



Horringer Court Community Church

**Report and Accounts
for the year ended
31 March 2021**

**Charities No 1142307
Company No 07641594**

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Report and accounts
for the year ended 31 March 2021**

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Company information

Horringer Court Community Church is a company limited by guarantee not having share capital.

Directors/Trustees

Michele Tozer
Simon Watkins
Tony Ballard (resigned 02 Nov '20)
Fay Shephard (resigned 12 Nov '20)

Governing document

Memorandum and Articles of Association dated 17 May 2011

Registered office

Skylarks, Brands Lane, Lawshall
Bury St Edmunds
IP29 4SF

Independent Examiner

Independent Examiners Limited
Sovereign Centre
Yapton Lane
Walberton
BN18 0AS

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Trustees' annual report (including Directors' report)
for the year ended 31 March 2021

Objectives and activities

The Charity exists for the purposes of advancing the Christian Faith, supporting people in times of need and providing facilities for social welfare and recreation.

There is a wide level of overlap between these aims and we see the relief of suffering and hardship, as well as providing for the social needs of the local community as part of a holistic expression of our faith in action for the welfare of all.

In pursuit of these aims we operate as a local Christian Church, preaching and teaching the gospel of Jesus Christ, in accordance with the Bible, and holding various meetings and events to give people living in the locality the opportunity to worship God and learn about the Christian Faith.

A proportion of the Church's income is specifically set aside to support Christian Missionary work to promote the faith in a wider context.

The Church maintains a fund for providing assistance for those in need due to health or financial circumstances.

We have worked in partnership with various other churches, mission groups and community bodies to further these aims.

During the year, excepting where curtailed by the global pandemic, the Church has undertaken a wide range of activities in pursuit of our stated objectives and for the benefit of the public generally. In planning these activities the Trustees and the Church Leadership Team have considered the Charity Commission's guidance on public benefit and in particular their specific guidelines relating to the advancement of religion.

In addition to the regular Sunday worship and related activities and groups, the Church has continued to meet in small groups during the week, whilst later adapting to needs by: implementing virtual/inline meetings wherever possible, provided pastoral care and visits where possible, run a Friday evening children's group until curtailed. During this year the following local events were curtailed: events on the local housing estate including, carol singing and bi-monthly litter picking.

The Church also regularly supports other charities aligned to our purposes both locally and abroad, including several local charities and shelters, and also overseas a children's home for street children in the Philippines run by a previous member of HC3. HC3 also provides monthly boxes of groceries to up to six local families who are in need of assistance, increasing to a peak of 8 during the pandemic

Statistics

During the year one person was received into membership of the Church, one member (our treasurer) died, one member (a deacon) resigned. This gave HC3 a membership of 29 members.

Structure, governance and management

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The charity was established in May 2011 and took over the assets and commitments of the unincorporated charity Horringer Court Christian Fellowship.

The Trustees hold overall management responsibility for the Charity but the day to day directing, planning and implementation is delegated to a team of Elders including the Pastor, who are responsible for the teaching and spiritual direction of the church, plus Deacons who look after the finances and practical administration.

There have been several changes in the Church Leadership Team this financial year with one Elder resigning and one member trained as an Elder— so the Eldership continues to consist of four people. One person resigned from the Deacons and two joined it so the Deaconate continues with five members. Members of the Church are able to participate in the decision-making processes through the Church's General Meetings. A future challenge remains to train-up and develop a Treasurer from within the Church, as the incumbent passed away alternatively to possibly seek an external bookkeeper to take a paid part-time position as Treasurer. Additionally, the Trustees are reduced to two persons, and we actively seek an additional one or two Trustees moving forward.

The global health crisis has impacted the way HC3 meets as a church and the leadership have decided it prudent (and aligned to government guidance) to hold Sunday worship through an online platform and to implement an online, midweek meeting opportunity for the Church. This has been successful and will continue until which times it is safe to meet again. HC3 has none-the-less focused efforts to support those in the community in difficulties as much as it has been able

Financial review

Expenditure has been well managed throughout a difficult year, although there was a deficit of £1651 (2020 deficit: £5387), the impact was off-set by reduction in venue expenses (approx 50%) and expenditure was reduced 20%. Income was reduced approximately 10% as a result of the departure or loss of contributing church members, and donations have shifted to electronic banking rather than in-plate collections that may have been contributory. As trustees we have implemented the advice of the Church that it would not be right to continue to increase our reserves year by year, subsequently resulting in changes to the use of the designated Premises fund noted below. The Church has worked to maintain a consistent level of giving to support charitable causes at the point of need. Administration costs were reduced and the costs of some meetings not expended, due to the global pandemic

Our plan to replace the Audio-Visual system has been well implemented: the new system is more portable and wireless, reducing the hazards of lifting and tripping, and was installed and commissioned with help of two of our younger people who continue to support its use.

