



Horringer Court Community Church

Report and Accounts
for the year ended
31 March 2023

Charities No 1142307
Company No 07641594

**Horringer Court Community Church
Report and accounts
for the year ended 31 March 2023**

**Charities No 1142307
Company No 07641594**

Company information

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

Directors/Trustees

Michele Tozer
Simon Watkins
Peter Hitchcock (from March 2023)

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

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Trustees' annual report (including Directors' report) for the year ended 31 March 2023

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, 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 including Café-Church, the Church has continued to meet in small groups online during the week, provided pastoral care and visits where possible during restrictions, noting the Friday evening children's group remains curtailed (options for re-starting to be considered). During this year a number of the usual local events on the local housing estate were also curtailed, with plans to reinstate them later in the year.

The Church also regularly supports other charities aligned to our purposes both locally and abroad, including several local charities including: a hospice, a warm baby project and a children's charity group, street pastoring, a women's support group, an art-based outreach charity, and finally also a children's home for street children in the Philippines run by a previous member of HC3 (noting the church felt led to curtail support in January in favour of supporting more local causes). HC3 also provides monthly boxes of groceries three local families who are in need of assistance, and the Pastor's fund allows for individual gifts at point of need in the community.

The Church has consolidated its position on inclusivity and to openly and warmly welcome any individual who seeks an understanding of the Christian faith, or require the support of the church, and has re-branded the Church name, under the umbrella Charity/Company, to reflect a more contemporary outlook that is easier to communicate and more reflective of what we believe.

Statistics

Our weekly attendance has been stable over the last 6 months and we now have 43 people who are a regular part of HC3, and attend Church weekly.

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Structure, governance and management

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 taking a sabbatical from the leadership Team – so the Eldership continues with three people. One person joined the Deacons and so the Deaconate continues with five members. Any regular members of the Church may participate in the decision-making processes through the Church's General Meetings. A challenge remains to employ a bookkeeper to take a paid part-time position to assist or take on role of the Treasurer. The Trustees are increased to three persons, and we have no registered Persons of Significant Control.

The Church must vacate its rented premises in September 2023 due to the closure of the host-school premises following an educational-Trust re-structuring; the leadership are exploring possibilities for alternative venues.

Financial review

Expenditure has been well managed in line with aims, with an deficit of £5298 (2022 excess: £1176) partly resulting from a reduction in reserves (building fund), with a reduction in tithes of only 1.6%, increase in venue expenses (approx. 50%) and overall expenditure including giving increased 22%. Premises costs continue to come from the designated Premises fund as we reduce our reserves. The Church has worked to maintain an increased level of giving to support causes at the point of need and will continue to strive to distribute excess funds over retaining an excess. Notably supporting with a one-off donation to St Nicholas Hospice and to Christians Against Poverty. We also supported the peoples struggling in Ukraine.

The Church relies significantly upon volunteers in carrying out its activities. The role of volunteers has not been recognized 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;

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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.

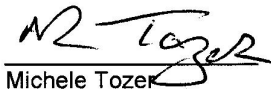
The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in 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 2023, and confirm that we have made available all information necessary for its preparation.



Simon Watkins
Trustee/Director



Michele Tozer
Trustee/Director

29/NOV/2023 2023

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

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

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the 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").

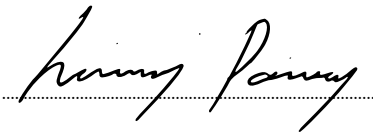
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("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.



Lomax Pavey
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Charities No 1142307
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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	27,608	-	27,608	28,289
Charitable activities	-	-	-	-
Other trading activities	-	-	-	-
Investments	338	-	338	131
Other	-	-	-	-
Total	27,946	-	27,946	28,420
Expenditure				
Notes 4-5				
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	33,244	-	33,244	27,244
Other	-	-	-	-
Total	33,244	-	33,244	27,244
Net income/(expenditure) before tax for the reporting period	- 5,298	-	- 5,298	1,176
Tax payable	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	- 5,298	-	- 5,298	1,176
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	- 5,298	-	- 5,298	1,176
Extraordinary items	-	-	-	-
Transfers between funds	-	-	-	-
Other recognised gains/(losses):				
Other gains/(losses)	-	-	-	-
Net movement in funds	- 5,298	-	- 5,298	1,176
Reconciliation of funds:				
Total funds brought forward*	106,686	-	106,686	105,510
Total funds carried forward	101,388	-	101,388	106,686

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

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Balance sheet as at 31 March 2023

		Unrestricted funds	Restricted income funds	Total this year	Total last year
		£	£	£	£
Fixed assets					
Tangible assets	Note 7	4,372	-	4,372	5,239
Investments		-	-	-	-
		4,372	-	4,372	5,239
Current assets					
Debtors	Note 8	4,576	-	4,576	5,972
Investments		-	-	-	-
Cash at bank and in hand	Note 9	93,190	-	93,190	96,225
		97,766	-	97,766	102,197
Current liabilities	Note 10				
Creditors: amounts falling due within one year		750	-	750	750
Net current assets/(liabilities)		97,016	-	97,016	101,447
Net assets		101,388	-	101,388	106,686
Unrestricted funds	Note 11	101,388	-	101,388	106,686
Total funds		101,388	-	101,388	106,686

For the year ending 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, of the Companies Act 2006.

