, London NW10 4LL.

11. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-25 £	Total 31-Mar-24 £
Current Accounts	59,701	(510)	59,191	64,047
Savings Accounts	2,013	0	2,013	1,960
	61,714	(510)	61,204	66,007

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-25 £	Total 31-Mar-24 £
Elsley Primary School	0	0	0	0
Independent Examiners Fees	1,200	0	1,200	1,170
Charitable Giving	250	17	267	350
Mission Partners Support	0	413	413	0
Refugee Education - Project Costs	1,946	0	1,946	0
Refugee Education - Contribution to shared costs	2,419	0	2,419	0
Wages and Salaries	0	0	0	53
Pension Contributions	3	0	3	5
	5,818	430	6,248	1,578

13. RESTRICTED FUNDS

	CURRENT REPORTING PERIOD				Balance 31-Mar-25 £
	Balance 01-Apr-24 £	Income £	Expenditure £	Transfers £	
Disaster Relief and Disaster Appeals	87	0	0	0	87
Mission Partners	0	8,700	9,051	764	413
Hardship Fund	0	0	0	0	0
FER Production CIO	0	688	250	0	438
Children's Work	0	0	0	0	0
	87	9,388	9,301	764	938

	PREVIOUS REPORTING PERIOD				Balance 31-Mar-24 £
	Balance 01-Apr-23 £	Income £	Expenditure £	Transfers £	
Disaster Relief and Disaster Appeals	0	1,287	1,200	0	87
Mission Partners	(151)	5,463	5,312	0	0
Hardship Fund	0	0	0	0	0
FER Production CIO	701	812	1,513	0	0
Children's Work	0	5,000	6,250	1,250	0
	550	12,562	14,275	1,250	87

Disaster Relief and Disaster Appeal: for supporting disaster relief projects

Mission Partners: Funds were received to financially support individuals involved in training others to advance the Christian Faith.

Hardship Fund: this fund is used to help those in times of hardship.

FER Fund: FER is a charity (number 1190679) that communicates Christian faith through contemporary artworks. It was started by two people within the church.

Children's Work Fund: represents money given through the church to support additional therapy support for children at John Keble School.

The 2025/24 transfers represent:

	£
Shortfall on restricted spending topped up from general funds	764
	<u>764</u>

The 2024/23 transfers represent:

	£
Shortfall on restricted spending topped up from general funds	1,250
	<u>1,250</u>

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. RESTRICTED FUNDS (continued)

The restricted funds are represented by:

	31-Mar-25	31-Mar-24
	Total	Total
	£	£
Cash at bank	(510)	(955)
Debtors - Gift Aid	1,878	1,392
Creditors - Vosses	(430)	(350)
	<u>938</u>	<u>87</u>

14. DESIGNATED FUNDS

The charity did not hold any designated funds during this or the previous financial year.

15. EVENTS AFTER THE END OF THE REPORTING PERIOD

No events have occurred after the end of the reporting period but before the accounts are authorised, which relate to conditions that arose after the end of the reporting period.

16. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

17. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

18. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

19. CONTINGENT ASSET

As disclosed in note 10 of these accounts, Community Church Harlesden loaned Refugee Education UK (registered charity number 1132509) the sum of £100,000 in February 2020 towards purchasing a building which is to be used as a social impact hub, in conjunction with a usage agreement on how the two charities will make effective use of the building. The loan is repayable at the point of sale of the building. It was further agreed that the value of the loan will be adjusted in proportion to the sale price of the building. The building was revalued in November 2024 by Strettons at £1.62m. This is deemed to be the potential future sale price against which the future value of the loan would be calculated (should the building be sold). The building first became occupied and operational in the first quarter of 2024.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of Community Church Harlesden for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:  FCIE

Date: 10 December 2025

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester PO20 7EG

Accounts

COMMUNITY CHURCH HARLESDEN

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST MARCH 2024**

CHARITY REGISTRATION No: 1121958

COMPANY REGISTRATION No: 6370416

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

CHARITY NUMBER	1121958
COMPANY REGISTRATION NUMBER	6370416
START OF FINANCIAL PERIOD	1 April 2023
END OF FINANCIAL PERIOD	31 March 2024
TRUSTEES THAT SERVED DURING THE YEAR TO 31ST MARCH 2024 (ALSO DIRECTORS UNDER COMPANY LAW)	Mr Paul Gladwell Mrs Charlotte Thackery (resigned 21 November 2023) Mrs Elizabeth Hollow Mr Andrew Cooper Mr Andrew Hart Mr Albert Howard Mrs Sonakshi Anand
COMPANY SECRETARY	Mrs Elizabeth Hollow
REGISTERED ADDRESS	The Lighthouse 60-62 High Street London NW10 4LL
DATE OF INCORPORATION	13th September 2007
DATE REGISTERED AS A CHARITY	12th December 2007
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	The Co-operative Bank Business Customer Services PO Box 250 Skelmersdale Lancashire WN8 6WT
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
OBJECTS	a.) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles here to in Harlesden and in such other parts of the United Kingdom or the World as the trustees may from time to time think fit and other such purposes which are exclusively charitable work of the charity. b.) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Harlesden, the United Kingdom or the World. c.) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of Harlesden, the United Kingdom and the World as the trustees may from time to time think fit.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024**

Achievements and performance, and how expenditure supports key activities of the charity

CCH is home to approximately 50 people, with a high proportion being children and young adults. This year marked the first year the church was meeting in The Lighthouse building that CCH helped REUK to buy in 2019, with the renovations concluding in January 2024.

Worship, prayer and pastoral support

Sunday meetings included sung worship, prayer, Bible teaching, communion and a 'life slot', where a church member shares about their life, providing an opportunity for support and encouragement. This structure has remained the same for several years, but with moving into The Lighthouse building, we expect to be able to kick-off regular worship evenings with the first scheduled for the summer 2024.

Mid-week small groups and prayer triplets continued this year, with the pastoral team seeking to find opportunities for new members to participate. These are an opportunity for church members to receive prayer and discipleship.

Community activities

The church continued giving to causes promoting its aims. This included grants to John Keble CE Primary School to help them provide support to children and families and to FER Productions to develop a film exploring friendships between people with and without cognitive disabilities.

The church gave 16 grants from its Hardship Fund to support local people in acute financial need. These were mostly done alongside partner organisations.

A number of members of the church serve as governors of the local Church of England primary school, John Keble, where the majority of school-aged children from the church attend.

The church employs an administrative assistant one day per month to assist with church administration and coordinating church activities.

Partnerships

The church continues to partner with other charities to enrich the life of the church community and help fulfil the church's vision to bring the peace and hope of Jesus Christ to our local area of Harlesden, as well as London and the wider world. Our partnership with Refugee Education UK (REUK) continued and a number of church members continued their voluntary support of REUK. The church also continues to support John Keble Church of England Primary School.

Members of the church have received and provided theological teaching at King's School of Theology, and the church has given financial support to KST as it remains in a period of transition.

Regular support was also given to individuals running projects in the UK, Europe, Africa and Central Asia to relieve poverty and/or spread the Christian faith. The low operating costs of the church continue to facilitate a high level of external giving including to causes such as rewilding and tackling racism (on a local and national level).

Financial Review

The church continues to be in a good financial position. Income dropped a little, by 15%, but expenditures also dropped by around 13%. The church did not begin significant new activities this year, with many plans being held until The Lighthouse building opened in early 2024. We expect activity to pick up in 2024. The church grew its reserves a little this year, which continues to put it in a strong position to explore new activities in the building in 2024 and beyond.

The Trustees report a surplus of income over expenditure of £14,539 in this financial year compared to a surplus of £18,756 in the previous financial year. Total charity assets at 31st March 2024 were £176,036 of which £87 were represented by restricted funds. Free Reserves as represented by unrestricted net current assets were £75,949.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024**

Building Purchase

This year marked the conclusion of the key renovations to make the building ('The Lighthouse') usable, and in the first quarter of 2024 CCH began meeting there on Sundays. This has been a significant moment for the church, with many members being on the journey since the initial purchase in 2019. We are expecting this will enable the church to start new community activities, and to pick up old ones that were paused when the COVID-19 brought our midweek children's groups to a halt.

This moment has triggered the start of the interest-paying period for the loan CCH provided to REUK, offset against usage by CCH, which has worked as expected.

Statement of Trustees responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
 - make judgements and estimates that are reasonable and prudent; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31 March 2024, and confirm that I have made available all information necessary for its preparation.

Date 13/12/2024

Signature 
PRINT NAME Paul David Gladwell

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024/23 £	TOTAL 2023/22 £
INCOMING RESOURCES						
Income and Endowments from:						
Donations and Legacies	2a	58,303	0	12,562	70,865	88,340
Charitable Activities	2b	3,959	0	0	3,959	123
Other Trading Activities	2c	0	0	0	0	0
Investments	2c	36	0	0	36	18
Other	2d	0	0	0	0	0
TOTAL		62,298	0	12,562	74,860	88,481
RESOURCES EXPENDED						
Expenditure on:						
Raising Funds	3a	0	0	0	0	0
Charitable Activities	3b	46,042	0	14,275	60,317	69,722
Other	3c	4	0	0	4	3
TOTAL		46,046	0	14,275	60,321	69,725
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		16,252	0	(1,713)	14,539	18,756
Net gains/(losses) on investments		0	0	0	0	0
NET INCOME/(EXPENDITURE)		16,252	0	(1,713)	14,539	18,756
Extraordinary items		0	0	0	0	0
Transfers between funds	13	(1,250)	0	1,250	0	0
Other recognised gains/(losses): Gains and losses on revaluation of fixed assets for the charity's own use		0	0	0	0	0
NET MOVEMENT IN FUNDS		15,002	0	(463)	14,539	18,756
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		160,947	0	550	161,497	142,741
TOTAL FUNDS CARRIED FORWARD		175,949	0	87	176,036	161,497

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 17 form part of these financial statements.

**COMMUNITY CHURCH HARLES DEN
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31 MARCH 2024**

Company registration number: 6370416

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-24 Total £	31-Mar-23 Total £
Fixed Assets					
Tangible assets	9	0	0	0	303
Current Assets					
Debtors	10	10,215	1,392	11,607	16,095
Cash at bank and in hand	11	66,962	(955)	66,007	47,525
Total Current Assets		77,177	437	77,614	63,620
Creditors: amounts falling due within one year	12	1,228	350	1,578	2,426
NET CURRENT ASSETS		75,949	87	76,036	61,194
Non Current Assets					
Secured Loan to charity	10(a)	100,000	0	100,000	100,000
Total Non Current Assets		100,000	0	100,000	100,000
TOTAL ASSETS less current liabilities		175,949	87	176,036	161,497
Creditors: amounts falling due in more than one year		0	0	0	0
NET ASSETS		175,949	87	176,036	161,497
Funds of the Charity					
General Funds		175,949	0	175,949	160,947
Restricted Funds	13	0	87	87	550
Designated Funds	14	0	0	0	0
Total Funds		175,949	87	176,036	161,497

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 13/12/2024

Signed on their behalf by Director *Paul David Gladwell*

Print Name: Paul David Gladwell

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Basis of preparation:

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

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

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

No material prior year errors have been identified in the reporting period. Some minor changes have been made to the classification of prior year expenditure to ensure meaningful comparison with the current year. There is no effect on overall figures.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

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

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received any government grants in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

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.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

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.

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.

