

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
HAREFIELD CHURCH

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

HAREFIELD CHURCH

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HAREFIELD CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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).

The trustees of Harefield Church meet on a regular basis, both formal and informal to review the work of the charity. The Trustees report that during this year there has been continued growth in both the Church and the work it does in the community in and around Harlow.

OBJECTIVES AND ACTIVITIES

Objectives and aims

- To advance the Christian faith for the benefit of the public
- The prevention or relief of poverty and hardship as the trustees may from time to time see fit by providing grants, items and service to individuals in need and/or charities, or other organisations working to prevent or relieve poverty
- To promote and fulfil such charitable purposes beneficial to the community as the trustees may from time to time think fit

Public benefit

Harefield Church undertakes a range of activities with regard to the Charity Commission guidance on public benefit and, in particular, the specific guidance on charities for advancement of religion.

VISION AND VALUES

The world is changing all around us but our message is not. Our road map starts with our mission, which is enduring and it declares our purpose.

Our Mission

- To introduce people to Jesus and inspire everyone to follow him with a growing relationship with the Father, Son and Holy Spirit.

Our Vision

- To see Harefield Church becoming a significant church impacting Harlow through its worship and witness with a people who are vibrant, passionate and loving towards each other and God through Jesus Christ.

Our Values

- To cultivate a depth of relationship with Christ that will provide a strength of faith, hope, and love throughout the challenges of this life and establishing a community of worship, relationship and compassion.
- To touch and transform the lives of people with the love and truth of Jesus and the Father.
- To meet people's needs in the local community and in other nations.

ACHIEVEMENT AND PERFORMANCE

The Work of the Charity

The world as we all knew it was completely turned upside down with the Coronavirus pandemic. The hit every part of our lives, at home, family work and our society.

From the end of March 2020 the Coronavirus affected all of the charity's works and church meetings.

In response to the advice from the Government about tackling the Coronavirus (COVID-19 virus), we made the decision to cancel our Sunday services, meetings and drop-in centres held at Harefield Church for the foreseeable future.

Whilst for many of us the risk of serious illness may be small, we took the decision that this was the most loving and responsible action we could take to ensure we were protecting the most vulnerable amongst us.

Meetings and drop-in centres cancelled included:

- Sunday morning services
- Maybury Open Door
- Jelly Tots
- Café+
- Life Groups
- Prayer meetings
- Midweek teaching

We continued to closely monitor the outbreak of COVID-19, following the advice from Public Health England and took the appropriate steps to ensure we kept visitors, our church family, staff team, and volunteers as safe as possible. We continued to review all our upcoming events as the situation progressed. This is still applicable currently.

HAREFIELD CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Church life during Coronavirus

As meetings could no longer meet at the church facilities we moved everything 'online'. We used Zoom for all our online meetings.

Staff assisted in helping set up Zoom on people's computers, tablets and telephone. This required new skills, especially when setting up and training some of our older church members.

- We changed our website to reflect and promote the changes;
- Adopted a subscription for Zoom software to have online meetings;
- Held Sunday services, over Zoom. This proved successful in maintaining a church life, in particular, using break-out groups.
- Pre-recorded and created videos for our Sunday talks. These were updated to our website and we created a Harefield Church YouTube Channel;
- Introduced 'Thought for the Day' videos;
- Provided weekly teaching for children via Zoom on Sundays, supported by parents along with downloadable material on our website;
- Started up Coffee Break meetings during the week over Zoom;
- Held Women's Saturday Brunches;
- The church was opened up for prayer in line with the government guidelines for places of worship.
- Created various WhatsApp groups to provide support, awareness of needs and sharing what's going.
- From November 2020, Maybury Open Door started a Covid-19 support group on Thursdays, meeting at Harefield Church. This provided support for up to 15 people at each meeting.
- During the year we started supporting a church planting project in Nepal, funding 2 pastors over 4 years.

Opening up the church facilities

Since the March 2021 we have been opening up the church and its activities and coming back to some sort of normality.

- Sunday services at Harefield Church restarted in May 2021;
- Jelly Tots, carers and tots group restarted in September 2021 with of 40 people coming on the first opening event;
- Started new Coffee Connect groups at the church facilities and in homes from August 2021;

FINANCIAL REVIEW

Finances during Covid-19

It has been a church policy that we do not charge for work in the community and the only income that we have comes in from church members, Sunday service collections and HMRC Gift Aid.

Due to cancelling Sunday services we have experienced reductions in 'cash giving' and gift aid refunds from the Small Gift Donation Scheme. During this difficult year all other giving has maintained.