The rental costs for the premises have been a considerable proportion of outgoings and the Church is utilising a proportion of the Premises Fund to support rental payments for the coming financial year, and at the same time reducing the reserves of the Charity as suggested by the Trustees. Due to the global health crisis and being unable to meet at our venue, rentals were re-negotiated amicably with our School venue and a reduction and then cessation of rental payment occurred, so rental costs were significantly reduced for the year.

The Church relies significantly upon volunteers in carrying out its activities. The role of volunteers has not been recognised as income from donated services in the accounts, in accordance with paragraph 6.18 of the Charities SORP (FRS102).

Risk statement

The Trustees have reviewed the risks to which a small charity operating with a few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis. During the past year the Trustees have not become aware of any matter that would constitute a serious risk for the charity.

Statement of Directors' 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- 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 also 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.

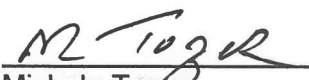
The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in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

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

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



Simon Watkins
Trustee/Director



Michele Tozer
Trustee/Director

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Horringer Court Community Church on the accounts for the year ended 31st March 2021, set out on pages 7 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011) and an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 146 of the 2011 Act), and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements of the Act; that:

- proper accounting records are kept (in accordance with section 130 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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



Date: 22.10.2021

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Statement of financial activities (including summary income and expenditure account)

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Income				
Note 3				
Income from:				
Donations and legacies	28,933	-	28,933	32,567
Charitable activities	-	-	-	-
Other trading activities	-	-	-	-
Investments	205	-	205	545
Other	-	-	-	-
Total	29,138	-	29,138	33,112
Expenditure				
Notes 4-5				
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	30,789	-	30,789	38,499
Other	-	-	-	-
Total	30,789	-	30,789	38,499
Net income/(expenditure) before tax for the reporting period	- 1,651	-	- 1,651	- 5,387
Tax payable	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	- 1,651	-	- 1,651	- 5,387
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	- 1,651	-	- 1,651	- 5,387
Extraordinary items	-	-	-	-
Transfers between funds	-	-	-	-
Other recognised gains/(losses):				
Other gains/(losses)	-	-	-	-
Net movement in funds	- 1,651	-	- 1,651	- 5,387
Reconciliation of funds:				
Total funds brought forward	107,162	-	107,162	112,549
Total funds carried forward	105,511	-	105,511	107,162

The notes on pages 9-15 form part of these accounts.

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Balance sheet as at 31 March 2021

		Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	Note 7	5,929	-	5,929	6,574
Investments		-	-	-	-
		5,929	-	5,929	6,574
Current assets					
Debtors	Note 8	5,430	-	5,430	5,740
Investments		-	-	-	-
Cash at bank and in hand	Note 9	94,901	-	94,901	95,596
		100,331	-	100,331	101,336
Current liabilities	Note 10				
Creditors: amounts falling due within one year		750	-	750	750
Net current assets/(liabilities)		99,581	-	99,581	100,586
Net assets		105,510	-	105,510	107,160
Unrestricted funds	Note 11	105,510	-	105,510	107,160
Total funds		105,510	-	107,160	107,160

The directors are satisfied that for the year ended on 31 March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts 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 6.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees/Directors on 21st NOV 2021 and

Signed on their behalf by Director  Simon Watkins

The notes on pages 9-15 form part of these accounts.

Notes to the accounts

1. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. Preparation of the accounts is on a going concern basis. The Company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Material prior year adjustment

None

2. Accounting policies

Income

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

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

Yes*	No*	N/a*
✓		

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.

Yes*	No*	N/a*
✓		

Grants, donations and volunteers

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

The Church relies significantly upon volunteers in carrying out its activities. The role of volunteers has not been recognised as income from donated services in the accounts, in accordance with paragraph 6.18 of the Charities SORP (FRS102).

Yes*	No*	N/a*
✓		

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.

Yes*	No*	N/a*
✓		

Income from interest

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

Yes*	No*	N/a*
✓		

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Notes to the accounts

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.	Yes*	No*	N/a*
		✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
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	Yes*	No*	N/a*
		✓		

Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£100		
	They are valued at cost.	Yes*	No*	N/a*
		✓		
	The depreciation rates and methods used are disclosed in note 7.			
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.	Yes*	No*	N/a*
		✓		

3. Income

Analysis of income		Un-restricted funds £	Restrictive income funds £	Endowment funds £	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	23,505	-	-	23,505	26,801
	Gift Aid	5,428	-	-	5,428	5,766
	Total	28,933	-	-	28,933	32,567
Charitable activities:	Proceeds from Every Day with Jesus Bible Notes	-	-	-	-	-
	Community flower & hobbies	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments	Interest income	205	-	-	205	545
	Other	-	-	-	-	-
	Total	205	-	-	205	545