Volunteer Help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Expenditure and liabilities

Liability Recognition

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.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

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.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over 5 years from the month they are purchased.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. ANALYSIS OF INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024/23 £	TOTAL 2023/22 £
a) Donations and Legacies					
Donations and Gifts	48,550	0	11,170	59,720	73,840
Gift Aid	9,753	0	1,392	11,145	14,500
	58,303	0	12,562	70,865	88,340
b) Charitable Activities					
Church Weekend Away	3,660	0	0	3,660	0
Other Income	299	0	0	299	123
	3,959	0	0	3,959	123
c) Investments					
Bank and Other Interest	36	0	0	36	18
	36	0	0	36	18

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. ANALYSIS OF EXPENDITURE

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024/23 £	TOTAL 2023/22 £
a) Raising Funds	0	0	0	0	0
	0	0	0	0	0
b) Charitable Activities					
<u>Community Projects</u>					
Charitable Giving:					
Anti-Racism	0	0	0	0	1,000
Choir Gift	500	0	0	500	0
Disaster Relief	2,400	0	0	2,400	602
Environment	0	0	0	0	1,000
FER	0	0	0	0	1,500
John Keble School	6,000	0	6,250	12,250	5,000
Kings School of Theology	6,000	0	0	6,000	5,000
Refugee Education UK	9,000	0	0	9,000	9,000
Church Weekend Away	6,693	0	0	6,693	0
Community Projects	0	0	0	0	120
Creative Arts Funding	1,500	0	0	1,500	0
Depreciation of Fixed Assets	303	0	0	303	502
Grants	5	0	6,825	6,825	28,627
Hardship Fund	2,779	0	0	2,779	2,333
Hospitality/Events	1,027	0	0	1,027	534
Insurance	527	0	0	527	607
Mission Partners	3,600	0	1,200	4,800	8,300
Pastoral Oversight	1,680	0	0	1,680	1,600
Speakers	427	0	0	427	774
Telephone	0	0	0	0	142
Training	552	0	0	552	252
<u>Administration</u>					
General Administration	739	0	0	739	1,004
Wages and Salaries	6	1,043	0	1,043	655
<u>Governance</u>					
Independent Examiners Fees	1,170	0	0	1,170	1,080
Legal and Professional Fees	102	0	0	102	90
	46,042	0	14,275	60,317	69,722
c) Other					
Miscellaneous Expense	4	0	0	4	3
	4	0	0	4	3

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2024/23 £	2023/22 £
Independent examiner's fees	1,170	1,080
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	1,170	1,080

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. GRANTMAKING

Analysis of grants paid (included in cost of charitable activities)

Analysis	2024/23		TOTAL	TOTAL
	Grants to institutions	Grants to individuals	2024/23	2023/22
	£	£	£	£
S Jupe (Youth with a Mission Norway)	0	5,312	5,312	17,413
FER	1,513	0	1,513	11,214
Total	1,513	5,312	6,825	28,627

6. STAFF COSTS AND NUMBERS

	2024/23	2023/22
	£	£
Gross Wages and Salaries	986	513
Employer's National Insurance Costs	0	0
Employer's HMRC Allowance	0	0
Employer's Pension Contributions	57	26
Employer's Pension Contributions (for previous year)	0	0
Adjustment for PAYE and NI offset by HMRC	0	116
	1,043	655

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system, and also contract staff invoice the charity for their services. In this financial year the amount invoiced by contract staff was £0 (2023/22: £0).

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity was £1,043 (2023/22: £539).

Employees who were engaged in each of the following activities:

	2024/23	2023/22
	TOTAL	TOTAL
Management and administration	1	1

7. PENSION SCHEME

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount of employer contributions payable in the financial year end 31st March 2024 was £57 (31st March 2023: £26). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

8. TRUSTEES AND OTHER RELATED PARTIES

Payment to Trustees

Name of Trustee	Legal authority	Amounts paid or benefit value			
		Remuneration	Employer NI & Pension	TOTAL	TOTAL
		£	£	2024/23	2023/22
		£	£	£	£
E Hollow	Governing document	986	57	1,043	539
		986	57	1,043	539

In 2024/23 as shown in the table above, the charity has paid one trustee remuneration and employer pension contributions totalling £1,043 for their role as administrator and company secretary.

In 2024/23 One Trustee was asked to forward a payment of £150 as an expression of thanks to her mother for a talk she had given to the Church on a Sunday. Her mother lives overseas, so payment was made to the Trustee to handle the onward payment (2023/22: One Trustee £150)

In 2024/23 One Trustee was reimbursed a total of £170 for purchases made on behalf of the charity (2023/22: One Trustee. £294)

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Donations from Trustees

Three Trustees donated an aggregate total of £9,768 to the charity during this financial year (2023/22: Six Trustees. £17,292). There were no conditions attached to these donations.

Three Trustees contributed a total of £862 towards the cost of the Church Weekend Away in this financial year (2023/22: None).

Payments to Related Parties

The following related party transactions occurred:

Refugee Education UK - charity number 1132509

	2024/23	2023/22
	£	£
Gifts to Refugee Education UK	9,000	9,000
Donations via Hardship Fund to Refugee Education UK	889	222
	<u>9,889</u>	<u>9,222</u>

<u>Name of Related Party</u>	<u>Related to</u>	<u>Relationship</u>
D Hollow (Trustee of Refugee Education UK)	E Hollow (Trustee of Community Church Harlesden)	Spouse
C Gladwell (CEO of Refugee Education UK)	E Hollow (Trustee of Community Church Harlesden)	Sister in law
C Gladwell (CEO of Refugee Education UK)	P Gladwell (Trustee of Community Church Harlesden)	Brother in law

In February 2020 the charity also entered into a loan agreement with Refugee Education UK (charity number 1132509) , whereby Refugee Education UK borrowed an amount of £100,000 to assist with the purchase of new premises. There is a separate usage agreement between the two charities detailing how they intend to work in partnership to ensure effective usage of the building. The loan is repayable at the point of sale of the property, however the lender is entitled to trigger a release clause after 17 years has elapsed that compels the borrower to repay the loan within 3 years. Any loan repayment is subordinated to the 1st lender Charity Bank.

FER Production CIO - charity number 1190679

	2024/23	2023/22
	£	£
Gifts to FER	0	1,500
Grants to FER	1,513	11,213
	<u>1,513</u>	<u>12,713</u>

<u>Name of Related Party</u>	<u>Related to</u>	<u>Relationship</u>
D Hollow (Trustee of FER Production CIO)	E Hollow (Trustee of Community Church Harlesden)	Spouse
C Gladwell (Trustee of FER Production CIO)	E Hollow (Trustee of Community Church Harlesden)	Sister in law
C Gladwell (Trustee of FER Production CIO)	P Gladwell (Trustee of Community Church Harlesden)	Brother in law

John Keble School

	2024/23	2023/22
	£	£
Gifts to John Keble School	12,250	5,000
	<u>12,250</u>	<u>5,000</u>

<u>Name of Related Party</u>	<u>Related to</u>	<u>Relationship</u>
Pete Gladwell (Parent Governor of John Keble School)	P Gladwell (Trustee of Community Church Harlesden)	Brother

Other Related Parties

The Church supports the costs of spiritual retreat to benefit the development of the person who attends and support the ongoing links with other churches they are linked with. In 2024/23 D Hollow (spouse of Trustee E Hollow) attended retreat. The amount paid by the Church towards these costs was £178.

Donations from Related Parties

In financial year 2024/23 five related parties to Trustees (spouse or sibling) donated a total of £22,522 to Community Church Harlesden (2023/22: One Related Party £15,000).

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. TANGIBLE FIXED ASSETS

9. TANGIBLE FIXED ASSETS		Unrestricted	Restricted	TOTAL
		£	£	
<u>EQUIPMENT</u>				
Cost	01-Apr-23	2,512	0	2,512
Additions		0	0	0
Cost at	31-Mar-24	<u>2,512</u>	<u>0</u>	<u>2,512</u>
Depreciation	01-Apr-23	2,209	0	2,209
Charge		303	0	303
Depreciation at	31-Mar-24	<u>2,512</u>	<u>0</u>	<u>2,512</u>
Net Book Value	31-Mar-24	<u>0</u>	<u>0</u>	<u>0</u>
Net Book Value	31-Mar-23	303	0	303

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Tax Recoverable	9,753	1,392	11,145	14,500
Trade Debtors	324	0	324	1,394
Statutory HMRC Payments - Credit Balance Held	0	0	0	201
Prepayments	138	0	138	0
	10,215	1,392	11,607	16,095

10a). NON CURRENT ASSETS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Secured Loans to other charities	100,000	0	100,000	100,000
	100,000	0	100,000	100,000

In February 2020 Community Church Harlesden entered into a loan agreement with Refugee Education UK (formerly known as Refugee Support Network) registered charity number 1132509, whereby the charity loaned an amount of £100,000 to Refugee Education UK to assist with the purchase of new premises. There is a separate usage agreement between the two charities detailing how they intend to work in partnership to ensure effective usage of the building. Any loan repayment is subordinated to the first lender Charity Bank. The loan provided by Community Church Harlesden may only be repaid in accordance with permitted payments or with prior written consent of the first lender (Charity Bank), provided this consent is not granted before 20 years have lapsed

The Secured loan is against the building situated at 60-62 High Street, London NW10 4LL.

11. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Current Accounts	65,002	(955)	64,047	45,601
Savings Accounts	1,960	0	1,960	1,924
	66,962	(955)	66,007	47,525

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

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Independent Examiners Fees	1,170	0	1,170	1,080
Charitable Giving	0	350	350	1,346
Wages and Salaries	53	0	53	0
Pension Contributions	5	0	5	0
	1,228	350	1,578	2,426

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. RESTRICTED FUNDS

	CURRENT REPORTING PERIOD				Balance 31-Mar-24 £
	Balance 01-Apr-23 £	Income £	Expenditure £	Transfers £	
Disaster Relief and Disaster Appeals	0	1,287	1,200	0	87
Mission Partners	(151)	5,463	5,312	0	0
Hardship Fund	0	0	0	0	0
FER Production CIO	701	812	1,513	0	0
Children's Work	0	5,000	6,250	1,250	0
	550	12,562	14,275	1,250	87
	PREVIOUS REPORTING PERIOD				Balance 31-Mar-23 £
	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	
Disaster Relief and Disaster Appeals	0	300	300	0	0
Mission Partners	0	17,262	17,413	0	(151)
Hardship Fund	0	150	150	0	0
FER Production CIO	392	11,522	11,213	0	701
	392	29,234	29,076	0	550

Disaster Relief and Disaster Appeal: for supporting disaster relief projects

Mission Partners: Funds were received to financially support individuals involved in training others to advance the Christian Faith.

Hardship Fund: this fund is used to help those in times of hardship.

FER Fund: FER is a charity (number 1190679) that communicates Christian faith through contemporary artworks. It was started by two people within the church.

Children's Work Fund: represents money given through the church to support additional therapy support for children at John Keble School.

The 2024/23 transfers represent:

	£
Shortfall on restricted spending topped up from general funds	1,250
	<u>1,250</u>

The 2023/22 transfers represent:

	£
Shortfall on restricted spending topped up from general funds	-
	<u>-</u>

The restricted funds are represented by:

	31-Mar-24 Total £	31-Mar-23 Total £
Cash at bank	(955)	(6,050)
Debtors - Gift Aid	1,392	5,667
Debtors - Other	0	1,046
Creditors - Vosses	(350)	(113)
	<u>87</u>	<u>550</u>

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. DESIGNATED FUNDS

The charity did not hold any designated funds during this or the previous financial year.

15. EVENTS AFTER THE END OF THE REPORTING PERIOD

No events have occurred after the end of the reporting period but before the accounts are authorised, which relate to conditions that arose after the end of the reporting period.

16. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

17. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

18. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

19. CONTINGENT ASSET

As disclosed in note 10 of these accounts, Community Church Harlesden loaned Refugee Education UK (registered charity number 1132509) the sum of £100,000 in February 2020 towards purchasing a building which is to be used as a social impact hub, in conjunction with a usage agreement on how the two charities will make effective use of the building. The loan is repayable at the point of sale of the building. It was further agreed that the value of the loan will be adjusted in proportion to the sale price of the building. The building has not yet been revalued, therefore it is not possible to ascertain with certainty the potential future sale price and subsequent potential future value of the loan. The Trustees best estimate of the total value of the building at the date of signing these financial statements is £1,075,167. The building first became occupied and operational in the first quarter of 2024, and it is envisaged that a formal valuation will take place within the coming months. At that point it should be possible to calculate a more accurate estimate of the loan value attributable to Community Church Harlesden.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of Community Church Harlesden for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:  J Irvin Smith FCIE

Date: 16 December 2024

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

Accounts

COMMUNITY CHURCH HARLESDEN

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST MARCH 2023**

CHARITY REGISTRATION No: 1121958

COMPANY REGISTRATION No: 6370416

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
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**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

CHARITY NUMBER	1121958
COMPANY REGISTRATION NUMBER	6370416
START OF FINANCIAL PERIOD	1 April 2022
END OF FINANCIAL PERIOD	31 March 2023
TRUSTEES THAT SERVED DURING THE YEAR TO 31ST MARCH 2023 (ALSO DIRECTORS UNDER COMPANY LAW)	Mr Paul Gladwell Mrs Charlotte Thackery Mrs Elizabeth Hollow Mr Andrew Cooper Mr Andrew Hart Mr Albert Howard Mrs Sonakshi Anand (appointed 12th September 2022)
COMPANY SECRETARY	Mrs Elizabeth Hollow
REGISTERED ADDRESS	53 Burns Road London NW10 4DT
DATE OF INCORPORATION	13th September 2007
DATE REGISTERED AS A CHARITY	12th December 2007
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	The Co-operative Bank Business Customer Services PO Box 250 Skelmersdale Lancashire WN8 6WT
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
OBJECTS	a.) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles here to in Harlesden and in such other parts of the United Kingdom or the World as the trustees may from time to time think fit and other such purposes which are exclusively charitable work of the charity. b.) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Harlesden, the United Kingdom or the World. c.) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of Harlesden, the United Kingdom and the World as the trustees may from time to time think fit.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

Achievements and performance, and how expenditure supports key activities of the charity

CCH is home church to approximately 50 people with an increasing number of children. All are supported in some way through relationships within the church, including through Sunday meetings and mid-week groups.

