

REPORT OF THE TRUSTEES
AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
GOD CENTRAL CHURCH, HARLOW

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for the Year Ended 31 March 2023

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REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Charity's objects are fully stated in the trust deed of God Central Church, Harlow. They are:

- To advance the Christian faith;
- Other charitable aims as the trustees see fit, which in practice include; the relief of the disadvantaged (needy, in hardship, aged, sick, homeless);

In the beginning . . .

In January 2010 the church started with a handful of people meeting in local homes. God linked hearts together and in March 2010 'Newfrontiers Harlow Church Plant' was formed, prayed for by many of the local churches and had a website up and running. By God's favour more people became connected with Newfrontiers Harlow Church Plant and a public launch took place on the 14th November 2010 in the Harlow Playhouse.

In the lead up to this event the name God Central Church was chosen from the scripture 1 Kings 18 where Elijah rebuilds the altar of the Lord at Mount Carmel and God promises to turn the hearts of the people back to Him as Elijah trusts God and keeps God central to everything going on. We have subsequently held services in the Queensgate Cineworld cinema and now meet weekly at Pemberly Academy, just off the Harlow Town Centre. At the beginning of 2023 we began meeting at an additional second site in Newhall Academy on the 2nd and 4th Sundays of the month.

Volunteers

God Central provides numerous opportunities for its members to serve as volunteers. In fact the running of the church is dependent on church members serving in voluntary capacities. We are a diverse people blessed with a myriad of gifts, we seek to encourage everyone to walk in the particular gifting that God has given them and offer practical opportunities for service within the church.

The leadership and trustees would like to take this opportunity to thank everyone who volunteers within God Central in whatever capacity. We honour your commitment to God and His church.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2022-2023 the GodCentral congregation grew, particularly with people from different countries. This has created an ethnically diverse congregation which is to be celebrated.

One of our significant achievements was the successful organisation of our inaugural Summer Kids Club in August 2022, where we welcomed over 30 enthusiastic children from Newhall Academy. This transformative event aimed at fostering a positive and nurturing environment, covering essential themes such as friendship, love, joy, and hope. Through engaging activities and thoughtful discussions, we endeavored to instill values that contribute to the holistic development of these young minds. The overwhelming attendance and active participation highlighted the success of our efforts in creating a meaningful impact within the community, and we look forward to continuing our charitable initiatives in the coming years.

Additionally, we had the privilege of baptising four individuals within our community. These baptisms marked significant personal and spiritual journeys for those involved, symbolising a commitment to their faith and a deeper connection with our community. As we continue to nurture and support the spiritual growth of our members, these baptisms serve as a testament to the positive impact our charity has on the lives of individuals seeking a profound and meaningful connection with their faith. We remain dedicated to fostering a supportive and inclusive environment where individuals can explore and deepen their spiritual journeys, contributing to the overall well-being of our community.

Public benefit

The Trustees have due regard for the public benefit guidance published by the Charities Commission. Specifically, they have studied the following Charity Commission documents and believe that the activities of the Charity and the contents of this report are compliant with the public benefit guidance provided therein.

- Charities and Public Benefit (January 2008)
- The Advancement of Religion for the Public Benefit (December 2008)
- CC15b - Charity Reporting and Accounting: The essentials (April 2009)

The majority of the Church's meetings and events are open to the public. It is a key aim to attract newcomers into the various activities of the church so that they can participate in and benefit from all that the church has to offer. To date all of God Central's events and activities have been free of charge. Where an expense may be incurred such as the cost of travel to events or books for particular study courses, every effort is made to ensure that cost does not exclude those to whom the activity would be especially beneficial.

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2023

FINANCIAL REVIEW

Financial position

The impact of the pandemic has eased over time, we saw an increase in income of around £21,000, bringing total income to £50K and with expenditure increasing to £35k for the year we managed to achieve a surplus of £15k on the year (2022: £5K).

Reserves policy

As a Christian Church we operate by faith, trusting that God's work done in God's way will never lack God's supply, however, principles of good stewardship and legal regulations obligate the charity to have a reserves policy.

