
COMMUNITY CHURCH HARLESDEN

**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 | <p>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.</p> <p>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.</p> <p>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.</p> |

**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 HARLESDEN
(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
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**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).

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**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 |

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**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
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**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
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