This was the first full year without COVID-19 restrictions, which enabled the church to return to usual rhythms of meeting together.

Worship, prayer and pastoral support

Sunday meetings included sung worship, prayer, Bible teaching, communion and a 'life slot', where a church member shares about their life, providing an opportunity for support and encouragement. Now that COVID restrictions have lifted, the church was able to have several external speakers come to join the Sunday meetings which was very encouraging.

The church continued to meet in small groups mid-week, in prayer triplets and for worship evenings throughout the year. These meetings were an opportunity for individual church members to receive prayer and discipleship.

Community activities

The church continued giving to causes promoting its aims. This included grants to John Keble School to help them provide support to children and families and to FER Productions to develop a film exploring friendships between people with and without cognitive disabilities.

The church has run fewer projects this year as it takes stock on how best to support the local community. It is expected that, once The Lighthouse is available for use, the church will start running more of its own activities again.

The church also gave 12 grants from its Hardship Fund to support local individuals in acute need. Most of these grants were alongside support from partner organisations, such as Refugee Education UK, Harlesden Mutual Aid and the Harlesden Salvation Army.

A number of members of the church serve as governors of the local Church of England primary school, John Keble, where several children from the church attend.

The church employs an administrative assistant one day per month, to assist with church administration and coordinating church activities.

Partnerships

The church continues to partner with other charities to enrich the life of the church community and help fulfil the church's vision to bring the peace and hope of Jesus Christ to our local area of Harlesden, as well as London and the wider world. Our partnership with Refugee Education UK (REUK) continued and a number of church members continued their voluntary support of REUK.

Members of the church have provided theological teaching at King's School of Theology, and the church has given to support the School as it is in a period of transition.

Regular support was also given to individuals running projects in the UK, Europe, Africa and Central Asia to relieve poverty and/or spread the Christian faith. The low operating costs of the church continue to facilitate a high level of external giving including to causes such as rewilding and tackling racism (on a local and national level).

Financial Review

The church is in a good financial position. Its income was not significantly impacted by COVID. COVID did impact projects, and associated costs, leading to a reduction in running costs. However, the church has been able to partner with ongoing and new organisations to deploy much of these funds. The church now has a strong level of reserves; it expects that the building will provide new opportunities for projects which these funds will be used towards, once the building opens in 2024.

The Trustees report a surplus of income over expenditure of £18,756 in this financial year compared to a surplus of £6,868 in the previous financial year. Total reserves at 31st March 2023 were £161,497 of which £550 were represented by restricted funds.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

Building Purchase

In 2019, the Church made a decision to use a large proportion of its savings to contribute capital to the purchase of an old bank building in the centre of Harlesden. The building is owned by REUK and, once renovated, is to be used as a social impact hub. It will provide offices for REUK, CCH and other local organisations, and the church aims to also use the building for other activities including children's groups, community events and possibly Sunday meetings. It is hoped that CCH will be able to start using The Lighthouse from early 2024.

Statement of Trustees responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

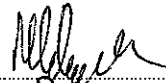
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31 March 2023, and confirm that I have made available all information necessary for its preparation.

Date

10/10/23

Signature



PRINT NAME

PAUL GLADWELL

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
INCOMING RESOURCES						
Income and Endowments from:						
Donations and Legacies	2a	58,906	0	29,434	88,340	69,233
Charitable Activities	2b	123	0	0	123	2,346
Other Trading Activities	2c	0	0	0	0	0
Investments	2c	18	0	0	18	4
Other	2d	0	0	0	0	0
TOTAL		59,047	0	29,434	88,481	71,583
RESOURCES EXPENDED						
Expenditure on:						
Raising Funds	3a	0	0	0	0	0
Charitable Activities	3b	40,445	0	29,277	69,722	64,715
Other	3c	3	0	0	3	0
TOTAL		40,448	0	29,277	69,725	64,715
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		18,599	0	157	18,756	6,868
Net gains/(losses) on investments						
NET INCOME/(EXPENDITURE)		18,599	0	157	18,756	6,868
Extraordinary items		0	0	0	0	0
Transfers between funds	13	(1)	0	1	0	0
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use		0	0	0	0	0
NET MOVEMENT IN FUNDS		18,598	0	158	18,756	6,868
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		142,349	0	392	142,741	135,873
TOTAL FUNDS CARRIED FORWARD		160,947	0	550	161,497	142,741

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 17 form part of these financial statements.

**COMMUNITY CHURCH HARLES DEN
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31 MARCH 2023**

Company registration number: 6370416

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-23 Total £	31-Mar-22 Total £
Fixed Assets					
Tangible assets	9	303	0	303	805
Current Assets					
Debtors	10	9,382	6,713	16,095	22,276
Cash at bank and in hand	11	53,575	(6,050)	47,525	21,028
Total Current Assets		62,957	663	63,620	43,304
Creditors: amounts falling due within one year	12	2,313	113	2,426	1,368
NET CURRENT ASSETS		60,644	550	61,194	41,936
Non Current Assets					
Secured Loan to charity	10(a)	100,000	0	100,000	100,000
Total Non Current Assets		100,000	0	100,000	100,000
TOTAL ASSETS less current liabilities		160,947	550	161,497	142,741
Creditors: amounts falling due in more than one year		0	0	0	0
NET ASSETS		160,947	550	161,497	142,741
Funds of the Charity					
General Funds		160,947	0	160,947	142,349
Restricted Funds	13	0	550	550	392
Designated Funds	14	0	0	0	0
Total Funds		160,947	550	161,497	142,741

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 10 October 2023

Signed on their behalf by Director Paul Claden

Print Name:

PAUL CLADEN

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Basis of preparation:

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

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

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

No material prior year errors have been identified in the reporting period.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

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

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received any government grants in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

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.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

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.

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.

Volunteer Help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Expenditure and liabilities

Liability Recognition

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.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

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.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over 5 years from the month they are purchased.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. ANALYSIS OF INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
a) Donations and Legacies					
Donations and gifts	50,073	0	23,767	73,840	58,394
Gift Aid	8,833	0	5,667	14,500	10,839
	58,906	0	29,434	88,340	69,233
b) Charitable Activities					
Church Weekend Away	0	0	0	0	2,344
Other Income	123	0	0	123	2
	123	0	0	123	2,346
c) Investments					
Bank and Other Interest	18	0	0	18	4
	18	0	0	18	4

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3. ANALYSIS OF EXPENDITURE

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
a) Raising Funds	0	0	0	0	0
	0	0	0	0	0
b) Charitable Activities					
<u>Community Projects</u>					
Charitable Giving	8,802	0	300	9,102	15,895
Church Weekend Away	0	0	0	0	3,380
Community Projects	14,190	0	0	14,190	395
Computer Costs	0	0	0	0	18
Creative Arts Funding	0	0	0	0	5,000
Depreciation of Fixed Assets	502	0	0	502	643
Grants	0	0	28,627	28,627	16,865
Hardship Fund	1,913	0	350	2,263	1,911
Hospitality/Events	534	0	0	534	363
Modular Contracts	0	0	0	0	980
Mission Partners	8,300	0	0	8,300	3,500
Pastoral Oversight	1,600	0	0	1,600	910
Rent (of Deskspace)	0	0	0	0	300
Speakers	774	0	0	774	0
Telephone	142	0	0	142	228
Training	252	0	0	252	1,592
Wages and Salaries *	6 655	0	0	655	7,994
<u>Administration</u>					
General Administration	1,004	0	0	1,004	1,084
Wages and Salaries	6 0	0	0	0	850
<u>Governance</u>					
Independent Examiners Fees	1,080	0	0	1,080	960
Legal and Professional Fees	697	0	0	697	1,847
	40,445	0	29,277	69,722	64,715
c) Other					
Miscellaneous Expense	3	0	0	3	0
	3	0	0	3	0

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2023/22 £	2022/21 £
Independent examiner's fees	1,080	960
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	1,080	960

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. GRANTMAKING

Analysis of grants paid (included in cost of charitable activities)

Analysis	2023/22		TOTAL	TOTAL
	Grants to institutions	Grants to individuals	2023/22	2022/21
	£	£	£	£
Refugee Education UK	9,000	0	9,000	9,000
S Jupe (Youth with a Mission Norway)	0	4,763	4,763	4,762
FER	12,713	0	12,713	12,315
Total	21,713	4,763	26,476	26,077

6. STAFF COSTS AND NUMBERS

	2023/22	2022/21
	£	£
Gross Wages and Salaries	513	8,252
Employer's National Insurance Costs	0	180
Employer's Pension Contributions	26	412
Adjustment for PAYE and NI offset by HMRC	116	0
	655	9,256

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system, and also contract staff invoice the charity for their services. In this financial year the amount invoiced by contract staff was £0 (2022/21: £980).

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity was £539 (2021/20: £703).

Employees who were engaged in each of the following activities:

	2023/22	2022/21
	TOTAL	TOTAL
Activities in furtherance of organisation's objects	0	1
Management and administration	1	1

7. PENSION SCHEME

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount of employer contributions payable in the financial year end 31st March 2023 was £26 (31st March 2022: £412). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

8. TRUSTEES AND OTHER RELATED PARTIES

Payment to Trustees

Name of Trustee	Legal authority	Amounts paid or benefit value			
		Remuneration	Employer NI & Pension	TOTAL	TOTAL
		£	£	2023/22	2022/21
E Hollow	Governing document	513	26	539	850
		513	26	539	850

In 2023/22 as shown in the table above, the charity has paid one trustee remuneration and employer pension contributions totalling £539 for their role as administrator and company secretary.

In 2023/22 One Trustee was asked to forward a payment of £150 as an expression of thanks to her mother for a talk she had given to the Church on a Sunday. Her mother lives overseas, so payment was made to the Trustee to handle the onward payment.

In 2023/22 One Trustee was reimbursed a total of £294 for purchases made on behalf of the charity (2022/21: One Trustee. £5)

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Donations from Trustees

Six Trustees donated an aggregate total of £17,292 to the charity during this financial year (2022/21: Five Trustees. £15,612).

There was no Church Weekend Away in 2023/22. Therefore no Trustees contributed towards the cost in this financial year (2022/21): Five Trustees contributed £1,023 towards the cost of the Church Weekend Away).

Payments to Related Parties

The following related party transactions occurred:

Refugee Education UK - charity number 1132509

	2023/22 £	2022/21 £
Gifts	9,000	9,000
Donations via Hardship Fund	222	628
Rental of Deskspace	0	300
	<u>9,222</u>	<u>9,928</u>

Name of Related Party	Related to	Relationship
D Hollow (Trustee of Refugee Education UK)	E Hollow (Trustee of Community Church Harlesden)	Spouse
C Gladwell (CEO of Refugee Education UK)	E Hollow (Trustee of Community Church Harlesden)	Sister in law
C Gladwell (CEO of Refugee Education UK)	P Gladwell (Trustee of Community Church Harlesden)	Brother in law

FER Production CIO - charity number 1190679

	2023/22 £	2022/21 £
Gifts	12,713	16,100
	<u>12,713</u>	<u>16,100</u>

Name of Related Party	Related to	Relationship
D Hollow (Trustee of FER Production CIO)	E Hollow (Trustee of Community Church Harlesden)	Spouse
C Gladwell (Trustee of FER Production CIO)	E Hollow (Trustee of Community Church Harlesden)	Sister in law
C Gladwell (Trustee of FER Production CIO)	P Gladwell (Trustee of Community Church Harlesden)	Brother in law

John Keble School

	2023/22 £	2022/21 £
Gifts	5,000	0
	<u>5,000</u>	<u>0</u>

Name of Related Party	Related to	Relationship
Pete Gladwell (Parent Governor of John Keble School)	P Gladwell (Trustee of Community Church Harlesden)	Brother

In financial year 2022/21 a payment of £120 was also made to related party D Hollow (spouse of Trustee E Hollow) for his attendance on behalf of Community Church Harlesden, at Forge (a group of churches in the South East).

Donations from Related Parties

In financial year 2023/22 one related party donated a total of £15,000 to Community Church Harlesden (2022/21: One Related Party £15,000).

