



**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 FOR HAREFIELD
CHURCH**

HAREFIELD CHURCH

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).

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

Trustees Annual Report

This year has been a year of slow but steady growth post the Covid-19 lockdowns. Our services, kids and youth groups and drop-in centres are returning to 'normal service'.

Being Church

Our Sunday services are well attended and growing. We have had the pleasure of dedicating young children, seeing people come to know God and being baptised. During the year we celebrated the many cultures in our congregation with an International weekend. We have started to hold more events, such as, breakfasts, bring and share lunches and these events have been well received and attended.

During this year we have been able to return to pre-Covid-19 times of running four youth groups on a Sunday plus a crèche. Due to our youth work being part of our church strategy we continue to attract young families to Harefield. We had the joy of seeing YC, our teenagers group, leading our Sunday services and also becoming engaged in other aspects of the church.

We are making use of the post Covid-19 'freedom' to use our building by holding weeks of prayer on specific needs locally, nationally and internationally with people meeting and praying together each day. These have been great times together and well attended.

We have run the Alpha course as an opportunity to find out more about the Christian faith and our 'Coffee Connect' groups grow as a result. These Coffee Connect groups are regular weekly midweek gatherings for fellowship, prayer, bible study and discussion. Alongside this our outreach team continues their ministry in the town and are out on Saturdays sharing the gospel.

In the Community

We have two drop-in centres running each week at the church.

- Jelly Tots, our parent and toddler group, meets on Friday mornings. The group continues to grow with up to 50+ children, parents and carers coming regularly. Run by volunteers from the church Jelly Tots is provides this free of charge to the community.
- On Thursdays Maybury Open Door, part of the Michael Roberts Charitable Trust, uses the church for a drop-in centre focusing on a wide range of adults including elderly, people with a disability, homeless, isolated people and others who just need to venture out and meet new friends. The centre seeks to promote the ability of people, and to encourage them to take an active role. There has been a steady growth in their clients following the Covid-19 period. Harefield Church makes no charge to the community or MRCT.

Other organisations use our facilities on a regular basis, such as, Great Open Door which is a schools ministry serving the schools in Harlow and the surrounding area by providing Christian assemblies and teaching Religious Education. They use our facilities for rehearsing, training and meetings.

Harefield Church is used as a Polling Station for local and national elections.

HAREFIELD CHURCH

Building

Maintenance and upkeep is ongoing. Several work days have been held through the year that have enabled us to finish updating the lighting in the main hall with energy efficient LED strip lighting. We are now turning our attention to the lighting in the rest of the buildings which are being updated to the same energy efficient LED lighting.

We have completed the project of replacing fencing and main gates to the church site.

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, Deacons 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 through the church website and providing newsletters electronically using Mailchimp online software.

During the year implemented an online product 'ChurchSuite'. This provides new processes and functionality for the church, such as, electronically registering of children attending groups via their App, names and addresses of members, rotas and events calendar. Each member can now have the ChurchSuite app on their smart phones enabling access to church information appropriate to their church role, for example, a youth leader access to rotas and Kids attendance register along with the standard members' contact details. The annual cost of this app has been offset by cancelling website plugins which are now encompassed within ChurchSuite. This continues our plans to continually review and reduce our dependency on printed paper.

As I said at the start, we have seen growth through this year and for that we give God all the praise and glory for His continued provision for us.

David Evans
Trustee

HAREFIELD CHURCH

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.

HAREFIELD CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1149323

Principal address

Harefield Church
Burgoyne Hatch
Momples Road
Harlow
Essex
CM20 3EH

Trustees

M D Hundley
J R Maybury
B I Wales
D Evans

Independent Examiner

Sergio Dimech
Sailings House
Water Lane,
Roydon,
CM20 5DR

Telephone

01279 445018

Email

info@harefieldchurch.org

Website

www.harefieldchurch.org

Approved by order of the board of trustees on 26 April 2024 and signed on its behalf by:



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B.I.Wales - Trustee

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 2023.

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 2011 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

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.



Sergio Dimech
ACCA Affiliate
Sailings House
Water Lane,
Roydon,
CM20 5DR

Date: 28 April 2024

HAREFIELD CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 March 2023

	Notes	Unrestricted Funds	Restricted Funds	31.3.23 Total Funds	31.3.22 Total Funds
		£	£	£	£
INCOME AND					
ENDOWMENTS FROM					
Donations & Legacies		66,101	0	66,101	67,726
Investment Income	2	0	0	0	0
Total		66,101	0	66,101	67,726
EXPENDITURE ON					
Charitable activities					
Expended					
Facilities		11,291	0	11,291	13,733
Activities and Administration		51,101	0	51,101	53,237
Support and Gifts	3	4,803	0	4,803	5,677
Total		67,195	0	67,195	72,647
NET					
INCOME/(EXPENDITURE)		(1,094)	0	(1,094)	(4,921)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		404,166	0	404,166	409,087
TOTAL FUNDS CARRIED FORWARD		403,072	0	403,072	404,166

HAREFIELD CHURCH

BALANCE SHEET

31 March 2023

	Note	Unrestricted Fund	Restricted Fund	31.03.23 Total Funds	31.03.22 Total Funds
FIXED ASSETS		£	£	£	£
Tangible Assets	7	400,875	0	400,875	401,877
CURRENT ASSETS					
Debtors	8	793	0	793	1,103
Cash at bank and in hand		2,546	0	2,546	3,592
Total Current Assets		3,339	-	3,339	4,695
CREDITORS					
Creditors due within one year					
Creditors	9	1,142	0	1,142	(2,406)
NET CURRENT ASSETS		2,197	0	2,197	2,289
NET ASSETS		403,072	0	403,072	404,166
FUNDS					
Unrestricted Funds		403,072	-	403,072	404,166
Restricted Funds		-	0	0	0
TOTAL FUNDS		403,072	0	403,072	404,166

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2024 and were signed on its behalf by:


J R Maybury - Trustee



B I Wales - Trustee

**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 2019)', 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 under the historical cost convention.