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

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

Approved by the Trustees/Directors on 29 NOV 2023 and

Signed on their behalf by Director  Simon Watkins

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

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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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011

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).

Yes*	No*	N/a*
✓		

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).

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*
✓		

No government grants have been received.

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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	Restricted income funds	Endow-ment funds	Total funds	Prior year
		£	£	£	£	£
Donations and legacies:	Donations and gifts	23,032	-	-	23,032	22,318
	Gift Aid	4,576	-	-	4,576	5,971
	Total	27,608	-	-	27,608	28,289
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	338	-	-	338	131
	Other	-	-	-	-	-
	Total	338	-	-	338	131

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

TOTAL INCOME	27,946	-	-	27,946	28,420
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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)	12,389	-	-	12,389	12,065
	Evangelism	1,436	-	-	1,436	1,918
	Affiliations	-	-	-	-	-
	Mission, Gifts & donations	3,900	-	-	3,900	4,225
	Special groups	683	-	-	683	90
	Worship expenses	1,349	-	-	1,349	800
	Pastoral care	3,647	-	-	3,647	1,313
	Governance & Training	865	-	-	865	690
	Administration	1,483	-	-	1,483	922
	Sundry Expenses	26	-	-	26	
	Venue expenses	6,600	-	-	6,600	4,400
	Depreciation	867	-	-	867	821
	Total expenditure on charitable activities	33,244	-	-	33,244	27,244
TOTAL EXPENDITURE		33,244	-	-	33,244	27,244

5. Staff costs

	This year £	Last year £
Salaries and wages	12,052	11,727
Social security costs		-
Pension costs (defined)	338	337
Other employee benefits	-	-
Total staff costs	12,390	12,064

No staff received salaries at a rate of more than £60,000. One trustee M Tozer received remuneration of £960 for their role as bookkeeper, this payment is permitted under Article7 sub-clauses a-i of the Memorandum and Articles of Association

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Average head count employed in the year	This year Number	Last year Number
Charitable Activities	2	2
Governance	-	-
Other	-	-
Total	2	2

S Jarrold as Pastor; M

Tozer as bookkeeper

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

Defined contribution scheme	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	338	337

7. Tangible fixed assets

Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	0	0	0	15,955	15,955
Additions	0	0	0		0
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	15,955	15,955

Depreciation and impairments

Basis				Straight line	
Rate				5 to 20 years	
At beginning of the year	0	0	0	10,716	10,716
Disposals	0	0	0		0
Depreciation	0	0	0	867	867
Impairment	0	0	0	0	0
Transfers	0	0	0	0	0
At end of the year	0	0	0	11,583	11,583

Net book value

Net book value at the beginning of the year	0	0	0	5,239	5,239
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Net book value at the end of the year	0	0	0	4,372	4,372
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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	4,576	5,972
Other debtors	-	-
Total	4,576	5,972

9. Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	93,190	96,225
Other	-	-
Total	93,190	96,225

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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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 (incl reserve)	Unrestricted	39,134	27,651	(28,627)	(5,126)	0	33,032
Mission fund	Unrestricted - Designated for Christian work and ministries other than those of Horringer Court Community Church.	723	—	(3,960)	4,178	0	941
Pastor's discretionary fund	Unrestricted - Designated for the support of individuals or families with needs of which the Pastor becomes aware.	915	—	(658)	1,048	0	1,305
Building fund	Unrestricted - Designated for procurement of premises within which Horringer Court Community Church might function.	65,914	296	—	(100)	0	66,110
		106,686	27,947	(33,245)	0	0	101,388

Previous year

	Purpose and Restrictions	Funds brought forward	Income	Expenditure	Transfers	Gains and losses	Funds carried forward
Fund names		£	£	£	£	£	£
General purpose fund	Unrestricted	33,798	28,305	(17,810)	(5,159)	0	39,134
Mission fund	Unrestricted - Designated for Christian work and ministries other than those of Horringer Court Community Church.	1,093	0	(4,240)	3,870	0	723

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Pastor's discretionary fund	Unrestricted - Designated for the support of individuals or families with needs of which the Pastor becomes aware.	419	0	(793)	1,289	0	915
Building fund	Designated for procurement of premises within which Horringer Court Community Church	70,200	114	(4,400)	0	0	65,914
		105,510	28,419	(27,243)	0	0	106,686

12. Related Parties

No payments were made to trustees or any persons connected with them during this financial period (see Note 5, permitted remuneration). 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.