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. TANGIBLE FIXED ASSETS

		Unrestricted £	Restricted £	TOTAL
EQUIPMENT				
Cost	01-Apr-22	2,512	0	2,512
Additions		0	0	0
Cost at	31-Mar-23	<u>2,512</u>	<u>0</u>	<u>2,512</u>
Depreciation	01-Apr-22	1,707	0	1,707
Charge		502	0	502
Depreciation at	31-Mar-23	<u>2,209</u>	<u>0</u>	<u>2,209</u>
Net Book Value	31-Mar-23	<u>303</u>	<u>0</u>	<u>303</u>
Net Book Value	31-Mar-22	805	0	805

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Tax Recoverable	8,833	5,667	14,500	21,960
Trade Debtors	348	1,046	1,394	0
Statutory HMRC Payments - Credit Balance Held	201	0	201	316
	<u>9,382</u>	<u>6,713</u>	<u>16,095</u>	<u>22,276</u>

10a). NON CURRENT ASSETS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Secured Loans to other charities	100,000	0	100,000	100,000
	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>

In February 2020 Community Church Harlesden entered into a loan agreement with Refugee Education UK (formerly known as Refugee Support Network) registered charity number 1132509, whereby the charity loaned an amount of £100,000 to Refugee Education UK to assist with the purchase of new premises. There is a separate usage agreement between the two charities detailing how they intend to work in partnership to ensure effective usage of the building. Any loan repayment is subordinated to the first lender Charity Bank. The loan provided by Community Church Harlesden may only be repaid in accordance with permitted payments or with prior written consent of the first lender (Charity Bank), provided this consent is not granted before 20 years have lapsed

The Secured loan is against the building situated at 60-62 High Street, London NW10 4LL.

11. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Current Accounts	51,651	(6,050)	45,601	19,123
Savings Accounts	1,924	0	1,924	1,905
	<u>53,575</u>	<u>(6,050)</u>	<u>47,525</u>	<u>21,028</u>

12. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Independent Examiners Fees	1,080	0	1,080	960
Charitable Giving	1,233	113	1,346	212
Wages and Salaries	0	0	0	152
Pension Contributions	0	0	0	44
	<u>2,313</u>	<u>113</u>	<u>2,426</u>	<u>1,368</u>

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. RESTRICTED FUNDS

	CURRENT REPORTING PERIOD				
	Balance	Income	Expenditure	Transfers	Balance
	01-Apr-22 £				31-Mar-23 £
Disaster Relief and Disaster Appeals	0	300	300	0	0
Mission Partners	0	17,262	17,413	0	(151)
Hardship Fund	0	150	150	0	0
FER Production CIO	392	11,522	11,213	0	701
Gift Card	0	200	201	1	0
	392	29,434	29,277	1	550

	PREVIOUS REPORTING PERIOD				
	Balance	Income	Expenditure	Transfers	Balance
	01-Apr-21 £				31-Mar-22 £
Disaster Relief and Disaster Appeals	5	62	67	0	0
Mission Partners	0	4,763	4,763	0	0
Hardship Fund	1,908	0	1,911	3	0
FER Production CIO	700	11,794	12,102	0	392
	2,613	16,619	18,843	3	392

Moria Appeal: Donation for Disaster Relief.

Disaster Appeal: DEC Appeal India

Money Advice Project: this is a project that has been running for about a decade, initially Harlesden Money Advice and now called Let's Talk Money. Two main services are offered: money advice workshops for local organisations; and money mentoring, helping individuals put together budgets, access other support etc. Further detail is provided in the Directors Annual Report.

Mission Partners: Funds were received to financially support individuals involved in training others to advance the Christian Faith.

Hardship Fund: this fund is used to help those in times of hardship.

FER Fund: FER is an organisation that communicates Christian faith through contemporary artworks. It was started by two people within the church; it was decided to support it as a project through the stage before it gained charity status in July 2020 (charity number 1190679).

Gift Card Fund: Members of the church hosted an individual from Ukraine who had moved to escape the war. She had been unable to bring any of her things with her at the time, so various individuals donated to give her a Giftcard so that she could purchase new items.

The 2023/22 transfers represent:

	£
Shortfall on restricted spending topped up from general funds	1
	<u>1</u>

The 2022/21 transfers represent:

	£
Shortfall on restricted spending topped up from general funds	3
	<u>3</u>

The restricted funds are represented by:

	31-Mar-23	31-Mar-22
Total	Total	
£	£	
Cash at bank	(6,050)	(5,188)
Debtors - Gift Aid	5,667	5,792
Debtors - Other	1,046	0
Creditors - FER	0	0
Creditors - Vosses	(113)	(212)
	<u>550</u>	<u>392</u>

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. DESIGNATED FUNDS

The charity did not hold any designated funds during this or the previous financial year.

15. EVENTS AFTER THE END OF THE REPORTING PERIOD

No events have occurred after the end of the reporting period but before the accounts are authorised, which relate to conditions that arose after the end of the reporting period.

16. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

17. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

18. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

19. CONTINGENT ASSET

As disclosed in note 10 of these accounts, Community Church Harlesden loaned Refugee Education UK (registered charity number 1132509) the sum of £100,000 in February 2020 towards purchasing a building which is to be used as a social impact hub, in conjunction with a usage agreement on how the two charities will make effective use of the building. The loan is repayable at the point of sale of the building. It was further agreed that the value of the loan will be adjusted in proportion to the sale price of the building. The building has not yet been revalued, therefore it is not possible to ascertain the potential future sale price and subsequent potential future value of the loan. The Trustees best estimate of the total value of the building at the date of signing these financial statements is £1,075,167. It is envisaged that a formal valuation will take place when the building is occupied and fully operational in early 2024. At that point it should be possible to calculate a more accurate estimate of the loan value attributable to Community Church Harlesden.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of Community Church Harlesden for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed: 

Date: 30th October 2023

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

Accounts

COMMUNITY CHURCH HARLEDEN

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST MARCH 2022**

CHARITY REGISTRATION No: 1121958

COMPANY REGISTRATION No: 6370416

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022**

CHARITY NUMBER	1121958
COMPANY REGISTRATION NUMBER	6370416
START OF FINANCIAL PERIOD	1 April 2021
END OF FINANCIAL PERIOD	31 March 2022
TRUSTEES AT 31 MARCH 2022 (ALSO DIRECTORS UNDER COMPANY LAW)	Ms Hannah Baynes (resigned 1st January 2022) Mr Paul Gladwell Mrs Charlotte Thackery Mrs Elizabeth Hollow Mr Andrew Cooper Mr Andrew Hart Mr Albert Howard
COMPANY SECRETARY	Mrs Elizabeth Hollow
REGISTERED ADDRESS	53 Burns Road London NW10 4DT
DATE OF INCORPORATION	13th September 2007
DATE REGISTERED AS A CHARITY	12th December 2007
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	The Co-operative Bank Business Customer Services PO Box 250 Skelmersdale Lancashire WN8 6WT
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
OBJECTS	a.) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles here to in Harlesden and in such other parts of the United Kingdom or the World as the trustees may from time to time think fit and other such purposes which are exclusively charitable work of the charity. b.) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Harlesden, the United Kingdom or the World. c.) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of Harlesden, the United Kingdom and the World as the trustees may from time to time think fit.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

Achievements and performance, and how expenditure supports key activities of the charity

CCH is home church to approximately 45 people. Due to the number of new babies born to church members in recent years, the demographic of the church has moved towards a larger proportion of families with small children. All are supported in some way through relationships within the church, including through Sunday meetings and mid-week groups.

Church activities continued to be impacted by the COVID-19 pandemic, affecting the church's Sunday gatherings and also its previous projects. This resulted in less opportunities for the church to meet together in larger groups, but church members still found a variety of opportunities to support one another through the challenges of the global health crisis.

Worship, prayer and pastoral support

Sunday meetings, online or in-person, included sung worship, prayer, Bible teaching, communion and a 'life slot', where a church member updates the church on what they have been doing during the week. Online service times were 8pm and 4pm on an alternate basis, with in-person meetings at 4pm. Due to the challenges of conducting services online, it was not possible to have an organised Sunday school, but the 4pm service was more 'child friendly', with children's worship songs and a more interactive Bible talk, which enabled older children to participate. This gave a helpful rhythm to the church's devotional life.

During the Covid-19 lockdowns, many church members continued to meet in small, single-sex groups of three or four individuals on a regular basis, predominantly over Zoom. These meetings were an opportunity for individual church members to receive prayer and discipleship.

The church also encouraged each other through other means, with weekly online social events arranged over zoom, enabling church members to catch up socially.

Community activities

The church was less able to operate projects in the community due to the pandemic, so increased giving to causes promoting its aims. This included grants to John Keble School towards a multi-sensory room and to FER Productions to develop a film exploring friendships between people with and without cognitive disabilities.

The church's financial education project, Let's Talk Money (LTM), has been taking stock to decide whether to: become a Community Money Advice Connect Centre; focus on money advice workshops; or wind down and release volunteer and financial capacity for other projects.

The church did not recommence its local kids work (Age 7-10) due to COVID restrictions.

The church also gave nine grants from its Hardship Fund to support local individuals in acute need. Most of these grants were alongside support from partner organisations, such as Refugee Education UK, Harlesden Mutual Aid and the church's LTM project.

A number of members of the church serve as governors of the local Church of England primary school, John Keble, where several children from the church attend.

The church employs an administrative assistant one day per month, to assist with coordinating church activities and organising church data.

The church has continued to implement a Modular Contract, providing funding to release members of the church to work on projects in support of the overall vision of the church and which further their own skills and vocation, but without being employed by the church.

Partnerships

The church continues to partner with other charities to enrich the life of the church community and help fulfil the church's vision to bring the peace and hope of Jesus Christ to our local area of Harlesden, as well as London and the wider world. Our partnership with Refugee Education UK (REUK) continued and a number of church members continued their voluntary support of REUK.

The church works alongside Westbourne Grove Church in Notting Hill, which is also member of Forge Churches. In addition, members of the church have provided theological teaching at King's School of Theology.

Regular support was also given to individuals starting projects in Europe and Central Asia to relieve poverty and/or spread the Christian faith. The low operating costs of the church continue to facilitate a high level of external giving.

Financial Review

The church is in a good financial position. Its income was not significantly impacted by COVID. COVID did impact projects, and associated costs, leading to a reduction in running costs. However, the church has been able to partner with ongoing and new organisations to deploy much of these funds. The church now has a strong level of reserves; it expects that the building will provide new opportunities for projects which these funds will be used towards, once the building opens in 2023. The Trustees report a surplus of income over expenditure of £6,868 in this financial year compared to a deficit of £3,365 in the previous financial year. Total reserves at 31st March 2022 were £142,741 of which £392 were represented by restricted funds.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

Building Purchase

In 2019, the Church made a decision to use a large proportion of its savings to contribute capital to the purchase of an old bank building in the centre of Harlesden. The building is owned by REUK and, once renovated, is to be used as a social impact hub. It will provide offices for REUK, CCH and other local organisations, and the church aims to also use the building for other activities including children's groups, community events and possibly Sunday meetings.

Statement of Trustees responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31 March 2022, and confirm that I have made available all information necessary for its preparation.

Date 16/12/22

Signature 
PRINT NAME Paul GLADWELL

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
INCOMING RESOURCES						
Income and Endowments from:						
Donations and Legacies	2a	52,614	0	16,619	69,233	69,101
Charitable Activities	2b	2,346	0	0	2,346	0
Other Trading Activities	2c	0	0	0	0	0
Investments	2c	4	0	0	4	185
Other	2d	0	0	0	0	0
TOTAL		54,964	0	16,619	71,583	69,286
RESOURCES EXPENDED						
Expenditure on:						
Raising Funds	3a	0	0	0	0	0
Charitable Activities	3b	45,872	0	18,843	64,715	72,651
Other	3c	0	0	0	0	0
TOTAL		45,872	0	18,843	64,715	72,651
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		9,092	0	(2,224)	6,868	(3,365)
Net gains/(losses) on investments						
NET INCOME/(EXPENDITURE)		9,092	0	(2,224)	6,868	(3,365)
Extraordinary items		0	0	0	0	0
Transfers between funds	13	(3)	0	3	0	0
Other recognised gains/(losses): Gains and losses on revaluation of fixed assets for the charity's own use		0	0	0	0	0
NET MOVEMENT IN FUNDS		9,089	0	(2,221)	6,868	(3,365)
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		133,260	0	2,613	135,873	139,238
TOTAL FUNDS CARRIED FORWARD		142,349	0	392	142,741	135,873

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 17 form part of these financial statements.

**COMMUNITY CHURCH HARLES DEN
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31 MARCH 2022**

Company registration number: 6370416

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-22 Total £	31-Mar-21 Total £
Fixed Assets					
Tangible assets	9	805	0	805	1,448
Current Assets					
Debtors	10	16,484	5,792	22,276	12,112
Cash at bank and in hand	11	26,216	(5,188)	21,028	25,310
Total Current Assets		42,700	604	43,304	37,422
Creditors: amounts falling due within one year	12	1,156	212	1,368	2,997
NET CURRENT ASSETS		41,544	392	41,936	34,425
Non Current Assets					
Secured Loan to charity	10(a)	100,000	0	100,000	100,000
Total Non Current Assets		100,000	0	100,000	100,000
TOTAL ASSETS less current liabilities		142,349	392	142,741	135,873
Creditors: amounts falling due in more than one year		0	0	0	0
NET ASSETS		142,349	392	142,741	135,873
Funds of the Charity					
General Funds		142,349	0	142,349	133,260
Restricted Funds	13	0	392	392	2,613
Designated Funds	14	0	0	0	0
Total Funds		142,349	392	142,741	135,873

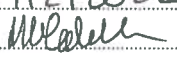
Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 16/12/2022

Signed on their behalf by Director 

Print Name:

Paul GLADWELL

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Basis of preparation:

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

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

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

No material prior year errors have been identified in the reporting period.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

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

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received any government grants in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

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.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

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.

