



**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**HAREFIELD CHURCH**

Brindley Millen Ltd  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

## **HAREFIELD CHURCH**

### **CONTENTS OF THE FINANCIAL STATEMENTS** **for the Year Ended 31 March 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 13
<b>Detailed Statement of Financial Activities</b>	14

## **HAREFIELD CHURCH**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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

##### **Our Mission**

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

Our mission is 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.

##### **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.

## **HAREFIELD CHURCH**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2022**

#### **ACHIEVEMENT AND PERFORMANCE** **A CHALLENGING YEAR**

This year has been both challenging and encouraging. Challenging in that it has taken time for people to feel comfortable and safe meeting together again in larger groups. But encouraging in that we have seen a steady growth in numbers returning to the various meetings and activities that make up church life.

The previous year of 2020/21 our work as a church in community were severely restricted due to the Coronavirus pandemic. It was not until May 2021 that we saw restrictions removed enough for us to resume church services. Our first Sunday morning service back in the church building took place on Sunday May 23, Pentecost Sunday, which seemed rather apt.

Following the relaxation of more Covid-19 restrictions from July 2021, we were able to open up all our usual church and community activities. These included:-

- Maybury Open Door
- Jelly Tots
- Coffee Connect Groups
- Prayer meetings
- Midweek teaching and other courses

#### **Normal service has now been resumed**

Jelly Tots restarted in September 2021 with over 40 attending the first session. This has continued to further grow as the word spread of the reopening and new parents and carers joined us.

Another milestone has been the restarting of face-to-face pastoral visits. Like many organisations, we extensively used Zoom for meetings, such as, Sunday services, home groups, Coffee Chat Rooms, management meetings, so as to keep contact and provide pastoral care during the pandemic.

Maybury Open Door, which had been running as a Covid-19 support group for most of last year, started to reopen back to normal 'work', times and clients.

As the year progressed we have been able to re-open our doors to other charities and organisations, such as, "Great Open Door" and again host the local elections as a polling station.

Through all of this we have seen people returning to our meetings and congregations have slowly grown as people have felt comfortable meeting together again.

On 20 September 2021 Barry Wales retired from the position of fulltime Elder at Harefield church. He remains a Charity Trustee and still has an active involvement in the organisation. David Evans was appointed a fulltime Elder from 1 October 2021.

#### **Building and facilities**

During the year we have carried out a number of maintenance and repair jobs. These have included general maintenance. During the year we kicked off a project to replace all the lighting in the main hall with energy efficient LED strip lighting, this has been completed.

During the high winds in February 2022 the main car park gates were damaged beyond repair. We were able to purchase all metal fencing and gate materials for £1,800. This was a good price, as during this period the price of steel was rising on a daily basis due to a national shortage. This purchase did not include installations. The gates and fencing were installed later in year at a cost of £1,100. The main gates have also been replaced as they were destroyed in a storm and they now match the rest of the fencing at the back of the building.

#### **Being church**

As stated above, this year has been challenging, but above all it has been an encouraging time as we have seen people coming back to the church and our numbers continuing to grow.

Meetings with other charitable organisations we work with and other church leaders has helped as a focus for planning for this and the next year.

## **HAREFIELD CHURCH**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2022**

#### **FINANCIAL REVIEW**

##### **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.

##### **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.

We have hosted a First Aid course. The first aid course was open to group leaders and any others in the church who wanted to update their skills. It was also open to others from outside the church. The course was well attended and very well received.

##### **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. We have decided to reduce the amount of printed material we produce to reduce costs the unnecessary use of paper. To this end we are using Mailchimp, which is currently free of charge, to communicate with the church. We are looking next year at phone/computer apps to continue our program for reduction in paper use and to also streamline administration activities.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1149323

##### **Principal address**

Harefield Church Burgoyne Hatch  
Momples Road  
Harlow  
Essex  
CM20 3EH

**HAREFIELD CHURCH**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2022**

**Trustees**

Dr M R Eschle (resigned 10.1.22)  
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

Approved by order of the board of trustees on Dec 1, 2022 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 2022.

**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 15, 2022 11:18 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 15, 2022**

**HAREFIELD CHURCH****STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		67,726	-	67,726	66,201
Investment income	2	-	-	-	1
<b>Total</b>		67,726	-	67,726	66,202
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Facilities		13,733	-	13,733	8,822
Activities and Administration		53,237	-	53,237	49,822
Support and Gifts		5,677	-	5,677	5,630
<b>Total</b>		72,647	-	72,647	64,274
<b>NET INCOME/(EXPENDITURE)</b>		(4,921)	-	(4,921)	1,928
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		409,087	-	409,087	407,159
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>404,166</u>	<u>-</u>	<u>404,166</u>	<u>409,087</u>