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Other:	Conversion of endowment funds into income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-

TOTAL INCOME	29,138	-	-	29,138	33,112
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4. Expenditure

	Analysis of expenditure	Un-restricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on charitable activities	Pastorate (staff costs)	14,371	-	-	14,371	12,975
	Evangelism	-	-	-	-	2,089
	Affiliations	320	-	-	320	1,503
	Mission, Gifts & donations	6,429	-	-	6,429	7,533
	Special groups	-	-	-	-	768
	Worship expenses	1,912	-	-	1,912	1,963
	Pastoral care	1,200	-	-	1,200	475
	Governance & Training	1,126	-	-	1,126	-
	Administration	423	-	-	423	1,259
	Venue expenses	3,988	-	-	3,988	8,700
	Depreciation	1,020	-	-	1,020	1,234
	Total expenditure on charitable activities	30,789	-	-	30,789	38,499

TOTAL EXPENDITURE	30,789	-	-	30,789	38,499
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Included in governance costs is £705 fees for an independent examination of the accounts (prev admin).

5. Staff costs

	This year £	Last year £
Salaries and wages	14,015	12,800
Social security costs	-	-
Pension costs (defined	356	175
Other employee benefits	-	-
Total staff costs	14,371	12,975

No staff received salaries at a rate of more than £60,000 and no trustees received any remuneration.

Notes to the accounts

No employees received employee benefits (excluding employer pension costs) for the

Average head count in the year

	This year Number	Last year Number
Charitable Activities	2	2
Governance	-	-
Other	-	-
Total	2	2

6. Defined contribution pension scheme or defined benefit scheme accounted for as

Defined contribution scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an	365	175

7. Tangible fixed assets

Cost or valuation

	Freehold land & building s £	Other land & building s £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	0	0	0	15,449	15,449
Additions	0	0	0	375	375
Revaluations	0	0	0	0	
Disposals	0	0	0	0	0
Transfers	0	0	0	0	0
At end of the year	0	0	0	15,824	15,824

Depreciation and impairments

Basis				Straight line	
Rate				5 to 20 years	
At beginning of the year	0	0	0	8,875	8,875
Disposals	0	0	0	0	0
Depreciation	0	0	0	1,020	1,020
Impairment	0	0	0	0	0
Transfers	0	0	0	0	0
At end of the year	0	0	0	9,895	9,895

Net book value

Net book value at the beginning of the year	0	0	0	6,574	6,574
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Net book value at the end of the year	0	0	0	5,929	5,929
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a full year's depreciation is charged in the year an asset is purchased, and no depreciation is charged in the year of its disposal.

8. Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income*	5,430	5,740
Other debtors	-	-
Total	5,430	5,740

*Gift Aid payment

9. Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	94,901	95,596
Other	-	-
Total	94,901	95,596

10. Creditors and accruals

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accruals and deferred income	750	750	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	750	750	-	-

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Notes to the accounts

11. Charity funds

Current year

	Purpose and Restrictions	Funds brought forward	Income	Expenditure	Transfers	Gains and losses	Funds carried forward
Fund names		£	£	£	£	£	£
General purpose fund	Unrestricted	27,092	28,948	-24,121	1,879	0	33,798
Mission fund	Designated for Christian work and ministries other than those of Horringer Court Community Church.	1,008	0	-5,150	5,235	0	1,093
Pastor's discretionary fund	Unrestricted - Designated for the support of individuals or families with needs of which the Pastor becomes aware.	353	0	-1,518	1,584	0	419
Building fund	Unrestricted - Designated for procurement of premises within which Horringer Court Community Church might function.	78,710	190	0	-8,700	0	70,200
		107,163	29,138	-30,789	-2	0	105,510

Previous year

	Purpose and Restrictions	Funds brought forward	Income	Expenditure	Transfers	Gains and losses	Funds carried forward
Fund names		£	£	£	£	£	£
General purpose fund	Unrestricted	32,083	32,511	-31,067	-6,435	0	27,092

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	Unrestricted - Designated for Christian work and ministries other than those of Horringer Court Community Church.						
Mission fund		1,608	0	-5,650	5,050	0	1,008
	Unrestricted - Designated for the support of individuals or families with needs of which the Pastor becomes aware.						
Pastor's discretionary fund		649	100	-1,781	1,385	0	353
	Designated for procurement of premises within which Horringer Court Community Church might function.						
Building fund		78,209	501	0	0	0	78,710
		112,549	33,112	-38,498	0	0	107,163

12. Related Parties

No 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.

13. 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.