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.

Volunteer Help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Expenditure and liabilities

Liability Recognition

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.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

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.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over 5 years from the month they are purchased.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**COMMUNITY CHURCH HARLEDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ANALYSIS OF INCOME	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
a) Donations and Legacies					
Donations and gifts	44,933	0	13,461	58,394	57,963
Gift Aid	7,681	0	3,158	10,839	11,138
	52,614	0	16,619	69,233	69,101
b) Charitable Activities					
Church Weekend Away	2,344	0	0	2,344	0
Other Income	2	0	0	2	0
	2,346	0	0	2,346	0
c) Investments					
Bank and Other Interest	4	0	0	4	185
	4	0	0	4	185

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. ANALYSIS OF EXPENDITURE

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
a) Raising Funds	0	0	0	0	0
	0	0	0	0	0
b) Charitable Activities					
<u>Community Projects</u>					
Charitable Giving	15,828	0	67	15,895	21,709
Church Weekend Away	3,380	0	0	3,380	0
Community Projects	395	0	0	395	0
Computer Costs	18	0	0	18	0
Creative Arts Funding	5,000	0	0	5,000	1,500
Depreciation of Fixed Assets	643	0	0	643	643
Grants	0	0	16,865	16,865	11,000
Hardship Fund	0	0	1,911	1,911	7,088
Hospitality/Events	363	0	0	363	0
Modular Contracts	980	0	0	980	980
Overseas Mission	3,500	0	0	3,500	4,500
Pastoral Oversight	910	0	0	910	1,560
Rent (of Deskspace)	300	0	0	300	600
Speakers	0	0	0	0	100
Telephone	228	0	0	228	132
Training	1,592	0	0	1,592	1,444
Volunteer Travel	0	0	0	0	0
Wages and Salaries *	6 7,994	0	0	7,994	13,928
<u>Administration</u>					
General Administration	1,084	0	0	1,084	594
Wages and Salaries	6 850	0	0	850	703
<u>Governance</u>					
Independent Examiners Fees	960	0	0	960	936
Legal and Professional Fees	1,847	0	0	1,847	5,234
	45,872	0	18,843	64,715	72,651
c) Other					
Miscellaneous Expense	0	0	0	0	0
	0	0	0	0	0

* The 2021/20 amount includes an adjustment of £1,255 to over accrued salaries in 2020/19

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2022/21 £	2021/20 £
Independent examiner's fees	960	936
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	960	936

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. GRANTMAKING

Analysis of grants paid (included in cost of charitable activities)

Analysis	2022/21		TOTAL 2022/21	TOTAL 2021/20
	Grants to institutions £	Grants to individuals £	£	£
Refugee Education UK	9,000	0	9,000	10,000
Kings School of Theology	0	0	0	1,000
S Jupe (Youth with a Mission Norway)	0	4,762	4,762	2,700
FER	12,315	0	12,315	11,680
Total	21,315	4,762	26,077	25,380

6. STAFF COSTS AND NUMBERS

	2022/21	2021/20
	£	£
Gross Wages and Salaries	8,252	14,468
Employer's National Insurance Costs	180	692
Employer's Pension Contributions	412	726
Adjustment for over accrual of 2020/19 salaries and pension costs	0	(1,255)
	8,844	14,631

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system, and also contract staff invoice the charity for their services. In this financial year the amount invoiced by contract staff was £980 (2021/20: £980).

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity was £850 (2021/20: £703).

Employees who were engaged in each of the following activities:

	2022/21 TOTAL	2021/20 TOTAL
Activities in furtherance of organisation's objects	1	1
Supporting programmes	0	0
Management and administration	1	1
Other	0	0

7. PENSION SCHEME

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount of employer contributions payable in the financial year end 31st March 2022 was £412 (31st March 2021: £731). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

8. TRUSTEES AND OTHER RELATED PARTIES

Payment to Trustees 2022/21

Name of Trustee	Legal authority	Amounts paid or benefit value			
		Remuneration £	Employer NI & Pension £	TOTAL 2021/22 £	TOTAL 2020/21 £
E Hollow	Governing document	809	41	850	703
		809	41	850	703

In 2022/21 the charity has paid one trustee remuneration and employer pension contributions totalling £850 for their role as administrator and company secretary.

Five Trustees donated an aggregate total of £30,612 to the charity during this financial year (2021/20: Five Trustees. £33,172). Five Trustees contributed a total of £1,023 towards the cost of the Church Weekend Away (2021/20: £0).

In 2022/21 One Trustee was reimbursed a total of £5 for purchases made on behalf of the charity (2021/20: One Trustee. £149)

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Payments to Related Parties 2022/21

The following related party transactions occurred:

Refugee Education UK - charity number 1132509

	2022/21 £	2021/20 £
Gifts	9,000	10,000
Donations via Hardship Fund	628	1,516
Rental of Deskspace	300	600
	<u>9,928</u>	<u>12,116</u>

Name of Related Party	Related to	Relationship
D Hollow (Trustee of Refugee Education UK)	E Hollow (Trustee of Community Church Harlesden)	Spouse
C Gladwell (CEO of Refugee Education UK)	E Hollow (Trustee of Community Church Harlesden)	Sister in law
C Gladwell (CEO of Refugee Education UK)	P Gladwell (Trustee of Community Church Harlesden)	Brother in law

FER Production CIO - charity number 1190679

	2022/21 £	2021/20 £
Gifts	16,100	7,317
	<u>16,100</u>	<u>7,317</u>

Name of Related Party	Related to	Relationship
D Hollow (Trustee of FER Production CIO)	E Hollow (Trustee of Community Church Harlesden)	Spouse
C Gladwell (Trustee of FER Production CIO)	E Hollow (Trustee of Community Church Harlesden)	Sister in law
C Gladwell (Trustee of FER Production CIO)	P Gladwell (Trustee of Community Church Harlesden)	Brother in law

Note that some of the gifts included in the figure of £7,317 to FER shown above for 2021/20 were prior to the group becoming a registered charity but are disclosed for transparency.

Chris Thackery (Minister of Westbourne Grove Church) - charity number 1168834

	2022/21 £	2021/20 £
Gift in his capacity of Minister of Westbourne Grove Church	0	5,000
	<u>0</u>	<u>5,000</u>

Name of Related Party	Related to	Relationship
Chris Thackery (Trustee of Westbourne Grove Church)	C Thackery (Trustee of Community Church Harlesden)	Spouse

A payment of £120 was also made to related party D Hollow for his attendance on behalf of Community Church Harlesden, at Forge (a group of churches in the South East).

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. TANGIBLE FIXED ASSETS

9. TANGIBLE FIXED ASSETS		Unrestricted £	Restricted £	TOTAL
EQUIPMENT				
Cost	01-Apr-21	2,512	0	2,512
Additions		0	0	0
Cost at	31-Mar-22	2,512	0	2,512
Depreciation	01-Apr-21	1,064	0	1,064
Charge		643	0	643
Depreciation at	31-Mar-22	1,707	0	1,707
Net Book Value	31-Mar-22	805	0	805
Net Book Value	31-Mar-21	1,448	0	1,448

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Tax Recoverable	16,168	5,792	21,960	11,121
Statutory HMRC Payments - Credit Balance Held	316	0	316	991
	16,484	5,792	22,276	12,112

10a). NON CURRENT ASSETS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Secured Loans to other charities (note 8)	100,000	0	100,000	100,000
	100,000	0	100,000	100,000

In February 2020 Community Church Harlesden entered into a loan agreement with Refugee Education UK (formerly known as Refugee Support Network) registered charity number 1132509, whereby the charity loaned an amount of £100,000 to Refugee Education UK to assist with the purchase of new premises. There is a separate usage agreement between the two charities detailing how they intend to work in partnership to ensure effective usage of the building. Any loan repayment is subordinated to the first lender Charity Bank. The loan provided by Community Church Harlesden may only be repaid in accordance with permitted payments or with prior written consent of the first lender (Charity Bank), provided this consent is not granted before 20 years have lapsed

The Secured loan is against the building situated at 60-62 High Street, London NW10 4LL.

11. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Current Accounts	24,311	(5,188)	19,123	23,406
Savings Accounts	1,905	0	1,905	1,904
	26,216	(5,188)	21,028	25,310

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

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Independent Examiners Fees	960	0	960	936
Charitable Giving	0	212	212	1,956
Wages and Salaries	152	0	152	0
Pension Contributions	44	0	44	105
	1,156	212	1,368	2,997

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. RESTRICTED FUNDS

	CURRENT REPORTING PERIOD				
	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
Moria Appeal (Disaster Relief)	5	0	0	0	5
Disaster Appeal	0	62	67	0	(5)
Overseas Mission	0	4,763	4,763	0	0
Hardship Fund	1,908		1,911	3	0
FER	700	11,794	12,102	0	392
	2,613	16,619	18,843	3	392

	PREVIOUS REPORTING PERIOD				
	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Moria Appeal (Disaster Relief)	0	125	120	0	5
Money Advice Project	0	165	165	0	0
Overseas Mission	(150)	2,850	2,700	0	0
Hardship Fund	6,376	120	4,588	0	1,908
FER	0	11,692	13,167	2,175	700
Building Fund (60-62 High Street)	11,720	0	1,720	(10,000)	0
	17,946	14,952	22,460	(7,825)	2,613

Moria Appeal: Donation for Disaster Relief.

Disaster Appeal: DEC Appeal India

Money Advice Project: this is a project that has been running for about a decade, initially Harlesden Money Advice and now called Let's Talk Money. Two main services are offered: money advice workshops for local organisations; and money mentoring, helping individuals put together budgets, access other support etc. Further detail is provided in the Directors Annual Report.

Overseas Mission: Funds were received to financially support individuals involved in training others to advance the Christian Faith.

Hardship Fund: this fund is used to help those in times of hardship.

FER Fund: FER is an organisation that communicates Christian faith through contemporary artworks. It was started by two people within the church; it was decided to support it as a project through the stage before it gained charity status in July 2020.

Building Fund: this fund is used to track funds for the building loan.

The 2022/21 transfers represent:

	£
Shortfall on restricted spending topped up from general funds	3
	<u>3</u>

The 2021/20 transfers represent:

Shortfall on restricted spending topped up from general funds	2,175
Transfer to general funds (note: the Trustees confirm that the donor's of these funds have granted permission for them to be converted to unrestricted funds once the loan for the building was given to RSN, and for the church to use the funds at its discretion. The loan was given in February 2020 and therefore the fund restriction is now lifted).	(10,000)
	<u>(7,825)</u>

The restricted funds are represented by:

	31-Mar-22 Total £	31-Mar-21 Total £
Cash at bank	(5,188)	665
Debtors - Gift Aid	5,792	2,635
Creditors - FER	0	(687)
Creditors - Vosses	(213)	0
	<u>392</u>	<u>2,613</u>

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. DESIGNATED FUNDS

The charity did not hold any designated funds during this or the previous financial year.

15. EVENTS AFTER THE END OF THE REPORTING PERIOD

No events have occurred after the end of the reporting period but before the accounts are authorised, which relate to conditions that arose after the end of the reporting period.

16. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

17. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

18. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

19. CONTINGENT ASSET

As disclosed in note 10 of these accounts, Community Church Harlesden loaned Refugee Education UK (registered charity number 1132509) the sum of £100,000 in February 2020 towards purchasing a building which is to be used as a social impact hub, in conjunction with a usage agreement on how the two charities will make effective use of the building. The loan is repayable at the point of sale of the building. It was further agreed that the value of the loan will be adjusted in proportion to the sale price of the building. The building has not yet been revalued, therefore it is not possible to ascertain the potential future sale price and subsequent potential future value of the loan.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of Community Church Harlesden for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:



Date: 16th December 2022

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

Accounts

COMMUNITY CHURCH HARLESDEN

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST MARCH 2021**

CHARITY REGISTRATION No: 1121958

COMPANY REGISTRATION No: 6370416

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021**

CHARITY NUMBER	1121958
COMPANY REGISTRATION NUMBER	6370416
START OF FINANCIAL PERIOD	1 April 2020
END OF FINANCIAL PERIOD	31 March 2021
TRUSTEES AT 31 MARCH 2021 (ALSO DIRECTORS UNDER COMPANY LAW)	Ms Hannah Baynes Mr Paul Gladwell Mrs Charlotte Thackery Mrs Elizabeth Hollow Mr Andrew Cooper Mr Andrew Hart Mr Albert Howard (appointed 16th June 2020)
COMPANY SECRETARY	Mrs Elizabeth Hollow
REGISTERED ADDRESS	53 Burns Road London NW10 4DT
DATE OF INCORPORATION	13th September 2007
DATE REGISTERED AS A CHARITY	12th December 2007
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	The Co-operative Bank Business Customer Services PO Box 250 Skelmersdale Lancashire WN8 6WT
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
OBJECTS	a.) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles here to in Harlesden and in such other parts of the United Kingdom or the World as the trustees may from time to time think fit and other such purposes which are exclusively charitable work of the charity. b.) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Harlesden, the United Kingdom or the World. c.) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of Harlesden, the United Kingdom and the World as the trustees may from time to time think fit.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

Achievements and performance, and how expenditure supports key activities of the charity

CCH is home church to approximately 40 people. Due to the number of new babies born to church members in recent years, the demographic of the church has moved towards a larger proportion of families with small children. Although not all attend every meeting, all are supported in some way through relationships within the church, including those living overseas.