Having due regard to the Charity Commission guidance on reserves, the trustees consider it prudent to hold a minimum of three months expenditure as a reserve. These funds are unrestricted and held as current assets. This policy is reviewed by the trustees at least annually or when the charity undergoes significant changes in income, expenditure or structure.

FUTURE PLANS

We have been so thankful for the things that God has done with the church this year and expect to see more in the coming year. As ever, we are looking ahead to the new year with excitement as we eagerly wait to see what God will do in our midst. We have had a number of prophetic words regarding growth in church numbers and are look forward to seeing how this will come to fruition.

We look forward to continuing in our mission of seeing Jesus made more famous in Harlow and to the ends of the earth by establishing a significant church here in Harlow, Essex.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

From time to time the trustees will review the skills that the board has and determine whether there are any knowledge or skills gaps that need to be fulfilled.

Trustees are recruited from within the church membership of God Central Church, Harlow they should be active, reliable members of reasonably long standing. They should be people who clearly demonstrate their understanding and commitment to the vision and values of the church and have demonstrated this commitment through serving and making financial contribution to the church. Furthermore they need to be people who are deemed to have competence commensurate with the fulfillment of the responsibilities of Trustees.

New Trustees are proposed by existing Trustees, in consultation with the church's apostolic oversight. The appointment of a new trustee to the board must be passed by a vote of the majority of the trustees. A trustee may only be appointed to the board once a satisfactory DBS (Disclosure and Barring Service) check has been received.

Organisational structure

The Trustees have overall legal and financial responsibility for the Charity. They have entrusted to the eldership team the responsibility for the spiritual and strategic direction of the church, as well as its day-to-day running.

Induction and training of new trustees

Upon appointment a trustee will be provided with the following documentation:

- A copy of the trust deed and any amendments to it
- A copy of the charity's latest report and statement of accounts
- A copy of the last meeting's minutes
- A copy of the most recent management figures
- A copy of the Child Protection Policy
- A copy of the general and financial procedures

The training needs of trustees will be assessed on an individual basis and training will be provided by attending courses or through the mentoring of another trustee.

Wider network

God Central Church, Harlow is a part of a family of churches known as Newfrontiers. Newfrontiers is a network of churches who partner together on mission. This church network not only provides support to the local church, but also enables the local church to extend its missional reach to many parts of the world. Newfrontiers; with over 700 churches in over 60 nations, has recently been organised into several "apostolic spheres". God Central Church, Harlow is associated with the Relational Mission sphere

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1144715

Principal address

C/o 3 Cherry Blossom Close
Old Harlow
Essex CM17 0EX

Trustees

Mr I Remfry
Mr B Norris
Miss C Jackson

Approved by order of the board of trustees on 02 February 2024 and signed on its behalf by:


Ian Remfry (Feb 2, 2024 22:00 GMT)

Mr Ian Remfry
Chairperson

STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 March 2023

			31.3.23	31.3.22	
	Notes	Unrestrict ed funds £	Restrict ed funds £	Total fund s £	Total fund s £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		49,978	0	49,978	29,198
Investment income	2	20	1	21	-
Total		49,998	1	49,999	29,198
EXPENDITURE ON					
Charitable activities					
Advancement of the Gospel		27,083	-	27,083	21,791
Relief of those in need		7,426	-	7,426	2,119
Total		34,509	-	34,509	23,910
NET INCOME		15,489	1	15,490	5,288
RECONCILIATION OF FUNDS					
Total funds brought forward		21,717	727	22,444	17,156
TOTAL FUNDS CARRIED FORWARD		37,206	728	37,934	22,444

BALANCE SHEET

31 March 2023

			31.3.23	31.3.22
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
CURRENT ASSETS				
Cash at bank and in hand		37,206	728	37,934
NET CURRENT ASSETS		37,206	728	37,934
TOTAL ASSETS LESS CURRENT LIABILITIES		37,206	728	37,934
NET ASSETS		37,206	728	37,934
FUNDS	6			
Unrestricted funds				37,206
Restricted funds				728
TOTAL FUNDS				37,934

The financial statements were approved by the Board of Trustees and authorised for issue on 02 February 2024 and signed on its behalf by:


 Ian Remfry (Feb 2, 2024 22:00 GMT)

Mr Ian Remfry -
 Chair of Trustees

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared on a receipts and payments basis.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

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

Expenditure

Liabilities are recognised as expenditure once payment has been made.

