

Annual Report And Accounts 2024



Harefield Church
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Harefield Church is a place where faith and real life intersect. A growing church where we make space for people of all ages with a broad mix from different generations and backgrounds.

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Annual Report 2024

for the year ended 31 March 2024

Harefield Church is a body of people whose faith in God and His reality in our lives are demonstrated daily. We continue to grow and all ages, generations, ethnicities and backgrounds are welcome.

Aim and Purposes

Harefield Church is a body of people whose faith in God and His reality in our lives are demonstrated daily. We continue to grow and all ages, generations, ethnicities and backgrounds are welcome.

Everyone has something to offer in the church, and we believe in creating a family atmosphere where we can grow and thrive together. In this our 70th year, the vision is to continue to see Harefield Church becoming a significant church impacting Harlow through its worship and witness with a people who are vibrant, passionate and devoted to God through Jesus Christ. The church is on a God-given mission to share the love of Jesus with everyone, everywhere. Harefield's purpose is to help equip each of us to use the gifts God has given us to accomplish His mission in the places we live, work, and play.

Objectives and Activities

The Church is committed to carrying out its activities firmly in line with evangelical Christian tradition and to encourage people to take part in the fullness of church life. We believe that God has made us for a purpose, and has designed us to live life in community with others. We are not a church divided into "Clergy and Laity". Rather we hold to the scriptural truth that we are all called to be involved in the operation and running of our church. As our relationships with God and other people deepen, and the work of the church grows. There are many ways to get involved in the life of the church or volunteering time with community projects. Our activities support our objectives:

- To advance the Christian faith for the benefit of all who want to hear ;
- 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 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 demonstrate a different and unique attitude to all in society with God's help.

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.

We have witnessed a continued growth in the church, additional members, spiritual depth added to people in the fellowship. Our Sunday services, children's work, youth groups and drop-in centres are running, extending and increasing in attendance.

Sunday services

Our Sunday services continue to be well attended and are growing. We have had the pleasure of dedicating young children, seeing people become Christians and being baptised. In this our 70th Anniversary year we have held several special events to celebrate and give thanks for God's faithfulness to us through the years. We continue to hold social gatherings, such as, communal breakfasts, bring and share lunches and evening dinners. These events have been well received and attended.

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 more teenagers involved in the music and worship, and also becoming engaged in other aspects of the church.

We are pleased to report that an increased number of members are participating in the running of the services, in music, administration and preaching.

Children and youth ministries

Our Sunday children's work continues to grow and develop. We maintain 3 Sunday groups for kids across an age range of 3 to 12 years old. These groups have grown with new families joining the church and, of course, children growing and moving into older groups.

The teenage group, YC, now meets on Sunday and on Wednesday evenings during the week. As this group has grown, they have started to lead Sunday services with their musicians. We are now hoping to increase to more than 3 or 4 youth services a year. We have held a Youth Alpha course during the year.

We are also hoping to establish a new group for older young people.

Jelly Tots

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 provided free of charge to the community. This continues to be an extremely successful and popular work of the church.

Maybury Open Door

On Thursdays Maybury Open Door, part of the Michael Roberts Charitable Trust (MRCT), 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 and the charity makes no charge to the community or MRCT.

Courses

We are in the final process of planning to run the well-known Alpha course again as an opportunity for attendees to find out more about the Christian faith and our 'Coffee Connect' groups grow as a result. Alongside this our outreach team continues their ministry in the town and are out on Saturdays sharing the gospel where people are.

Small groups

Our Coffee Connect groups meet regularly during week gathering for fellowship, prayer, bible study and discussion. These help with discipling in the Christian faith and provide pastoral care.

Other organisations

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.

Building and facilities

The building facility is a great benefit to us, and we aim to maintain it and keep it safe and welcoming. Several work days have been held through the year and improvements have been continued to be made. We have made vast improvements to our audio-visual equipment with three high-definition large screen monitors installed which has improved the experience of all our

members, we have reinstated our induction loop which facilitates those with hearing problems having access to the content of the services.

Church polices

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

Supporting other organisations

Members of the church also volunteer with other organisations in Harlow, such as, Great Open Door, Harlow Foodbank and 'Bump to Five'. With the experience that we have available to us amongst our staff and volunteers the charity 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.

We have continued to utilise and expand our scope on 'ChurchSuite' and have brought into use new functions which assist in our efficiency and communication as a fellowship. Each member can have the ChurchSuite app on their smartphones 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.