The notes form part of these financial statements



**HAREFIELD CHURCH****BALANCE SHEET****31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	401,877	-	401,877	402,041
<b>CURRENT ASSETS</b>					
Debtors	8	1,103	-	1,103	1,156
Cash at bank and in hand		<u>3,592</u>	<u>-</u>	<u>3,592</u>	<u>8,398</u>
		4,695	-	4,695	9,554
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(2,406)</u>	<u>-</u>	<u>(2,406)</u>	<u>(2,508)</u>
<b>NET CURRENT ASSETS</b>		<u>2,289</u>	<u>-</u>	<u>2,289</u>	<u>7,046</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		404,166	-	404,166	409,087
<b>NET ASSETS</b>		<u>404,166</u>	<u>-</u>	<u>404,166</u>	<u>409,087</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>404,166</u>	<u>409,087</u>
<b>TOTAL FUNDS</b>				<u>404,166</u>	<u>409,087</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Dec 1, 2022 and were signed on its behalf by:

John Maybury  
 John Maybury (Dec 1, 2022 14:30 GMT)  
 J R Maybury - Trustee

B I Wales  
 B I Wales - Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2022**

## 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.

### Critical accounting judgements and key sources of estimation uncertainty

Useful economic life of tangible fixed assets:

## Income

## Expenditure

### Tangible fixed assets

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.

## Taxation

The charity is exempt from tax on its charitable activities.

## Debtors

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

**Cash at bank and in hand**

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

## Creditors

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.

## Financial Instruments

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.

## **HAREFIELD CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the Year Ended 31 March 2022**

#### **1. ACCOUNTING POLICIES - continued**

##### **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.

##### **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**

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>-</u>	<u>1</u>

#### **3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Facilities	13,733	-	13,733
Activities and Administration	51,260	1,977	53,237
Support and Gifts	<u>5,677</u>	<u>-</u>	<u>5,677</u>
	<u>70,670</u>	<u>1,977</u>	<u>72,647</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:

	31.3.22	31.3.21
	£	£
Project Nepal	2,447	1,800
S&C McGoldrick - DDR Congo	1,200	1,200
Sjoerd & Rachel van Veen - Niger	1,200	1,700
Heart 4 Harlow	180	180
UK - Counties Evangelists	300	300
Gift to people in need	<u>350</u>	<u>450</u>
	<u>5,677</u>	<u>5,630</u>

## **HAREFIELD CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the Year Ended 31 March 2022**

#### **4. TRUSTEES' REMUNERATION AND BENEFITS**

	31.3.22	31.3.21
	£	£
Trustees' salaries	35,450	34,400
Trustees' pensions paid	<u>560</u>	<u>-</u>
	<u>36,010</u>	<u>34,400</u>

During the year the Charity made payments of £19,450 (£34,400 in 2021) to the trustee, Mr B Wales for services provided to the Charity. This payment is not related to his role as a trustee.

During the year the Charity made payments of £16,560 (2021: £nil), of which £560 is employers pension, to the trustee, Mr D Evans as part of his employment as Elder in the church. 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. All remuneration is disclosed above.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### **5. STAFF COSTS**

	31.3.22	31.3.21
	£	£
Wages and salaries	47,629	46,525
Other pension costs	<u>1,116</u>	<u>556</u>
	<u>48,745</u>	<u>47,081</u>

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

	31.3.22	31.3.21
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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	66,201	-	66,201
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total</b>	66,202	-	66,202
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Facilities	8,822	-	8,822
Activities and Administration	49,822	-	49,822
Support and Gifts	5,630	-	5,630
	<u>        </u>	<u>        </u>	<u>        </u>
<b>Total</b>	<u>64,274</u>	<u>-</u>	<u>64,274</u>

**HAREFIELD CHURCH****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2022****6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME</b>	1,928	-	1,928
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	407,159	-	407,159
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>409,087</u>	<u>-</u>	<u>409,087</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021	400,000	11,020	411,020
Additions	<u>-</u>	<u>698</u>	<u>698</u>
At 31 March 2022	<u>400,000</u>	<u>11,718</u>	<u>411,718</u>
<b>DEPRECIATION</b>			
At 1 April 2021	-	8,979	8,979
Charge for year	<u>-</u>	<u>862</u>	<u>862</u>
At 31 March 2022	<u>-</u>	<u>9,841</u>	<u>9,841</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>400,000</u>	<u>1,877</u>	<u>401,877</u>
At 31 March 2021	<u>400,000</u>	<u>2,041</u>	<u>402,041</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other debtors	<u>1,103</u>	<u>1,156</u>

**HAREFIELD CHURCH****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2022****9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Other creditors	<u>2,406</u>	<u>2,508</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	409,087	(4,921)	404,166
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>409,087</u>	<u>(4,921)</u>	<u>404,166</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	67,726	(72,647)	(4,921)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>67,726</u>	<u>(72,647)</u>	<u>(4,921)</u>

**Comparatives for movement in funds**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	407,159	1,928	409,087
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>407,159</u>	<u>1,928</u>	<u>409,087</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	66,202	(64,274)	1,928
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>66,202</u>	<u>(64,274)</u>	<u>1,928</u>

## **HAREFIELD CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the Year Ended 31 March 2022**

#### **10. MOVEMENT IN FUNDS - continued**

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	407,159	(2,993)	404,166
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>407,159</u>	<u>(2,993)</u>	<u>404,166</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 £
<b>Unrestricted funds</b>			
General fund	133,928	(136,921)	(2,993)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>133,928</u>	<u>(136,921)</u>	<u>(2,993)</u>

#### **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 2022.