We have seen a 9% drop in income for the 12 months to 31 March 2021. To balance this we have controlled and reduced our expenditure by 16%. Even with these challenges we have had a surplus for the year ending, adding to the brought forward reserves.

We continue to monitor the situation as we provide monthly financial reports for the trustees.

Reserves policy

The Trustees are aware the reserves held by the charity are tied up more in fixed assets, for example, the property, rather than more liquid assets. We have improved the liquidity of the charity during the year, although we have had to spend monies on maintenance of the property.

To monitor the financial situation of the charity we have a Finance Committee and each month a financial report is issued to them and the Trustees. Its current remit is to review and report on the income and expenditure to the Trustees with recommendations where appropriate.

We are looking to continue improving our liquid reserves to appropriate levels.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

As of 21st March 2019, the charity is controlled by its governing document, a constitution and constitutes a charitable incorporated organisation.

HAREFIELD CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are recruited from within the church membership of the church. 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. Furthermore they need to be people who are deemed to have competence commensurate with the fulfilment of the responsibilities of Trustees. New Trustees are proposed by existing Trustees, in consultation with the church Elders. All training is provided as required.

Church Policies

Health and Safety Policies, Safeguarding Policy, 'Use of Building' guidelines and Risk Assessments are reviewed on a regular basis by the charity's staff and Trustees.

Support

The charity's staff and volunteers also provide support to other charitable and church organisations in Harlow. With the experience that we have available to us amongst our staff and volunteers Harefield Church has been able to provide help with advice and assistance in specific areas, such as, finance, publicity, administration and volunteer support.

Harefield Church is a member of the Evangelical Alliance and a supporter of Heart 4 Harlow.

Marketing

Harefield Church continues to improve its publicity materials via printed format and online applications, for example, website, Facebook and Twitter.

During the year we have developed our YouTube channel for Sunday Talks and 'Thought for the Day'.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1149323

Principal address

Harefield Church Burgoyne Hatch
Momples Road
Harlow
Essex
CM20 3EH

Trustees

Dr M R Eschle
M D Hundley
J R Maybury
B I Wales
D Evans (appointed 30.6.21)

Independent Examiner

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Telephone

01279 445018

Email

info@harefieldchurch.org

Website

www.harefieldchurch.org

HAREFIELD CHURCH

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

Approved by order of the board of trustees on Dec 13, 2021 and signed on its behalf by:



.....
B I Wales - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HAREFIELD CHURCH**

Independent examiner's report to the trustees of Harefield Church

I report to the charity trustees on my examination of the accounts of Harefield Church (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


[mwbrindley \(Dec 14, 2021 11:47 GMT\)](#)

Maurice Brindley BSc FCA
Institute of Chartered Accountants in England and Wales
Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Date: Dec 14, 2021

HAREFIELD CHURCH**STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		66,201	-	66,201	71,268
Investment income	2	<u>1</u>	<u>-</u>	<u>1</u>	<u>1,692</u>
Total		66,202	-	66,202	72,960
EXPENDITURE ON					
Charitable activities	3				
Facilities		8,822	-	8,822	14,539
Activities and Administration		49,822	-	49,822	56,551
Support and Gifts		<u>5,630</u>	<u>-</u>	<u>5,630</u>	<u>5,927</u>
Total		<u>64,274</u>	<u>-</u>	<u>64,274</u>	<u>77,017</u>
NET INCOME/(EXPENDITURE)		<u>1,928</u>	<u>-</u>	<u>1,928</u>	<u>(4,057)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		407,159	-	407,159	411,216
TOTAL FUNDS CARRIED FORWARD		<u><u>409,087</u></u>	<u><u>-</u></u>	<u><u>409,087</u></u>	<u><u>407,159</u></u>


HAREFIELD CHURCH

BALANCE SHEET

31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	7	402,041	-	402,041	402,865
CURRENT ASSETS					
Debtors	8	1,156	-	1,156	1,417
Cash at bank and in hand		8,398	-	8,398	4,720
		<u>9,554</u>	<u>-</u>	<u>9,554</u>	<u>6,137</u>
CREDITORS					
Amounts falling due within one year	9	(2,508)	-	(2,508)	(1,843)
NET CURRENT ASSETS		<u>7,046</u>	<u>-</u>	<u>7,046</u>	<u>4,294</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>409,087</u>	<u>-</u>	<u>409,087</u>	<u>407,159</u>
NET ASSETS		<u>409,087</u>	<u>-</u>	<u>409,087</u>	<u>407,159</u>
FUNDS	10				
Unrestricted funds				<u>409,087</u>	<u>407,159</u>
TOTAL FUNDS				<u>409,087</u>	<u>407,159</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Dec 13, 2021 and were signed on its behalf by:


John Maybury (Dec 13, 2021 18:32 GMT)
J R Maybury - Trustee


B I Wales - Trustee

NOTES TO THE FINANCIAL STATEMENTS

Basis of preparing the financial statements and assessment of going concern

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

The financial statements are presented in sterling (£).