In light of the COVID-19 pandemic, CCH has had to make some adaptations to comply with restrictions. Although this resulted in less opportunities for the church to meet together in larger groups, church members still found a variety of opportunities to support one another through the challenges of the global health crisis.

Worship, prayer and pastoral support

Every Sunday, the church gathered online for a weekly liturgical service. The Sunday meetings included sung worship, prayer, Bible teaching, communion and a 'life slot', where a church member updates the church on what they have been doing during the week. The service times were 8pm and 4pm on an alternate basis. Due to the challenges of conducting services online, it was not possible to have an organised Sunday school, but the 4pm service was more 'child friendly', with children's worship songs and a more interactive Bible talk, which enabled older children to participate. This gave a helpful rhythm to the church's devotional life.

During the Covid-19 lockdowns, many church members continued to meet in small, single-sex groups of three or four individuals on a regular basis, predominantly over Zoom. These meetings were an opportunity for individual church members to receive prayer and discipleship.

The church also encouraged each other through other means, with weekly online social events arranged over zoom, enabling church members to catch up socially.

Community activities

The church continued to engage with the local community to provide services and communicate the Christian faith, even throughout the Covid-19 pandemic.

Let's Talk Money (LTM) continued to deliver financial education workshops and a Money Mentoring service to provide 1-2-1 support to individuals seeking to improve their financial situation, although this was impacted by Covid-19 restrictions. LTM paused its normal workshops, but did provide some online workshops to existing partners and a financial capability awareness session for a local foodbank. LTM supported 24 clients through the year, communicating by phone or online meetings where possible.

The church paused its local kids work (Age 7-10) due to COVID restrictions.

The church also gave over thirty grants from its Hardship Fund to support local individuals in acute need. Most of these grants were alongside support from partner organisations, such as Refugee Support Network, Harlesden Mutual Aid and the church's LTM project.

A number of members of the church serve as governors of the local Church of England primary school, John Keble, where several children from the church attend.

The church employs an administrative assistant one day per month, to assist with coordinating church activities and organising church data.

The church has continued to engage with the local community to provide services and communicate the Christian faith.

Partnerships

The church continues to partner with other charities to enrich the life of the church community and help fulfil the church's vision to bring the peace and hope of Jesus Christ to our local area of Harlesden, as well as London and the wider world. Our partnership with Refugee Support Network (RSN) continued and a number of church members continued their voluntary support of RSN.

The church works alongside Westbourne Grove Church in Notting Hill, which is a member of Salt & Light Ministries. The church continues to partner with Salt and Light Ministries, attending and contributing to joint events with the 'Forge Sphere', of which we are a part. In addition, members of the church have provided theological teaching at King's School of Theology.

Regular support was also given to individuals starting projects in Europe and Central Asia to relieve poverty and/or spread the Christian faith. The low operating costs of the church continue to facilitate a high level of external giving.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

Savings and Building Purchase

The charity built up significant savings since its inception in 2006. The purpose of these was to act as reserves but also to enable the purchase or lease of property or employment of more staff in the future. In 2019, the Church made a decision to use a large proportion of its savings to contribute capital to the purchase an old bank building in the centre of Harlesden. The building is owned by RSN and, once renovated, is to be used as a social impact hub. It will provide offices for RSN, CCH and other local organisations, and the church aims to also use the building for other activities including children's groups, community events and Sunday meetings.

The Church has continued to implement a Modular Contract, providing funding to release members of the church to work on projects in support of the overall vision of the church and which further their own skills and vocation, but without being employed by the church.

Statement of Trustees responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
 - make judgements and estimates that are reasonable and prudent; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31 March 2021, and confirm that I have made available all information necessary for its preparation.

Date 18/11/21

Signature... E.J. Hollow
PRINT NAME E.J. HOLLOW

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/2020 £	TOTAL 2020/19 £
INCOMING RESOURCES						
Income and Endowments from:						
Donations and Legacies	2a	54,149	0	14,952	69,101	75,026
Charitable Activities	2b	0	0	0	0	2,932
Investments	2c	185	0	0	185	761
TOTAL		54,334	0	14,952	69,286	78,719
RESOURCES EXPENDED						
Expenditure on:						
Raising Funds	3a	0	0	0	0	0
Charitable Activities	3b	50,191	0	22,460	72,651	68,621
Other	3c	0	0	0	0	0
TOTAL		50,191	0	22,460	72,651	68,621
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		4,143	0	(7,508)	(3,365)	10,098
Net gains/(losses) on investments						
NET INCOME/(EXPENDITURE)		4,143	0	(7,508)	(3,365)	10,098
Extraordinary items		0	0	0	0	0
Transfers between funds	13	7,825	0	-7,825	0	0
Other recognised gains/(losses): Gains and losses on revaluation of fixed assets for the charity's own use		0	0	0	0	0
NET MOVEMENT IN FUNDS		11,968	0	(15,333)	(3,365)	10,098
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		121,292	0	17,946	139,238	129,140
TOTAL FUNDS CARRIED FORWARD		133,260	0	2,613	135,873	139,238

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 16 form part of these financial statements.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31 MARCH 2021**

Company registration number: 6370416

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-21 Total £	31-Mar-20 Total £
Fixed Assets					
Tangible assets	9	1,448	0	1,448	2,091
Current Assets					
Debtors	10	9,477	2,635	12,112	18,475
Cash at bank and in hand	11	24,645	665	25,310	24,467
Total Current Assets		34,122	3,300	37,422	42,942
Creditors: amounts falling due within one year	12	2,310	687	2,997	5,795
NET CURRENT ASSETS		31,812	2,613	34,425	37,147
Non Current Assets					
Secured Loan to charity		100,000	0	100,000	100,000
Total Non Current Assets		100,000	0	100,000	100,000
TOTAL ASSETS less current liabilities		133,260	2,613	135,873	139,238
Creditors: amounts falling due in more than one year	15	0	0	0	0
NET ASSETS		133,260	2,613	135,873	139,238
Funds of the Charity					
General Funds		133,260	0	133,260	121,292
Restricted Funds	13	0	2,613	2,613	17,946
Designated Funds	14	0	0	0	0
Total Funds		133,260	2,613	135,873	139,238

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 17.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 09th NOVEMBER 2021

Signed on their behalf by Director E Hollow

Print Name: ELIZABETH HOLLOW

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

Basis of preparation:

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 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) issued on 16 July 2014, and with the Charities Act 2011.

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

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

The secured loan to other charity has been reclassified from current assets to non current assets to reflect the correct substance and form of the loan.

No material prior year errors have been identified in the reporting period.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

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

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received any government grants in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

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.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

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.

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.

Volunteer Help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**COMMUNITY CHURCH HARLEDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

Expenditure and liabilities

Liability Recognition

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.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

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.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over 5 years from the month they are purchased.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

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

2. ANALYSIS OF INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/2020 £	TOTAL 2020/19 £
a) Donations and Legacies					
Donations and gifts	45,646	0	12,317	57,963	63,884
Gift Aid	8,503	0	2,635	11,138	11,142
	54,149	0	14,952	69,101	75,026
b) Charitable Activities					
Hospitality and Events	0	0	0	0	2,932
	0	0	0	0	2,932
c) Investments					
Bank and Other Interest	185	0	0	185	761
	185	0	0	185	761

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. ANALYSIS OF EXPENDITURE

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/2020 £	TOTAL 2020/19 £
a) Raising Funds	0	0	0	0	0
	0	0	0	0	0
b) Charitable Activities					
Community Projects					
Charitable Giving	4,002	0	17,707	21,709	6,625
Community Projects	10,000	0	0	10,000	10,911
Computer Costs	0	0	0	0	499
Creative Arts Funding	1,500	0	0	1,500	1,500
Depreciation of Fixed Assets	643	0	0	643	348
Grants	1,000	0	0	1,000	0
Hardship Fund	2,500	0	4,588	7,088	5,212
Hospitality/Events	0	0	0	0	5,674
Modular Contracts	980	0	0	980	2,322
Overseas Mission	4,500	0	0	4,500	4,585
Pastoral Oversight	1,560	0	0	1,560	1,710
Rent (of Deskspace)	600	0	0	600	500
Speakers	100	0	0	100	600
Telephone	132	0	0	132	320
Training	1,444	0	0	1,444	1,897
Volunteer Travel	0	0	0	0	9
Wages and Salaries *	13,928	0	0	13,928	21,332
Administration					
General Administration	594	0	0	594	428
Wages and Salaries	703	0	0	703	1,207
Governance					
Independent Examiners Fees	936	0	0	936	933
Legal and Professional Fees	5,069	0	165	5,234	2,009
	50,191	0	22,460	72,651	68,621
c) Other					
Miscellaneous Expense	0	0	0	0	0
	0	0	0	0	0

* The 2021/20 amount includes an adjustment of £1,255 to over accrued salaries in 2020/19

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2021/20 £	2020/19 £
Independent examiner's fees	936	933
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	936	933

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

5. GRANTMAKING

Analysis of grants paid (included in cost of charitable activities)

Analysis	2021/20		TOTAL 2021/20	TOTAL 2020/19
	Grants to institutions £	Grants to individuals £	£	£
Refugee Education UK	10,000	0	10,000	10,000
Kings School of Theology	1,000	0	1,000	0
Other Grants < £1,000	0	0	0	911
Total	11,000	0	11,000	10,911

6. STAFF COSTS AND NUMBERS

	2021/20 £	2020/19 £
Gross Wages and Salaries	14,468	21,530
Employer's National Insurance Costs	692	752
Employer's HMRC Allowance	0	(752)
Employer's Pension Contributions	726	1,009
Adjustment for over accrual of 2020/19 salaries and pension costs	(1,255)	0
	14,631	22,539

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system, and also contract staff invoice the charity for their services. In this financial year the amount invoiced by contract staff was £980 (2020/19: £2,322).

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity was £703 (2020/19: £1,207).

Employees who were engaged in each of the following activities:

	2021/20 TOTAL	2020/19 TOTAL
Activities in furtherance of organisation's objects	1	2
Supporting programmes	0	0
Management and administration	1	1
Other	0	0

7. PENSION SCHEME

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount of employer contributions payable in the financial year end 31st March 2021 was £731 (At 31st March 2020: £1,009). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

8. TRUSTEES AND OTHER RELATED PARTIES

Payment to Trustees 2021/20

In the period the charity has paid one trustee remuneration and employer pension contributions totalling £703 for their role as administrator and company secretary.

One Trustee was reimbursed a total of £149 for purchases made on behalf of the charity

Payments to Related Parties 2021/20

During 2021/20, Community Church Harlesden donated £10,000 to the charity Refugee Education UK (formerly known as Refugee Support Network) charity number 1132509, to further its charitable aims. It also paid this charity £600 for desk rental.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

The Trustees of Community Church Harlesden disclose that Trustee Elizabeth Hollow is a related party to David Hollow (spouse), who is a Trustee of Refugee Education UK, she is also a related party to Catherine Gladwell who is CEO of Refugee Education UK (sister in law) and Trustee Paul Gladwell is a related party to Catherine Gladwell who is the CEO of Refugee Education UK (brother in law).

During 2021/20, Community Church Harlesden donated £5,000 to support Chris Thackery in his capacity of Minister of Westbourne Grove Church through the major disruption of the Covid-19 pandemic.

The Trustees of Community Church Harlesden disclose that Trustee Charlotte Thackery is a related party to Chris Thackery (spouse).

Payments to Trustees 2020/19

In 2020/19 the charity paid one trustee remuneration and employer pension contributions totalling £1,207 for their role as administrator and company secretary.