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 (£).

Critical accounting judgements and key sources of estimation uncertainty

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.

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 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.

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

Tangible fixed assets

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.

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 the 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.

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

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

2. INVESMENT INCOME

	31.03.23	31.03.22
	£	£
Deposit account interest	-	-

3. CHARITABLE ACTIVITIES COSTS

EXPENDITURE ON	Direct	Support	
Charitable activities Expended	Costs	Costs	Totals
Facilities	11,291	-	11,291
Activities and Administration	48,425	2,676	51,101
Support and Gifts	4,803	-	4,803
Total	64,519	2,676	67,195

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:

	31.3.2023	31.3.2022
	£	£
Project Nepal	1,524	2,447
S&C McGoldrick - DDR Congo	1,200	1,200
Sjoerd & Rachel van Veen - Niger	1,200	1200
Heart 4 Harlow	180	180
UK - Counties Evangelists	600	300
Gifts to people in need	100	350
Total	4,804	5,677

HAREFIELD CHURCH

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

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.03.23	31.03.22
	£	£
Trustees' salaries	32,000	35,450
Trustees' pensions paid	1,600	560
Deposit account interest	<u>33,600</u>	<u>36,010</u>

During the year the Charity made payments of £33,600 (2021: £16,560), of which £1,600 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 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

	31.03.23	31.03.22
	£	£
Wages and salaries	43,710	47,629
Other pension costs	2,689	1,116
	<u>46,399</u>	<u>48,745</u>

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

	31.03.23	31.03.22
All employees	1	1

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	Restricted Funds	31.3.22 Total Funds
		£	£	£
INCOME AND ENDOWMENTS FROM				
Donations & Legacies		67,726	0	67,726
Investment Income	2	0	0	0
Total		67,226	0	67,726
EXPENDITURE ON Charitable activities				
Expended				
Facilities		13,733	0	13,733
Activities and Administration		53,237	0	53,237
Support and Gifts	3	5,677	0	5,677
Total		72,647	0	72,647
NET INCOME/(EXPENDITURE)		(4,921)	0	(4,921)
RECONCILIATION OF FUNDS				
Total Funds Brought Forward		409,087	0	409,087
TOTAL FUNDS CARRIED FORWARD		404,166	0	404,166

HAREFIELD CHURCH

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

7. TANGIBLE FIXED ASSETS

	Freehold Property	Fixture and fittings	Total
	£	£	£
Cost or Valuation			
Brought Forward 1.04.2022	400,000	11,718	411,718
Additions in Year	-	-	-
Disposals in Year	-	-	-
As at 31 March 2023	<u>400,000</u>	<u>11,718</u>	<u>411,718</u>
Depreciation			
Brought Forward 1.04.2022	-	9,841	9,841
Additions in Year	-	1,002	1,002
Disposals in Year	-	-	-
As at 31 March 2023	<u>-</u>	<u>10,843</u>	<u>10,843</u>
Net Book Values			
As at 31 March 2023	<u>400,000</u>	<u>875</u>	<u>400,875</u>
As at 31 March 2022	<u>400,000</u>	<u>1,877</u>	<u>401,877</u>

8. DEBTORS: AMOUNTS FALLING WITHIN ONE YEAR

	31.03.23	31.03.22
	£	£
Other debtors	793	1,103

9. CREDITORS: AMOUNTS FALLING WITHIN ONE YEAR

	31.03.23	31.03.22
	£	£
Other creditors	1,142	2,406

HAREFIELD CHURCH

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

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
Unrestricted funds			
General fund	404,166	(1,094)	403,072
TOTAL FUNDS	<u>401,166</u>	<u>(1,094)</u>	<u>403,072</u>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	66,101	(67,195)	(1,094)
TOTAL FUNDS	<u>66,101</u>	<u>(67,195)</u>	<u>(1,094)</u>

Comparatives for movement in funds

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

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

	Incoming resources	Resources expended	At 31.3.22
Unrestricted funds			
General fund	67,726	(72,647)	(4,921)
TOTAL FUNDS	<u>67,726</u>	<u>(72,647)</u>	<u>(4,921)</u>

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

10. MOVEMENT IN FUNDS

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

	At 1.4.21	Net movement in funds	At 31.3.23
Unrestricted funds			
General fund	409,087	(6,015)	403,072
TOTAL FUNDS	<u>409,087</u>	<u>(6,015)</u>	<u>403,072</u>

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

	Incoming resources	Resources expended	At 31.3.23
Unrestricted funds			
General fund	133,827	(139,842)	(6,015)
TOTAL FUNDS	<u>133,827</u>	<u>(139,842)</u>	<u>(6,015)</u>

Restricted fund

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

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

HAREFIELD CHURCH

Contact Information

Harefield Church
Burgoyne Hatch
Momples Road
Harlow
Essex CM20 3EH
United Kingdom

Tel 01279 445018

Email info@harefieldchurch.org

Website www.harefieldchurch.org

Charity No. 1149323





Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Harefield Church

**On accounts for the year
ended**

31 March 2023

**Charity no
(if any)**

1149323

Set out on pages

1 to 18

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

**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 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.

**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 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:

S Dimech

Date:

28/04/2024

Name:

Sergio Dimech

**Relevant professional
qualification(s) or body
(if any):**

ACCA (AIA)

Address:

Sailings House

Water Lane, Roydon

CM19 5DR