In preparing financial statements it is necessary to make certain judgements, estimated and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have most significant effect on amounts recognised in the financial statements.

Useful economic life of tangible fixed assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

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.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

No depreciation is charged in respect of freehold land and buildings as the residual value of the property after its estimated useful life is anticipated to be at least the carrying value of the property shown in the financial statements.

Exemption
The charity is exempt from tax on its charitable activities.

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

Creditors are recognised where then charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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

HAREFIELD CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Rents received	-	1,685
Deposit account interest	1	7
	<u>1</u>	<u>1,692</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Facilities	8,822	-	8,822
Activities and Administration	47,792	2,030	49,822
Support and Gifts	5,630	-	5,630
	<u>62,244</u>	<u>2,030</u>	<u>64,274</u>

SUPPORT AND GIVING

The Church financially supports missionaries working in the UK and abroad on a monthly basis. We also give gifts to other organisations and support other organisations indirectly as a Church. Our financial support includes:

	31.3.21	31.3.20
	£	£
Project Nepal	1,800	-
S&C McGoldrick - DDR Congo	1,200	1,200
Sjoerd & Rachel van Veen - Niger	1,700	1,200
Michael Roberts Charitable Trust - Foodbank	-	450
Heart 4 Harlow	180	180
UK - Counties Evangelists	300	300
Gift to people in need	450	2,450
Great Open Door	-	147
	<u>5,630</u>	<u>5,927</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year the Charity made payments of £34,400 (£37,600 in 2020) to the trustee, Mr B Wales for services provided to the Charity. This payment is not related to his role as a trustee.

Key Management

The Trustees consider the roles of key management to be those of the Trustees and Elders. The Elders do not receive any remuneration and Trustee's remuneration is disclosed above.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

HAREFIELD CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

5. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	46,525	49,725
Other pension costs	556	556
	<u>47,081</u>	<u>50,281</u>

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

	31.3.21	31.3.20
All employees	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	71,268	-	71,268
Investment income	<u>1,692</u>	<u>-</u>	<u>1,692</u>
Total	<u>72,960</u>	<u>-</u>	<u>72,960</u>
EXPENDITURE ON			
Charitable activities			
Facilities	14,285	254	14,539
Activities and Administration	56,551	-	56,551
Support and Gifts	<u>5,927</u>	<u>-</u>	<u>5,927</u>
Total	<u>76,763</u>	<u>254</u>	<u>77,017</u>
NET INCOME/(EXPENDITURE)	<u>(3,803)</u>	<u>(254)</u>	<u>(4,057)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	410,962	254	411,216
TOTAL FUNDS CARRIED FORWARD	<u>407,159</u>	<u>-</u>	<u>407,159</u>

HAREFIELD CHURCH**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021****7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	400,000	11,020	411,020
DEPRECIATION			
At 1 April 2020	-	8,155	8,155
Charge for year	-	824	824
At 31 March 2021	-	8,979	8,979
NET BOOK VALUE			
At 31 March 2021	400,000	2,041	402,041
At 31 March 2020	400,000	2,865	402,865

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other debtors	1,156	1,417

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other creditors	2,508	1,843

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	407,159	1,928	409,087
TOTAL FUNDS	407,159	1,928	409,087

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,202	(64,274)	1,928
TOTAL FUNDS	66,202	(64,274)	1,928

HAREFIELD CHURCH**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 March 2021**10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	410,962	(3,803)	407,159
Restricted funds			
Restricted	254	(254)	-
TOTAL FUNDS	<u>411,216</u>	<u>(4,057)</u>	<u>407,159</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,960	(76,763)	(3,803)
Restricted funds			
Restricted	-	(254)	(254)
TOTAL FUNDS	<u>72,960</u>	<u>(77,017)</u>	<u>(4,057)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	410,962	(1,875)	409,087
Restricted funds			
Restricted	254	(254)	-
TOTAL FUNDS	<u>411,216</u>	<u>(2,129)</u>	<u>409,087</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,162	(141,037)	(1,875)
Restricted funds			
Restricted	-	(254)	(254)
TOTAL FUNDS	<u>139,162</u>	<u>(141,291)</u>	<u>(2,129)</u>

HAREFIELD CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

Restricted Fund

The Restricted Fund is for the restricted assets and their related costs.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.