In 2020/19 two Trustees were reimbursed a total of £1,523 for purchases made on behalf of the charity

Payments to Related Parties 2020/19

During 2020/19 one related party was reimbursed £300 for delivering training at a church event, and one was reimbursed £45 for a course fee that they paid on behalf of the charity. No other payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

During 2020/19, Community Church Harlesden donated £10,000 to the charity Refugee Support Network (charity number 1132509) to further its charitable aims (2018/19: £10,000). In February 2020 the charity also entered into a loan agreement with Refugee Support Network, whereby the charity loaned an amount of £100,000 to Refugee Support Network to assist with the purchase of new premises. There is a separate usage agreement between the two charities detailing how they intend to work in partnership to ensure effective usage of the building. Any loan repayment is subordinated to the first lender Charity Bank. The loan provided by Community Church Harlesden may only be repaid in accordance with permitted payments or with prior written consent of the first lender (Charity Bank), provided this consent is not granted before 20 years have lapsed. The Trustees of Community Church Harlesden disclose that Trustee Elizabeth Hollow is a related party to David Hollow (spouse), who is a Trustee of Refugee Support Network, she is also a related party to Catherine Gladwell who is CEO of Refugee Support Network (sister in law) and Trustee Paul Gladwell is a related party to Catherine Gladwell who is the CEO of Refugee Support Network (brother in law). It also paid this charity £500 for desk rental.

9. TANGIBLE FIXED ASSETS

9. TANGIBLE FIXED ASSETS		Unrestricted	Restricted	TOTAL
		£	£	
EQUIPMENT				
Cost	01-Apr-20	2,512	0	2,512
Additions		0	0	0
Cost at	31-Mar-21	<u>2,512</u>	<u>0</u>	<u>2,512</u>
Depreciation	01-Apr-20	421	0	421
Charge		643	0	643
Depreciation at	31-Mar-21	<u>1,064</u>	<u>0</u>	<u>1,064</u>
Net Book Value	31-Mar-21	<u>1,448</u>	<u>0</u>	<u>1,448</u>
Net Book Value	31-Mar-20	2,091	0	2,091

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Tax Recoverable	8,486	2,635	11,121	11,133
Trade Debtors	0	0	0	5,000
Statutory HMRC Payments - Credit Balance Held	991	0	991	2,342
	9,477	2,635	12,112	18,475

10a). NON CURRENT ASSETS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Secured Loans to other charities (note 8)	100,000	0	100,000	100,000
	100,000	0	100,000	100,000

The Secured loan is against the building situated at 60-62 High Street, London NW10 4LL.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

11. CASH AT BANK AND IN HAND

	Unrestricted Fund	Restricted Fund	Total 31-Mar-21	Total 31-Mar-20
	£	£	£	£
Current Accounts	22,741	665	23,406	22,690
Savings Accounts	1,904	0	1,904	1,777
	24,645	665	25,310	24,467

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

	Unrestricted Fund	Restricted Fund	Total 31-Mar-21	Total 31-Mar-20
	£	£	£	£
Independent Examiners Fees	936	0	936	933
Charitable Giving	1,269	687	1,956	3,675
Wages and Salaries	0	0	0	1,079
Pension Contributions	105	0	105	108
	2,310	687	2,997	5,795

13. RESTRICTED FUNDS

13. RESTRICTED FUNDS

CURRENT REPORTING PERIOD					
	Balance 01-Apr-20	Income	Expenditure	Transfers	Balance 31-Mar-21
	£	£	£		£
Moria Appeal (Disaster Relief)	0	125	120	0	5
Homeless Project	0	0	0	0	0
Money Advice Project	0	165	165	0	0
Overseas Mission	(150)	2,850	2,700	0	0
Hardship Fund	6,376	120	4,588	0	1,908
FER	0	11,692	13,167	2,175	700
Building Fund (60-62 High Street)	11,720	0	1,720	(10,000)	0
	17,946	14,952	22,460	(7,825)	2,613
PREVIOUS REPORTING PERIOD					
	Balance 01-Apr-19	Income	Expenditure	Transfers	Balance 31-Mar-20
	£	£	£		£
Money Advice Project	538	0	4,980	4,442	0
Overseas Mission	0	2,800	2,950	0	(150)
Hardship Fund	0	6,587	211	0	6,376
FER	0	2,175	2,175	0	0
Building Fund (60-62 High Street)	0	12,500	780	0	11,720
	538	24,062	11,096	4,442	17,946

Moria Appeal: Donation for Disaster Relief.

Money Advice Project: this is a project that has been running for about a decade, initially Harlesden Money Advice and now called Let's Talk Money. Two main services are offered: money advice workshops for local organisations; and money mentoring, helping individuals put together budgets, access other support etc. Further detail is provided in the Directors Annual Report.

Overseas Mission: Funds were received to financially support individuals involved in training others to advance the Christian Faith.

Hardship Fund: this fund is used to help those in times of hardship.

FER Fund: FER is an organisation that communicates Christian faith through contemporary artworks. It was started by two people within the church; it was decided to support it as a project through the stage before it gained charity status in July 2020.

Building Fund: this fund is used to track funds for the building loan.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

The 2021/20 transfers represent:

	£
Shortfall on restricted spending topped up from general funds	2,175
Transfer to general funds (note: the Trustees confirm that the donor's of these funds have granted permission for them to be converted to unrestricted funds once the loan for the building was given to RSN, and for the church to use the funds at its discretion. The loan was given in February 2020 and therefore the fund restriction is now lifted).	(10,000)

(7,825)

The 2020/19 transfers represent:

Shortfall on restricted spending topped up from general funds	4,442
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The restricted funds are represented by:

	31/03/2021 Total £	31-Mar-20 Total £
Cash at bank	665	10,429
Debtors - Gift Aid	2,635	4,692
Debtors - Other	0	5,000
Creditors - FER	(687)	(2,175)
	<u>2,613</u>	<u>17,946</u>

14. DESIGNATED FUNDS

The charity did not hold any designated funds during this or the previous financial year.

15. EVENTS AFTER THE END OF THE REPORTING PERIOD

No events have occurred after the end of the reporting period but before the accounts are authorised, which relate to conditions that arose after the end of the reporting period.

16. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

17. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

18. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

COMMUNITY CHURCH HARLESDEN

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST MARCH 2021**

CHARITY REGISTRATION No: 1121958

COMPANY REGISTRATION No: 6370416

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021**

CHARITY NUMBER	1121958
COMPANY REGISTRATION NUMBER	6370416
START OF FINANCIAL PERIOD	1 April 2020
END OF FINANCIAL PERIOD	31 March 2021
TRUSTEES AT 31 MARCH 2021 (ALSO DIRECTORS UNDER COMPANY LAW)	Ms Hannah Baynes Mr Paul Gladwell Mrs Charlotte Thackery Mrs Elizabeth Hollow Mr Andrew Cooper Mr Andrew Hart Mr Albert Howard (appointed 16th June 2020)
COMPANY SECRETARY	Mrs Elizabeth Hollow
REGISTERED ADDRESS	53 Burns Road London NW10 4DT
DATE OF INCORPORATION	13th September 2007
DATE REGISTERED AS A CHARITY	12th December 2007
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	The Co-operative Bank Business Customer Services PO Box 250 Skelmersdale Lancashire WN8 6WT
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF
OBJECTS	a.) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles here to in Harlesden and in such other parts of the United Kingdom or the World as the trustees may from time to time think fit and other such purposes which are exclusively charitable work of the charity. b.) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Harlesden, the United Kingdom or the World. c.) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of Harlesden, the United Kingdom and the World as the trustees may from time to time think fit.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

Achievements and performance, and how expenditure supports key activities of the charity

CCH is home church to approximately 40 people. Due to the number of new babies born to church members in recent years, the demographic of the church has moved towards a larger proportion of families with small children. Although not all attend every meeting, all are supported in some way through relationships within the church, including those living overseas.

In light of the COVID-19 pandemic, CCH has had to make some adaptations to comply with restrictions. Although this resulted in less opportunities for the church to meet together in larger groups, church members still found a variety of opportunities to support one another through the challenges of the global health crisis.

Worship, prayer and pastoral support

Every Sunday, the church gathered online for a weekly liturgical service. The Sunday meetings included sung worship, prayer, Bible teaching, communion and a 'life slot', where a church member updates the church on what they have been doing during the week. The service times were 8pm and 4pm on an alternate basis. Due to the challenges of conducting services online, it was not possible to have an organised Sunday school, but the 4pm service was more 'child friendly', with children's worship songs and a more interactive Bible talk, which enabled older children to participate. This gave a helpful rhythm to the church's devotional life.

During the Covid-19 lockdowns, many church members continued to meet in small, single-sex groups of three or four individuals on a regular basis, predominantly over Zoom. These meetings were an opportunity for individual church members to receive prayer and discipleship.

The church also encouraged each other through other means, with weekly online social events arranged over zoom, enabling church members to catch up socially.

Community activities

The church continued to engage with the local community to provide services and communicate the Christian faith, even throughout the Covid-19 pandemic.

Let's Talk Money (LTM) continued to deliver financial education workshops and a Money Mentoring service to provide 1-2-1 support to individuals seeking to improve their financial situation, although this was impacted by Covid-19 restrictions. LTM paused its normal workshops, but did provide some online workshops to existing partners and a financial capability awareness session for a local foodbank. LTM supported 24 clients through the year, communicating by phone or online meetings where possible.

The church paused its local kids work (Age 7-10) due to COVID restrictions.

The church also gave over thirty grants from its Hardship Fund to support local individuals in acute need. Most of these grants were alongside support from partner organisations, such as Refugee Support Network, Harlesden Mutual Aid and the church's LTM project.

A number of members of the church serve as governors of the local Church of England primary school, John Keble, where several children from the church attend.

The church employs an administrative assistant one day per month, to assist with coordinating church activities and organising church data.

The church has continued to engage with the local community to provide services and communicate the Christian faith.

Partnerships

The church continues to partner with other charities to enrich the life of the church community and help fulfil the church's vision to bring the peace and hope of Jesus Christ to our local area of Harlesden, as well as London and the wider world. Our partnership with Refugee Support Network (RSN) continued and a number of church members continued their voluntary support of RSN.

The church works alongside Westbourne Grove Church in Notting Hill, which is a member of Salt & Light Ministries. The church continues to partner with Salt and Light Ministries, attending and contributing to joint events with the 'Forge Sphere', of which we are a part. In addition, members of the church have provided theological teaching at King's School of Theology.

Regular support was also given to individuals starting projects in Europe and Central Asia to relieve poverty and/or spread the Christian faith. The low operating costs of the church continue to facilitate a high level of external giving.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

Savings and Building Purchase

The charity built up significant savings since its inception in 2006. The purpose of these was to act as reserves but also to enable the purchase or lease of property or employment of more staff in the future. In 2019, the Church made a decision to use a large proportion of its savings to contribute capital to the purchase an old bank building in the centre of Harlesden. The building is owned by RSN and, once renovated, is to be used as a social impact hub. It will provide offices for RSN, CCH and other local organisations, and the church aims to also use the building for other activities including children's groups, community events and Sunday meetings.

The Church has continued to implement a Modular Contract, providing funding to release members of the church to work on projects in support of the overall vision of the church and which further their own skills and vocation, but without being employed by the church.

Statement of Trustees responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
 - make judgements and estimates that are reasonable and prudent; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31 March 2021, and confirm that I have made available all information necessary for its preparation.

Date 18/11/21

Signature... E.J. Hollow
PRINT NAME E.J. HOLLOW

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/2020 £	TOTAL 2020/19 £
INCOMING RESOURCES						
Income and Endowments from:						
Donations and Legacies	2a	54,149	0	14,952	69,101	75,026
Charitable Activities	2b	0	0	0	0	2,932
Investments	2c	185	0	0	185	761
TOTAL		54,334	0	14,952	69,286	78,719
RESOURCES EXPENDED						
Expenditure on:						
Raising Funds	3a	0	0	0	0	0
Charitable Activities	3b	50,191	0	22,460	72,651	68,621
Other	3c	0	0	0	0	0
TOTAL		50,191	0	22,460	72,651	68,621
NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)		4,143	0	(7,508)	(3,365)	10,098
Net gains/(losses) on investments						
NET INCOME/(EXPENDITURE)		4,143	0	(7,508)	(3,365)	10,098
Extraordinary items		0	0	0	0	0
Transfers between funds	13	7,825	0	-7,825	0	0
Other recognised gains/(losses): Gains and losses on revaluation of fixed assets for the charity's own use		0	0	0	0	0
NET MOVEMENT IN FUNDS		11,968	0	(15,333)	(3,365)	10,098
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		121,292	0	17,946	139,238	129,140
TOTAL FUNDS CARRIED FORWARD		133,260	0	2,613	135,873	139,238

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 16 form part of these financial statements.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31 MARCH 2021**

Company registration number: 6370416

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-21 Total £	31-Mar-20 Total £
Fixed Assets					
Tangible assets	9	1,448	0	1,448	2,091
Current Assets					
Debtors	10	9,477	2,635	12,112	18,475
Cash at bank and in hand	11	24,645	665	25,310	24,467
Total Current Assets		34,122	3,300	37,422	42,942
Creditors: amounts falling due within one year	12	2,310	687	2,997	5,795
NET CURRENT ASSETS		31,812	2,613	34,425	37,147
Non Current Assets					
Secured Loan to charity		100,000	0	100,000	100,000
Total Non Current Assets		100,000	0	100,000	100,000
TOTAL ASSETS less current liabilities		133,260	2,613	135,873	139,238
Creditors: amounts falling due in more than one year	15	0	0	0	0
NET ASSETS		133,260	2,613	135,873	139,238
Funds of the Charity					
General Funds		133,260	0	133,260	121,292
Restricted Funds	13	0	2,613	2,613	17,946
Designated Funds	14	0	0	0	0
Total Funds		133,260	2,613	135,873	139,238

Directors' Responsibilities:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 17.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 09th NOVEMBER 2021

Signed on their behalf by Director E Hollow

Print Name: ELIZABETH HOLLOW

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

Basis of preparation:

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 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) issued on 16 July 2014, and with the Charities Act 2011.