Taxation

The charity is exempt from tax on its charitable activities.

Cash at bank and in hand

Cash at bank and in hand includes cash and current bank accounts.

Fund accounting

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

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

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

2. INVESTMENT INCOME	31.3.23	31.3.22
	£	£
Deposit account interest	21	-
	<u>21</u>	<u>-</u>
3. REMUNERATION AND BENEFITS	31.3.23	31.3.22
	£	£
Elder salaries	6328	-
	<u>6328</u>	<u>-</u>

The charity considers that the key management personnel of the church include the elders and the trustees. Remuneration and benefits are listed above.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

NOTES TO THE FINANCIAL STATEMENTS – continued
for the Year Ended 31 March 2023

4. STAFF COSTS

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

	31.3.23	31.3.22
Full-time employees	1	0
	<u>1</u>	<u>0</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,197	1	29,198
Investment income	-	-	-
Total	<u>29,197</u>	<u>1</u>	<u>29,198</u>
EXPENDITURE ON			
Charitable activities			
Advancement of the Gospel	21,791	-	21,791
Relief of those in need	2,119	-	2,119
Total	<u>23,910</u>	<u>-</u>	<u>23,910</u>
NET INCOME/(EXPENDITURE)	<u>5,287</u>	<u>1</u>	<u>5288</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	16,430	726	17,156
TOTAL FUNDS CARRIED FORWARD	<u>21,717</u>	<u>726</u>	<u>22,444</u>

6. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	21,717	15,489	37,206
Restricted funds			
Building fund	727	1	728
TOTAL FUNDS	<u>22,444</u>	<u>15,490</u>	<u>37,934</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,998	(34,509)	15,489
Restricted funds			
Building fund	1	-	1
TOTAL FUNDS	<u>49,999</u>	<u>(34,509)</u>	<u>15,490</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	16,430	5,287	21,717
Restricted funds			
Building fund	726	1	727
TOTAL FUNDS	<u>17,156</u>	<u>5,288</u>	<u>22,444</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,198	(23,910)	5,288
Restricted funds			
Other restricted donations	-	-	-
TOTAL FUNDS	<u>29,198</u>	<u>(23,910)</u>	<u>5,288</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	16,430	20,777	37,206
Restricted funds			
Building fund	726	1	728
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	17,156	20,778	37,934
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resource s expended £	Movemen t in funds £
Unrestricted funds			
General fund	79,196	(58,419)	20,777
Restricted funds			
Building fund	1	-	1
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	79,197	(58,419)	20,778
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Social Action fund - these are monies from special offerings which have been given for the purpose of reaching out to those less fortunate in both our community and worldwide.

Children and Youth Fund - these are monies from special offerings and specific fundraising events which are given towards Children's and Youth work, this includes the annual trip to the Newfrontiers run youth camp NewDay and Champions club run by Red Balloon Foundation.

Building fund - these are monies given specifically towards a future building for the church, either a new rental or purchase

7. RELATED PARTY DISCLOSURES

Prior to employing Mr Norris on a full time basis commencing January 2023, to cover his time working for the church Mr. Norris was given gifts amounting to £5,500. These gifts were paid on an arm's length bases, any other member of the church being eligible for such support in similar circumstances.

Mr Norris was not involved in the decision making process regarding these gifts.

Independent examiner's report on the accounts

Independent Examiner's Report

Report to the trustees/
members of

God Central Church, Harlow

On accounts for the year
ended

31 March 2023

Charity no

1144715

Set out on pages

6-11

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/03/2023.

Responsibilities and
basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Independent
examiner's statement

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:


P KAMAU (Feb 2, 2024 21:43 GMT)

Date:

02 January 2024

Name:

Peter Kamau FCCA.

Relevant professional
qualification(s) or body:

ACCA Registration Number 0718261.

Address:

Suite A, Unit 1, Advanced House Business Mews

Central Road, Harlow

Essex CM20 2ST