Volunteers

In order to run our activities along with our staff we have an amazing band of volunteers that serve faithfully and enthusiastically. Over 60 individuals serve in various ways in our church and community life, such as, facilities maintenance, children's groups, musicians, catering, technical and media. There are roles where everyone, as part of the church, can have an opportunity to help and serve.

Financial review

During the year, total incoming resources amounted to £75,972 (2023: £66,101). The primary component related to general donations to the church.

Expenditure totaled £74,014 (2023: £67,195). The charity therefore had a surplus of £1,958 (2023: Deficit of £1,094).

During 2024 the charity spent £3,042, as Capital Expenditure, on the purchasing and installing large TV monitor screens in the main auditorium. These are shown in the Fixed Assets of the charity and are being depreciated over 5 years. There was no capital expenditure in 2023.

The Trustees are aware the reserves held by the charity are tied up more in fixed assets, for example, the property, rather than in more liquid assets. We are seeing our incoming growing in 2024 and this is continuing into 2025. But these increase are being offset by the high level of inflation currently where we are seeing our costs being increased by our providers, such as, wages, gas, electricity and insurance costs. We continually monitor are income and costs and are always looking to improve the liquidity of the charity during the year and create improvement to our general reserves.

To monitor the financial situation of the charity we produce a monthly finance report issued to the Trustees, staff and key volunteers.

Structure, governance and management

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.

Trustee responsibilities

Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice). The keeping of accounting records that provide the necessary information for financial statements with reasonable accuracy that comply with the Charities Act 2011.

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.

So far the Trustees are aware:

- There is no relevant audit information of which the Charity's auditor is unaware;
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Reference and administrative details

CIO Number	1149323
Principle Address	Harefield Church Momples Road Harlow Essex CM20 3EH
Trustees	M D Hundley J R Maybury D C J Evans B I Wales
Auditors	Lawrence & Company Accountants Ltd 26 Bell Street Sawbridgeworth Hertfordshire CM21 9AN

Approved by order of the board of trustees on 27 November 2024 and signed on its behalf by:



B.I.Wales - Trustee

Examiners Unqualified Report

for the year ended 31 March 2024

Independent Examiners Report to the Trustees of Harefield Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 10 to 19

Responsibility and basis of report

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

Independent examiners 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 charity 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.

Colin Peacock FCCA MAAT (Reporting Accountant)

For and on behalf of Lawrence & Company.
26 Bell Street
Sawbridgeworth
Hertfordshire
CM21 9AN

19 November 2024

Accounts

for the year ended 31 March 2024

Statement of Financial Activities

	Note	2024			2023		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
Income from:							
Donations and legacies	4	75,972		75,972	66,101	0	66,101
Investments	5	0		0	0		0
Total income		75,972	0	75,972	66,101	0	66,101
Expenditure on:							
Charitable activities	6	74,014		74,014	67,195		67,195
Total expenditure		74,014	0	74,014	67,195	0	67,195
Net income / (expenditure)		1,958	0	1,958	(1,094)	0	(1,094)
Reconciliation of funds							
Total funds brought forward		403,072	0	403,072	404,166	0	404,166
Total funds carried forward		405,030	0	405,030	403,072	0	403,072

Statement of Financial Position

		2024		2023
	Note	£	£	£
Fixed assets				
Tangible assets	11		403,411	400,875
Current assets				
Debtors	12	1,020		793
Cash at bank and in hand		3,181		2,546
Total income		4,201		3,339
Creditors: amounts falling due within one year	13	(2,582)		(1,142)
		1,619		2,197
Total current assets less current liabilities			405,030	400,875
Creditors: amounts falling due after one year			0	
Net assets			405,030	403,072
Funds of the charity				
Unrestricted funds			405,030	403,072
Restricted funds			0	0
Total charity funds			405,030	403,072

Statement of Cash Flows

	2024	2023
	£	£
Cash flows from operating activities		
Cash (used in)/generated from operations (below)	635	(1,046)
Cash flows from investing activities		
Interest received	0	0
Cash flows from financing activities		
Net repayment of long term borrowings	0	0
Change in cash and cash equivalents in the reporting period	635	(1,046)
Cash and cash equivalents at the beginning of the reporting period	2,546	3,592
Cash and cash equivalents at the end of the reporting period	3,181	2,546

Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	1,958	(1,094)
Adjustments for:		
Depreciation charged	506	1,001
Other losses/(gains) on subsequent recognition of tangible assets	(3,042)	0
Decrease/(increase) in debtors	(227)	311
(Decrease)/increase in creditors	1,440	(1,264)
Interest received	0	0
Change in cash and cash equivalents in the reporting period	635	(1,046)

Approval of the accounts

These accounts were approved by the Trustees on 27 November 2024

Signed for and on behalf of the Trustees by:



B I Wales – Trustee

Notes to the financial statements

Notes to financial statements 31 March 2024

1. General information

The charity is a public benefit entity and a charity registered in England and Wales. The address of the registered office is Harefield Church, Momples Road, Harlow, CM20 3EH

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', and the 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) (Charities SORP (FRS 102))

3. Accounting policies

Basis of preparing the financial statements and assessment of going concern

The financial statements have been prepared on the historical cost basis. They are prepared in sterling, which is the functional currency of the charity.

Going concern

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

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial 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 recognised at amortised cost using the effective interest method.

Funding accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- 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.

4. Income from donations and legacies

	Unrestricted	Restricted	Total 2024
	£	£	£
Regular offerings	63,744	0	63,744
Legacies	0	0	0
Donations for use of church facilities	11,646	0	11,646
Gift Aid recoverable	582	0	582
Total income	75,972	0	75,972

	Unrestricted	Restricted	Total 2023
	£	£	£
Regular offerings	55,977	0	55,977
Legacies	0	0	0
Donations for use of church facilities	520	0	520
Gift Aid recoverable	9,604	0	9,604
Total income	66,101	0	66,101

5. Investment income

	2024	2023
	£	£
Deposit account interest	-	-

6. Expenditure on charitable activities

		Unrestricted	Restricted	Total 2024
	Note	£	£	£
Premises and facilities		10,606	0	10,606
Depreciation		506	0	506
Activities and administration		52,712	0	52,712
Ministry Support		6,601	0	6,601
Support costs		3,589	0	3,589
Total income		74,014	0	74,014

		Unrestricted	Restricted	Total 2023
		£	£	£
Premises and facilities		11,096	0	11,096
Depreciation		1,001	0	1,001
Activities and administration		47,553	0	47,553
Ministry Support	7	4,869	0	4,869
Support costs		2,676	0	2,676
Total income		67,195	0	67,195

7. Ministry Support

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:

	2024	2023
	£	£
Project Nepal	1,800	1,524
S&C McGoldrick - DDR Congo	1,700	1,200
Sjoerd & Rachel van Veen - Niger	1,700	1,200
Kidz Klub	500	0
Great Open Door	72	65
Heart 4 Harlow	180	180
UK - Counties Evangelists	300	600
Support gifts	349	100
Total	6,601	4,869

8. Audit fees

	2024 £	2023 £
Fees payable to the independent auditor for:		
Audit of the financial statements	<u>1,440</u>	<u>1,000</u>

9. Staff costs and trustee remuneration

	2024 £	2023 £
Salaries	47,266	43,710
Social security costs	0	0
Pension costs	<u>2,982</u>	<u>2,689</u>
	<u>50,248</u>	<u>46,399</u>

No employee earned more than £60,000 during the year.

During the year the Charity made payments of £36,676 (2022: £33,660), of which £2,426 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.

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

	2024 No.	2023 No.
Average head count	1	1

10. Trustee remuneration

Other than those trustee(s) identified in note 9, no other trustees were remunerated by the charity.

11. Tangible fixed assets

	Freehold Property	Fixture and fittings		Total
	£	Unrestricted £	Restricted £	£
Cost or Valuation				
Brought Forward 1.04.2023	400,000	9,302	2,416	411,718
Additions in Year	-	3,042		3,042
Disposals in Year	-	-	-	0
As at 31 March 2024	400,000	12,344	2,416	414,760
Depreciation				
Brought Forward 1.04.2023	-	8,427	2,416	10,843
Additions in Year	-	506	-	506
Disposals in Year	-	-	-	-
As at 31 March 2024	0	8,933	2,416	11,349
Net Book Values				
As at 31 March 2024	400,000	3,411	0	403,411
As at 31 March 2023	400,000	875	0	400,875

12. Debtors: amounts falling within one year

	2024 £	2023 £
Gift aid receivable	1,020	793
Prepayments and accrued income	-	-
	1,020	793

13. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>2,582</u>	<u>1,142</u>
	<u>2,582</u>	<u>1,142</u>