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

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

The secured loan to other charity has been reclassified from current assets to non current assets to reflect the correct substance and form of the loan.

No material prior year errors have been identified in the reporting period.

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

INCOME

Recognition of Income

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

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received any government grants in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

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.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

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.

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.

Volunteer Help

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

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**COMMUNITY CHURCH HARLEDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

Expenditure and liabilities

Liability Recognition

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.

Governance and Support Costs

Support costs represent the cost of central functions, for example governance costs, payroll administration, information technology. Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

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.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over 5 years from the month they are purchased.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)

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

2. ANALYSIS OF INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/2020 £	TOTAL 2020/19 £
a) Donations and Legacies					
Donations and gifts	45,646	0	12,317	57,963	63,884
Gift Aid	8,503	0	2,635	11,138	11,142
	54,149	0	14,952	69,101	75,026
b) Charitable Activities					
Hospitality and Events	0	0	0	0	2,932
	0	0	0	0	2,932
c) Investments					
Bank and Other Interest	185	0	0	185	761
	185	0	0	185	761

COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. ANALYSIS OF EXPENDITURE

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/2020 £	TOTAL 2020/19 £
a) Raising Funds	0	0	0	0	0
	0	0	0	0	0
b) Charitable Activities					
<u>Community Projects</u>					
Charitable Giving	4,002	0	17,707	21,709	6,625
Community Projects	10,000	0	0	10,000	10,911
Computer Costs	0	0	0	0	499
Creative Arts Funding	1,500	0	0	1,500	1,500
Depreciation of Fixed Assets	643	0	0	643	348
Grants	1,000	0	0	1,000	0
Hardship Fund	2,500	0	4,588	7,088	5,212
Hospitality/Events	0	0	0	0	5,674
Modular Contracts	980	0	0	980	2,322
Overseas Mission	4,500	0	0	4,500	4,585
Pastoral Oversight	1,560	0	0	1,560	1,710
Rent (of Deskspace)	600	0	0	600	500
Speakers	100	0	0	100	600
Telephone	132	0	0	132	320
Training	1,444	0	0	1,444	1,897
Volunteer Travel	0	0	0	0	9
Wages and Salaries *	13,928	0	0	13,928	21,332
<u>Administration</u>					
General Administration	594	0	0	594	428
Wages and Salaries	703	0	0	703	1,207
<u>Governance</u>					
Independent Examiners Fees	936	0	0	936	933
Legal and Professional Fees	5,069	0	165	5,234	2,009
	50,191	0	22,460	72,651	68,621
c) Other					
Miscellaneous Expense	0	0	0	0	0
	0	0	0	0	0

* The 2021/20 amount includes an adjustment of £1,255 to over accrued salaries in 2020/19

4. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2021/20 £	2020/19 £
Independent examiner's fees	936	933
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	936	933

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

5. GRANTMAKING

Analysis of grants paid (included in cost of charitable activities)

Analysis	2021/20		TOTAL	TOTAL
	Grants to institutions	Grants to individuals	2021/20	2020/19
	£	£	£	£
Refugee Education UK	10,000	0	10,000	10,000
Kings School of Theology	1,000	0	1,000	0
Other Grants < £1,000	0	0	0	911
Total	11,000	0	11,000	10,911

6. STAFF COSTS AND NUMBERS

	2021/20	2020/19
	£	£
Gross Wages and Salaries	14,468	21,530
Employer's National Insurance Costs	692	752
Employer's HMRC Allowance	0	(752)
Employer's Pension Contributions	726	1,009
Adjustment for over accrual of 2020/19 salaries and pension costs	(1,255)	0
	14,631	22,539

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system, and also contract staff invoice the charity for their services. In this financial year the amount invoiced by contract staff was £980 (2020/19: £2,322).

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity was £703 (2020/19: £1,207).

Employees who were engaged in each of the following activities:

	2021/20	2020/19
	TOTAL	TOTAL
Activities in furtherance of organisation's objects	1	2
Supporting programmes	0	0
Management and administration	1	1
Other	0	0

7. PENSION SCHEME

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount of employer contributions payable in the financial year end 31st March 2021 was £731 (At 31st March 2020: £1,009). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

8. TRUSTEES AND OTHER RELATED PARTIES

Payment to Trustees 2021/20

In the period the charity has paid one trustee remuneration and employer pension contributions totalling £703 for their role as administrator and company secretary.

One Trustee was reimbursed a total of £149 for purchases made on behalf of the charity

Payments to Related Parties 2021/20

During 2021/20, Community Church Harlesden donated £10,000 to the charity Refugee Education UK (formerly known as Refugee Support Network) charity number 1132509, to further its charitable aims. It also paid this charity £600 for desk rental.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

The Trustees of Community Church Harlesden disclose that Trustee Elizabeth Hollow is a related party to David Hollow (spouse), who is a Trustee of Refugee Education UK, she is also a related party to Catherine Gladwell who is CEO of Refugee Education UK (sister in law) and Trustee Paul Gladwell is a related party to Catherine Gladwell who is the CEO of Refugee Education UK (brother in law).

During 2021/20, Community Church Harlesden donated £5,000 to support Chris Thackery in his capacity of Minister of Westbourne Grove Church through the major disruption of the Covid-19 pandemic.

The Trustees of Community Church Harlesden disclose that Trustee Charlotte Thackery is a related party to Chris Thackery (spouse).

Payments to Trustees 2020/19

In 2020/19 the charity paid one trustee remuneration and employer pension contributions totalling £1,207 for their role as administrator and company secretary.

In 2020/19 two Trustees were reimbursed a total of £1,523 for purchases made on behalf of the charity

Payments to Related Parties 2020/19

During 2020/19 one related party was reimbursed £300 for delivering training at a church event, and one was reimbursed £45 for a course fee that they paid on behalf of the charity. No other payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

During 2020/19, Community Church Harlesden donated £10,000 to the charity Refugee Support Network (charity number 1132509) to further its charitable aims (2018/19: £10,000). In February 2020 the charity also entered into a loan agreement with Refugee Support Network, whereby the charity loaned an amount of £100,000 to Refugee Support Network to assist with the purchase of new premises. There is a separate usage agreement between the two charities detailing how they intend to work in partnership to ensure effective usage of the building. Any loan repayment is subordinated to the first lender Charity Bank. The loan provided by Community Church Harlesden may only be repaid in accordance with permitted payments or with prior written consent of the first lender (Charity Bank), provided this consent is not granted before 20 years have lapsed. The Trustees of Community Church Harlesden disclose that Trustee Elizabeth Hollow is a related party to David Hollow (spouse), who is a Trustee of Refugee Support Network, she is also a related party to Catherine Gladwell who is CEO of Refugee Support Network (sister in law) and Trustee Paul Gladwell is a related party to Catherine Gladwell who is the CEO of Refugee Support Network (brother in law). It also paid this charity £500 for desk rental.

9. TANGIBLE FIXED ASSETS

9. TANGIBLE FIXED ASSETS		Unrestricted	Restricted	TOTAL
		£	£	
EQUIPMENT				
Cost	01-Apr-20	2,512	0	2,512
Additions		0	0	0
Cost at	31-Mar-21	<u>2,512</u>	<u>0</u>	<u>2,512</u>
Depreciation				
Charge	01-Apr-20	421	0	421
Depreciation at		<u>643</u>	<u>0</u>	<u>643</u>
	31-Mar-21	<u>1,064</u>	<u>0</u>	<u>1,064</u>
Net Book Value	31-Mar-21	<u>1,448</u>	<u>0</u>	<u>1,448</u>
Net Book Value	31-Mar-20	2,091	0	2,091

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Tax Recoverable	8,486	2,635	11,121	11,133
Trade Debtors	0	0	0	5,000
Statutory HMRC Payments - Credit Balance Held	991	0	991	2,342
	9,477	2,635	12,112	18,475

10a). NON CURRENT ASSETS

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Secured Loans to other charities (note 8)	100,000	0	100,000	100,000
	100,000	0	100,000	100,000

The Secured loan is against the building situated at 60-62 High Street, London NW10 4LL.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

11. CASH AT BANK AND IN HAND

	Unrestricted Fund	Restricted Fund	Total 31-Mar-21	Total 31-Mar-20
	£	£	£	£
Current Accounts	22,741	665	23,406	22,690
Savings Accounts	1,904	0	1,904	1,777
	24,645	665	25,310	24,467

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

	Unrestricted Fund	Restricted Fund	Total 31-Mar-21	Total 31-Mar-20
	£	£	£	£
Independent Examiners Fees	936	0	936	933
Charitable Giving	1,269	687	1,956	3,675
Wages and Salaries	0	0	0	1,079
Pension Contributions	105	0	105	108
	2,310	687	2,997	5,795

13. RESTRICTED FUNDS

	CURRENT REPORTING PERIOD				Balance 31-Mar-21
	Balance 01-Apr-20	Income	Expenditure	Transfers	
	£	£	£		£
Moria Appeal (Disaster Relief)	0	125	120	0	5
Homeless Project	0	0	0	0	0
Money Advice Project	0	165	165	0	0
Overseas Mission	(150)	2,850	2,700	0	0
Hardship Fund	6,376	120	4,588	0	1,908
FER	0	11,692	13,167	2,175	700
Building Fund (60-62 High Street)	11,720	0	1,720	(10,000)	0
	17,946	14,952	22,460	(7,825)	2,613

	PREVIOUS REPORTING PERIOD				Balance 31-Mar-20
	Balance 01-Apr-19	Income	Expenditure	Transfers	
	£	£	£		£
Money Advice Project	538	0	4,980	4,442	0
Overseas Mission	0	2,800	2,950	0	(150)
Hardship Fund	0	6,587	211	0	6,376
FER	0	2,175	2,175	0	0
Building Fund (60-62 High Street)	0	12,500	780	0	11,720
	538	24,062	11,096	4,442	17,946

Moria Appeal: Donation for Disaster Relief.

Money Advice Project: this is a project that has been running for about a decade, initially Harlesden Money Advice and now called Let's Talk Money. Two main services are offered: money advice workshops for local organisations; and money mentoring, helping individuals put together budgets, access other support etc. Further detail is provided in the Directors Annual Report.

Overseas Mission: Funds were received to financially support individuals involved in training others to advance the Christian Faith.

Hardship Fund: this fund is used to help those in times of hardship.

FER Fund: FER is an organisation that communicates Christian faith through contemporary artworks. It was started by two people within the church; it was decided to support it as a project through the stage before it gained charity status in July 2020.

Building Fund: this fund is used to track funds for the building loan.

**COMMUNITY CHURCH HARLESDEN
(A COMPANY LIMITED BY GUARANTEE)**

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

The 2021/20 transfers represent:

	£
Shortfall on restricted spending topped up from general funds	2,175
Transfer to general funds (note: the Trustees confirm that the donor's of these funds have granted permission for them to be converted to unrestricted funds once the loan for the building was given to RSN, and for the church to use the funds at its discretion. The loan was given in February 2020 and therefore the fund restriction is now lifted).	(10,000)

(7,825)

The 2020/19 transfers represent:

Shortfall on restricted spending topped up from general funds	4,442
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The restricted funds are represented by:

	31/03/2021 Total £	31-Mar-20 Total £
Cash at bank	665	10,429
Debtors - Gift Aid	2,635	4,692
Debtors - Other	0	5,000
Creditors - FER	(687)	(2,175)
	<u>2,613</u>	<u>17,946</u>

14. DESIGNATED FUNDS

The charity did not hold any designated funds during this or the previous financial year.

15. EVENTS AFTER THE END OF THE REPORTING PERIOD

No events have occurred after the end of the reporting period but before the accounts are authorised, which relate to conditions that arose after the end of the reporting period.

16. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

17. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

18. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of Community Church Harlesden for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed: 

Date: 24th November 2021

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF