

HOPE CHURCH HARROGATE

England & Wales · Charity number 1151360

Details

Status	Registered
Legal form	Charitable company
Company number	08420082
Registered	2013-03-25
Register	View on the Charity Commission register

Contact

Address	125 Main Street 125 Main Street Garforth Leeds LS25 1AF
Phone	01423443037
Email	hello@hopeharrogate.co.uk
Website	www.hopeharrogate.co.uk

Activities

Objects: 4 THE CHARITY'S OBJECTS FOR THE PUBLIC BENEFIT ARE:A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN HARROGATE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES OF THE CHARITY MAY FROM TIME TO TIME THINK FIT AND TO FULFILL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.B) TO RELIEVE AGED PERSONS AND PERSONS IN CONDITIONS OF NEED, HARDSHIP, SICKNESS, OR DISTRESS ARISING THEREFROM WHETHER IN CONNECTION WITH HOUSING OR ACCOMMODATION OR SHELTER OR ANY OTHER PURPOSE (WHETHER BY WAY OF LOAN GIFT THE PROVISION OF ACCOMMODATION OR SHELTER OR IN ANY OTHER WAY) IN HARROGATE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;C) TO ADVANCE EDUCATION WHETHER OF CHILDREN (ABOVE OR BELOW COMPULSORY SCHOOL AGE) OR OF ADULTS

Activities: Advancing the Christian faith by holding regular Sunday and mid-week meetings for worship and teaching. Running Alpha courses.Relief of poverty by working with and supporting other churches and organisations including town pastors; Lifeline Harrogate (housing for homeless) Harrogate food bank and

Horizon Life (support of reformed addicts)school work and our own childrens work

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Leeds City
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£267,224	£294,710	-	-
2024-03-31	£244,140	£236,891	-	-
2023-03-31	£269,213	£262,198	-	-
2022-03-31	£260,009	£211,463	-	-
2021-03-31	£251,737	£218,710	-	-

Trustees

Name	Role	Appointed
Stephen Williams	Chair	2015-04-01
Darren Kunar		2021-12-02
David Jeremy Marsh		2022-10-06
Oluwatoyin Rasidat Akinrinola		2022-10-06
Paolo Zambonini		2021-12-02
Rebecca Elizabeth Shepherd		2022-10-06

Accounts

Registered Charity no. 1151360
Registered Company no. 08420082

HOPE Church Harrogate

Trustees Annual Report and Accounts

Year Ended 31st March 2025



HOPE Church Harrogate

Year Ended 31st March 2025

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HOPE Church Harrogate

Year Ended 31st March 2025

Legal and Administrative Information

Reference

The Charity is called "HOPE Church Harrogate" and is registered with the Charity Commission for England and Wales as a charitable company, limited by guarantee. The charity was registered with the Charity Commission on the 25th of March 2013.

Registered Charity Number 1151360

Registered Company Number 08420082

Registered Office 125 Main Street
Garforth
Leeds
LS25 1AF

Website www.hopeharrogate.co.uk

The Charity Trustees/ Company Directors Stephen Williams Chair
Oluwatoyin Akinrinola
David Marsh
Rebecca Shepherd
Darren Kunar
Paolo Zambonini
Adam Price *Resigned 8th May 2024*

Primary Bankers CAF Bank Ltd
25 Kings Hall Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

HOPE Church Harrogate

Year Ended 31st March 2025

Trustee's Annual Report

The trustees, who are also directors of the charity for the purposes of company law, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

The charitable company was incorporated on 26 February 2013.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The charity's objects for the public benefit are:

- a) To advance the Christian faith in accordance with our Statement of Beliefs appearing within this report, in Harrogate and in such other parts of the United Kingdom or the world as the trustees of the charity may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.
- b) To relieve aged persons and persons in conditions of need, hardship, sickness, or distress arising therefrom whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation or shelter or in any other way) in Harrogate and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit;
- c) To advance education, whether of children (above or below compulsory school age) or of adults.

Significant Activities

HOPE Church works out these aims and objectives through its members by:

Holding regular meetings in public locations such as town centres, parks and local community centres; as well as our regular Sunday morning meeting in the main hall of Ashville College in Harrogate which provides an opportunity to worship and hear practical Biblical teaching. All these meetings are open to anyone who wishes to attend and recordings of the teaching are freely available to the public via our website. We also hold courses such as "Alpha" that are promoted in public venues such as cafés and bars and are open to anyone of any faith or none to attend; as are our other regular times of prayer and worship.

Working with, supporting and partnering with other churches and organisations in the area that help alleviate poverty. We are also proactively involved in the work of "Reflect" (Pregnancy Choice & Loss Support) and "The Village Harrogate" (helping vulnerable new mothers) which were groups started by and supported by members of HOPE Church.

Running our own children's work via "HOPE Kids" activities.

The charity carries out a wide range of activities in support of its charitable aims. The trustees consider that these activities, provide benefit to both active members of the Church and the wider community of Harrogate.

Public Benefit

The trustees have complied with the duty in section 17 (5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

HOPE Church Harrogate

Year Ended 31st March 2025

Trustee's Annual Report

Grantmaking

HOPE Church aims to be a generous church and as such we regularly try to give donations and/or grants to other organisations and at times individuals that the Trustees feel are in line with our charitable objectives.

Volunteers

In there are approximately 100 individuals volunteering in a wide variety of roles that support and enable Sunday morning meetings and the delivery of charitable aims from week to week.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During the year under review, the main area of progress and achievement included:

1. Continued Sunday morning meetings, with growth in attendance, providing an opportunity for worship, practical biblical teaching, and community building, including online streaming via YouTube.
2. Ran two successful 'Alpha' courses, as part of the national initiative.
3. Strengthening our volunteer teams, including seeing significant increase in young people participating.
4. Expanding our Staff Team to enable focus on The Village Community Hub and Pastoral Care within the church.
5. Broadening of activities through The Village, including a Conversation Café for non-native English speakers, and increasing opening hours for the Baby Bank.
6. Investing in our Midweek Groups to catalyse friendship, equip people, and grow in spiritual formation.
7. Developing our mutually beneficial international links with churches in Kenya and Cambodia and a charitable project that relieves poverty in Tanzania.
8. Granted financial gifts and practical support to individuals in need and to other charitable organisations with similar objectives.

HOPE Church Harrogate

Year Ended 31st March 2025

Trustee's Annual Report

FINANCIAL REVIEW

Budget

When setting the budget, the trustees planned for a budgeted income figure of £240,303 (2024: £250,152).

On the expenditure side the Pastors discussed their plans for the year with the trustees who approved a deficit expenditure budget of £264,718 (2024: £250,152), with an expected deficit of £24,414.

Income

Overall our total income for the year was £267,224 (2024: £244,140); up 10% on the budget figure and up 9% from the overall income for 2024.

Expenditure

Overall our total expenditure for the year was £294,710 (2024: £236,891); up 10% on the budget figure and up 20% from the overall expenditure in 2024.

The overall deficit made in the year was £27,486.

Financial Position at the Year-end

On the 31st March 2025 Hope Church Harrogate held £120,364, of which £3,129 were restricted funds.

Reserves Policy

Hope Church will maintain unrestricted cash reserves at a level that covers a minimum of three months, and a target of six months, of gross salary expenses and ongoing fixed-term contract commitments. As of 31 March 2025, this is estimated to be a minimum of £37,295 and a target of £74,590. Any reserves exceeding this amount will be designated for projects such as the Building fund or Future staffing. These reserves are in place to ensure that the church can continue to operate even during periods of unusual expenses or unexpectedly low income.

Going Concern

On the date of signing the accounts the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

HOPE Church Harrogate

Year Ended 31st March 2025

Trustee's Annual Report

FUTURE PLANS

The church's planned initiatives for the current and subsequent financial years include continuation of the following:

1. Achieve sustainability for The Village as we reach and empower more families in the Harrogate region.
2. Continue developing clear Pastoral Care systems to help us fulfil our charitable objectives.
3. Reshape our Midweek Group offering to include new times of day and geographic locations, and to run longer-term groups promote the deepening of relationships.
4. Increase the reach of our participation in the national 'Alpha' initiative.
5. Pioneer new space and peer-input for people in the 18-30s age bracket.
6. Develop strategies for equipping people in prayer and bible reading.
7. Invest in our social media content, reaching new generations and using digital opportunities for spiritual formation.
8. Continued work with ChristCentral Churches to support other churches locally, nationally and internationally, especially in the training of leaders.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and Appointment of Trustees

New trustees are recruited and appointed on the recommendation of existing trustees/members from within the community of HOPE church. There is a required minimum of three trustees but no maximum number.

Induction and Training of Trustees

The induction and training of trustees is provided through in-house training with specific emphasis on safeguarding and external training provided for new trustees of faith-based charities by Stewardship.

HOPE Church Harrogate

Year Ended 31st March 2025

Trustee's Annual Report

STATEMENT OF BELIEFS

We believe in:

The one true God who lives eternally in three persons-the Father, the Son and the Holy Spirit.

The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.

The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God-fully trustworthy for faith and conduct.

The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.

The incarnation of God's eternal Son, the Lord Jesus Christ-born of the Virgin Mary; truly divine and truly human, yet without sin.

The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.

The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Savior of the world.

The justification of sinners solely by the grace of God through faith in Christ.

The ministry of God the Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.

The Church, the body of Christ both local and universal, the priesthood of all believers-given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.

The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.

HOPE Church Harrogate

Year Ended 31st March 2025

Trustee's Annual Report

TRUSTEES' RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Church's activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practices:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Church will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Church, and which enable them to ascertain its financial position, and which enable them to ensure the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

TRUSTEE APPROVAL

Name of Trustee: S..L WILLIAMS

Signed on behalf of the Trustees: 

Date of Approval: 16/12/2025

HOPE Church Harrogate

Year Ended 31st March 2025

Independent Examiner's Report

I report to the trustees on my examination of the financial statements of Hope Church Harrogate ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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 examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 17/12/2025

HOPE Church Harrogate

Year Ended 31st March 2025

Statement of Financial Activities

		2025		2024
		Unrestricted Funds	Restricted Funds	Total Funds
	Note	£	£	£
Income				
Donations and legacies		229,465	32,861	262,326
Charitable activities		2,206	-	2,206
Other income		2,664	28	2,692
Total Income	2	234,335	32,889	267,224
Expenditure				
Expenditure on charitable activities	3	239,013	46,640	285,653
Governance costs	4	9,057	-	9,057
Total Expenditure		248,070	46,640	294,710
Net Income / (Expenditure)		(13,735)	(13,751)	(27,486)
Net Income and Net Movement in Funds				
Total funds brought forward	13	145,621	2,229	147,850
Transfers	13	(14,651)	14,651	-
Total Funds Carried Forward	13	117,235	3,129	120,364

All income and expenditure derive from continuing activities.

HOPE Church Harrogate

Year Ended 31st March 2025

Statement of Financial Position

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	10	10,740	4,928
Current Assets			
Debtors	11	8,504	9,325
Cash at bank and in hand		118,997	152,681
		127,501	162,006
Creditors: amounts falling due within one year	12	17,877	19,084
Net Current Assets		109,624	142,922
Total Assets Less Current Liabilities		120,364	147,850
Net Assets	14	120,364	147,850
Funds of the Charity			
Unrestricted funds		117,235	145,621
Restricted funds	13	3,129	2,229
Total Charity Funds		120,364	147,850

Director's Responsibilities

The Directors of the company are the Trustees of the charity, for the purpose of company law. The Directors are satisfied that for the year ended on 31st March 2025 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

These financial statements were approved by the Board of Directors / Trustees of **Hope Church Harrogate (Registered Company number 08420082)** and authorised for issue by

Name of Trustee:

S.L. WILLIAMS

Signed on Behalf of the Trustees:



Date of Approval:

16/12/2025

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

Basis of Preparation

HOPE Church Harrogate is a charitable company, limited by guarantee, registered with the Charity Commission for England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The principal activity is to advance the Christian faith in accordance with the statement of beliefs.

The charity is a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS 102)(effective 1 January 2019), the Charities Act 2011, and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

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

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustee's annual report.
- Investment Income is included in the accounts when receivable.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, insurance, the costs of Trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on the following annual rates, which is written off on a straight-line basis over time estimated useful life of the asset.

Equipment	33% on cost
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Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Judgements and Key Sources of Estimation Uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations and legacies			
Donations	198,480	25,433	223,913
Gift aid	30,985	5,278	36,263
Grants	-	2,150	2,150
	<u>229,465</u>	<u>32,861</u>	<u>262,326</u>
Charitable activities			
Ticket income	2,206	-	2,206
	<u>2,206</u>	<u>-</u>	<u>2,206</u>
Other income			
Interest	2,664	28	2,692
Other	-	-	-
	<u>2,664</u>	<u>28</u>	<u>2,692</u>
Total Income	<u>234,335</u>	<u>32,889</u>	<u>267,224</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and legacies			
Donations	188,533	1,272	189,805
Gift aid	35,005	124	35,129
Grants	-	15,776	15,776
	<u>223,538</u>	<u>17,172</u>	<u>240,710</u>
Charitable activities			
Ticket income	2,679	-	2,679
	<u>2,679</u>	<u>-</u>	<u>2,679</u>
Other income			
Interest	254	14	268
Other	478	5	483
	<u>732</u>	<u>14</u>	<u>751</u>
Total Income	<u>226,949</u>	<u>17,172</u>	<u>244,140</u>

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Administration	9,701	1,100	10,801
Congregation meeting cost & church gatherings	37,000	-	37,000
Depreciation	5,497	-	5,497
Giving, discipleship & pastoral support	33,198	21,315	54,513
Outreach expenses	7,391	14,964	22,355
Projects and events	3,248	447	3,695
Staff salaries and expenses	138,761	8,814	147,575
Training expenses	4,217	-	4,217
	<u>239,013</u>	<u>46,640</u>	<u>285,653</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Administration	10,198	-	10,198
Congregation meeting cost & church gatherings	33,904	-	33,904
Depreciation	3,229	-	3,229
Giving, discipleship & pastoral support	32,257	-	32,257
Outreach expenses	8,731	14,962	23,693
Projects and events	1,855	-	1,855
Staff salaries and expenses	124,997	-	124,997
Training expenses	4,864	-	4,864
	<u>220,035</u>	<u>14,962</u>	<u>234,997</u>

4 Governance Costs

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Accountancy	8,723	-	8,723
Insurance	334	-	334
	<u>9,057</u>	<u>-</u>	<u>9,057</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Accountancy	1,560	-	1,560
Insurance	334	-	334
	<u>1,894</u>	<u>-</u>	<u>1,894</u>

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

5 Grants Payable

The total grants paid to institutions during the year were as follows

	2025	2024
Barnabas Community Church (1148096)	1,303	250
Christ Central Churches Worldwide (1151447)	29,476	17,510
City Valley Church (1155619)	-	375
Gateway Church (1087764)	7,000	-
Jubilee Plus (1159799)	2,880	2,880
Netmakers, Harrogate (1163939)	880	998
See Ability First International (1117305)	2,684	-
	<u>44,223</u>	<u>22,013</u>

Total grants or gifts made to individuals in the year were £6,943 (2024: nil) and were made in order to further our charitable objectives, helping those in need within our community.

6 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

7 Independent Examination Fees

Fees payable to the independent examiner for

	2025	2024
	£	£
Independent examination and preparation of the financial statements	1,622	1,560

8 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	120,735	99,665
Social security costs	3,204	2,059
Employer contributions to pension plans	9,241	7,326
	<u>133,180</u>	<u>109,050</u>

The average headcount of employees during the year was as follows:

	2025	2024
Average Head Count	6	5

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

Staff Costs Cont.

Number of employees who received employee benefits of more than £60,000 during the year was as follows:

	2025	2024
More than £60,000	0	0

Key Management Personnel

The charity considers its key management personnel to be the Trustees and Leadership Team, Three members of staff are on the leadership team, the total employee benefit received by key management personnel in the year was £98,274 (2024: Three staff, £83,598).

9 Trustee Remuneration and Expenses

The trustees did not receive any remuneration for their service as trustees. However, during the year Mr A Price held a contract of employment with the charity and received monthly remuneration.

The provision for trustees to receive remuneration, for the supply of services other than acting as a trustee, was provided within the articles of the charity. The remuneration provided to Mr A Price were for services provided in accordance with the charitable aims and no payment was made in their capacity a trustee. Mr A Price Stepped down from the Board in May 2024.

Mr A Price received a gross salary of £7,525 during the months in which he served on the board (2024: £42,997) with an employer pension contribution of £1,426 (2024: £5,431) for his pastoral services.

Due to the potential conflict of interest, trustees and close relatives of trustees are excluded from remuneration and benefits discussions where they/their relatives are potential beneficiaries of changes or awards being considered by the trustees

During the year one trustee incurred out of pocket expenses totalling £95 (2024: one trustee £1,494) which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustee's during the year was £27,023 (2024: £35,628).

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

10 Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2024	15,170	15,170
Additions	11,309	11,309
Disposals	-	-
At 31 March 2025	26,479	26,479
Depreciation		
At 1 April 2024	10,242	10,242
Charge for the year	5,497	5,497
Eliminated on disposal	-	-
At 31 March 2025	15,739	15,739
Carrying amount		
At 31 March 2025	10,740	10,740
At 31 March 2024	4,928	4,928

11 Debtors

	2025 £	2024 £
Accrued income	6,477	8,085
Other debtors	2,027	1,240
	8,504	9,325

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Tax and social security	-	3,369
Accruals	17,777	15,440
Deferred income	100	275
	17,877	19,084

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

13 Analysis of Charitable Funds

	1 April 2024 £	Income £	Expenditure £	Transfers £	31 March 2025 £
Unrestricted					
General fund	17,112	232,129	(240,585)	6,429	15,085
Designated					
Building fund	15,962	-	-	-	15,962
Future staffing	18,968	-	-	(18,968)	-
IT Hardware Savings	-	-	(358)	358	-
Pastoral fund	6,466	-	(3,868)	1,800	4,398
Projects	824	2,098	(3,248)	326	-
Reserve	76,597	-	-	-	76,597
The Village	9,692	108	(11)	(4,596)	5,193
Total Unrestricted Funds	145,621	234,335	(248,070)	(14,651)	117,235
Restricted					
Cambodia	-	445	(445)	-	-
Kenya	-	1,313	(1,313)	-	-
Newday gifts	-	447	(447)	-	-
Tanzania	-	1,590	(1,590)	-	-
The Village restricted	2,229	10,156	(24,694)	14,272	1,963
The Village - grant for training & equipment	-	1,000	-	-	1,000
The Village - grant for Conversation Cafe	-	350	(184)	-	166
Zambia Christmas Appeal	-	17,588	(17,967)	379	-
Total Restricted Funds	2,229	32,889	(46,640)	14,651	3,129
Fund Totals	147,850	267,224	(294,710)	-	120,364

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

Analysis of Charitable Funds Cont.

	1 April 2023 £	Income £	Expenditure £	Transfers £	31 March 2024 £
Unrestricted					
General fund	118,423	224,256	(220,019)	(105,548)	17,112
Designated					
Building fund	12,500	-	-	3,462	15,962
Future staffing	-	-	-	18,968	18,968
Pastoral fund	-	-	(55)	6,521	6,466
Projects	-	2,679	(1,855)	-	824
Reserve	-	-	-	76,597	76,597
The Village	9,678	14	-	-	9,692
Total Unrestricted Funds	140,601	226,949	(221,929)	-	145,621
Restricted					
The Village restricted	-	17,191	(14,962)	-	2,229
Total Restricted Funds	-	17,191	(14,962)	-	2,229
Fund Totals	140,601	244,140	(236,891)	-	147,850

Fund Descriptions

Building designated fund	An unrestricted fund being saved for a future church building purchase.
Future staffing designated fund	The Future Staffing Fund is a designated fund that reserves money for anticipated salaries of new staff members in the future.
Pastoral designated fund	The Pastoral Fund is a designated fund established to provide financial support for the pastoral care needs of our community. This fund enables our organisation to respond quickly and compassionately to individuals and families facing unexpected hardship or crises.
Projects designated fund	An unrestricted fund for resources earmarked for stand-alone projects and events.
Reserve designated fund	An unrestricted fund designated to hold the general reserve and other designated short-term savings.
The Village designated fund	An unrestricted fund designated for the social action project that seeks to alleviate poverty across Harrogate and the surrounding areas.
Kenya restricted fund	Donations collected to support Barnabus Community Church (Reg. Charity No. 1148096)
Tanzania restricted fund	Donations collected to support Joe and Hannah's work in Tanzania, sent through the charity See Ability First International (Reg. Charity No. 1117305)

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

The Village restricted fund	A restricted fund designated for the social action project that seeks to alleviate poverty across Harrogate and the surrounding
The Village - grant for training & equipment	Grant awarded to The Village project for for training, furniture and IT hardware for The Den
Zambia Christmas Appeal restricted fund	To hold restricted donations for Hope's contribution to the Zambia Christmas Appeal, Sent through the charity Christ Central Churches Worldwide (Reg. Charity No. 1151447)

Transfers Between Funds

A transfer between funds have been made from the designated staffing funds to the general fund as these funds were intended to be used in the years budget.

A transfer between funds have been made from the General funds to the Village restricted fund to support the costs of the Village Manager's Salary costs.

14 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Fixed assets	10,740	-	10,740
Current assets	124,372	3,129	127,501
Creditors less than 1 year	(17,877)	-	(17,877)
	<u>117,235</u>	<u>3,129</u>	<u>120,364</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed assets	4,928	-	4,928
Current assets	159,777	2,229	162,006
Creditors less than 1 year	(19,084)	-	(19,084)
	<u>145,621</u>	<u>2,229</u>	<u>147,850</u>

15 Related Party Transactions

HOPE Church Harrogate

Year Ended 31st March 2025

Notes to the Financial Statements

Ms E Zambonini held a contract of employment with the charity during the year and is a close family member to trustee Mr P Zambonini.

Ms E Zambonini received a gross salary of £17,955 (2024: £13,910) with an employer pension contribution of £5,707 (2024: £6,858) for her position as the Operations & Finance manager.

Due to potential conflicts of interest, trustees and close relatives of trustees are excluded from recruitment, remuneration and benefits discussions where they/their relatives are potential beneficiaries of changes or awards being considered by the trustees.

Mr A Price stepped down from the board in May 2024 before a contract of employment with the charity began with a close family member, Mrs J Price.

Mr S Williams was a trustee of ChristCentral Churches Worldwide until he stepped down from their board in December 2024. During the year under review £11,560 (2024: £17,510) was given by HOPE Church Harrogate to ChristCentral Churches Worldwide, a further £17,916 was given to ChristCentral Churches Worldwide as a response to their Zambia Christmas Appeal, and a further £1,850 (2024: £990) was paid to ChristCentral Churches for the cost of conferences, training and events. No money was owing to ChristCentral Churches at the end of the financial year.

16 Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
No later than 1 year	16,000	16,000
Later than 1 year but less than 5 years	20,000	36,000
Greater than 5 years	-	-
	<u>36,000</u>	<u>52,000</u>

HOPE CHURCH HARROGATE

England & Wales - Charity number 1151360

Accounts

Registered Charity no. 1151360
Registered Company no. 08420082

HOPE Church Harrogate

Trustees Annual Report and Accounts

Year Ended 31st March 2024



HOPE Church Harrogate

Year Ended 31st March 2024

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HOPE Church Harrogate

Year Ended 31st March 2024

Legal and Administrative Information

Reference

The Charity is called "HOPE Church Harrogate" and is registered with the Charity Commission for England and Wales as a charitable company, limited by guarantee. The charity was registered with the Charity Commission on the 25th of March 2013.

Registered Charity Number 1151360

Registered Company Number 08420082

Registered Office 125 Main Street
Garforth
Leeds
LS25 1AF

Website www.hopeharrogate.co.uk

The Trustees Stephen Williams Chair
Oluwatoyin Akinrinola
David Marsh
Rebecca Sheperd
Darren Kunar
Paolo Zambonini
Adam Price *Resigned 8th May 2024*

Primary Bankers CAF Bank Ltd
25 Kings Hall Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

HOPE Church Harrogate

Year Ended 31st March 2024

Trustee's Annual Report

The trustees, who are also directors of the charity for the purposes of company law, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

The charitable company was incorporated on 26 February 2013.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The charity's objects for the public benefit are:

- a) To advance the Christian faith in accordance with our Statement of Beliefs appearing within this report, in Harrogate and in such other parts of the United Kingdom or the world as the trustees of the charity may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.
- b) To relieve aged persons and persons in conditions of need, hardship, sickness, or distress arising therefrom whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation or shelter or in any other way) in Harrogate and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit;
- c) To advance education, whether of children (above or below compulsory school age) or of adults.

Significant Activities

HOPE Church works out these aims and objectives through its members by:

Holding regular meetings in public locations such as town centres, parks and local community centres; as well as our regular Sunday morning meeting in the main hall of Ashville College in Harrogate which provides an opportunity to worship and hear practical Biblical teaching. All these meetings are open to anyone who wishes to attend and recordings of the teaching are freely available to the public via our website. We also hold courses such as "Alpha" that are promoted in public venues such as cafés and bars and are open to anyone of any faith or none to attend; as are our other regular times of prayer and worship.

Working with, supporting and partnering with other churches and organisations in the area that help alleviate poverty. We are also proactively involved in the work of "Reflect" (Pregnancy Choice & Loss Support) and "The Village Harrogate" (helping vulnerable new mothers) which were groups started by and supported by members of HOPE Church.

Running our own children's work via "HOPE Kids" activities.

The charity carries out a wide range of activities in support of its charitable aims. The trustees consider that these activities, provide benefit to both active members of the Church and the wider community of Harrogate.

Public Benefit

The trustees have complied with the duty in section 17 (5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

HOPE Church Harrogate

Year Ended 31st March 2024

Trustee's Annual Report

Grantmaking

HOPE Church aims to be a generous church and as such we regularly try to give donations and/or grants to other organisations and at times individuals that the Trustees feel are in line with our charitable objectives.

Volunteers

There are approximately 100 individuals volunteering in a wide variety of roles that support and enable Sunday morning meetings and the delivery of charitable aims from week to week.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During the year under review, the main area of progress and achievement included:

1. Continued Sunday morning meetings, with growth in attendance, providing an opportunity for worship, practical biblical teaching, and community building, including online streaming via YouTube.
2. Ran two successful 'Alpha' courses, as part of the national initiative.
3. Strengthening our volunteer teams, including seeing significant increase in young people participating.
4. Partnering with Newday, a summer conference, to enable our young people to receive age-appropriate practical bible teaching and opportunities to grow in faith.
5. Investment into online presence, launching a new website to help people discover Hope and refining our social media channels to proactively pursue our charitable objectives.
6. A doubling of the number of families helped through The Village Baby Bank.
7. Recruitment of a strong Discipleship Lead to our Staff Team and Senior Leadership Team.
8. Establishing a Wider Leaders Community to aid leadership development and catalyse new areas of work in the Harrogate area
9. Building stronger, mutually beneficial international links with churches in Kenya and a charitable project that relieves poverty in Tanzania.
10. Granted financial gifts and practical support to individuals in need and to other charitable organisations with similar objectives.

HOPE Church Harrogate

Year Ended 31st March 2024

Trustee's Annual Report

FINANCIAL REVIEW

Budget

When setting the budget, the trustees planned for a healthy increase in donations. This gave an overall budgeted income figure of £250,152 (2023: £250,585).

On the expenditure side the Pastors discussed their plans for the year with the trustees who approved a balanced expenditure budget of £215,120 (2023: £250,268).

Income

Overall our total income for the year was £244,140 (2023: £269,213); down 2% on the budget figure and down 9% from the overall income for 2023.

Expenditure

Overall our total expenditure for the year was £236,891 (2023: £262,198); up 10% on the budget figure and down 10% from the overall expenditure in 2023.

Financial Position at the Year-end

On the 31st March 2024 Hope Church Harrogate held £146,850, of which £2,229 were restricted funds.

Reserves Policy

Hope Church will maintain unrestricted cash reserves at a level that covers a minimum of three months, and a target of six months, of gross salary expenses and ongoing fixed-term contract commitments. As of 31 March 2024, this is estimated to be a minimum of £38,299 and a target of £76,597. Any reserves exceeding this amount will be designated for projects such as the Building fund or Future staffing. These reserves are in place to ensure that the church can continue to operate even during periods of unusual expenses or unexpectedly low income.

Going Concern

On the date of signing the accounts the trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

HOPE Church Harrogate

Year Ended 31st March 2024

Trustee's Annual Report

FUTURE PLANS

The church's planned initiatives for the current and subsequent financial years include continuation of the following:

1. Pioneer new initiatives through The Village to help reach and empower more families in the Harrogate region.
2. Establish clear Pastoral Care systems to help us fulfil our charitable objectives.
3. Further developing our Wider Leaders Community to support and encourage broader growth in the church.
4. Expand our Midweek Group offering to include new times of day and geographic locations, providing pastoral care support and training for spiritual formation.
5. Increase the reach of our participation in the national 'Alpha' initiative.
6. Pioneer new connection points for people to find out about the Christian faith in Harrogate and Knaresborough
7. Develop strategies for equipping people in prayer and bible reading.
8. Continued work with Christ Central Churches to support other churches locally, nationally and internationally, especially in the training of leaders.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and Appointment of Trustees

New trustees are recruited and appointed on the recommendation of existing trustees/members from within the community of HOPE church. There is a required minimum of three trustees but no maximum number.

Induction and Training of Trustees

The induction and training of trustees is provided through in-house training with specific emphasis on safeguarding and external training provided for new trustees of faith-based charities by Stewardship.

HOPE Church Harrogate

Year Ended 31st March 2024

Trustee's Annual Report

STATEMENT OF BELIEFS

We believe in:

The one true God who lives eternally in three persons-the Father, the Son and the Holy Spirit.

The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.

The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God-fully trustworthy for faith and conduct.

The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.

The incarnation of God's eternal Son, the Lord Jesus Christ-born of the Virgin Mary; truly divine and truly human, yet without sin.

The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.

The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Savior of the world.

The justification of sinners solely by the grace of God through faith in Christ.

The ministry of God the Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.

The Church, the body of Christ both local and universal, the priesthood of all believers-given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.

The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.

HOPE Church Harrogate

Year Ended 31st March 2024

Trustee's Annual Report

TRUSTEES' RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Church's activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practices:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Church will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Church, and which enable them to ascertain its financial position, and which enable them to ensure the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

TRUSTEE APPROVAL

Name of Trustee: Stephen Williams

Signed on behalf of the Trustees: 

Date of Approval: 13/11/2024

HOPE Church Harrogate

Year Ended 31st March 2024

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Hope Church Harrogate ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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 examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 13/11/2024

HOPE Church Harrogate

Year Ended 31st March 2024

Statement of Financial Activities

			2024		2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total funds
	Note	£	£	£	£
Income					
Donations and legacies		223,538	17,172	240,710	269,023
Charitable activities		2,679	-	2,679	-
Other income		732	19	751	190
Total Income	2	<u>226,949</u>	<u>17,191</u>	<u>244,140</u>	<u>269,213</u>
Expenditure					
Expenditure on charitable activities	3	220,035	14,962	234,997	259,312
Governance costs	4	1,894	-	1,894	2,886
Total Expenditure		<u>221,929</u>	<u>14,962</u>	<u>236,891</u>	<u>262,198</u>
Net Income / (Expenditure)		<u>5,020</u>	<u>2,229</u>	<u>7,249</u>	<u>7,015</u>
Net Income and Net Movement in Funds					
Total funds brought forward	13	140,601	-	140,601	133,586
Transfers	13	-	-	-	-
Total Funds Carried Forward	13	<u>145,621</u>	<u>2,229</u>	<u>147,850</u>	<u>140,601</u>

All income and expenditure derive from continuing activities.

HOPE Church Harrogate

Year Ended 31st March 2024

Statement of Financial Position

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	10	4,928	6,270
Current Assets			
Debtors	11	9,325	3,971
Cash at bank and in hand		152,681	154,173
		162,006	158,144
Creditors: amounts falling due within one year	12	19,084	23,813
Net Current Assets		142,922	134,331
Total Assets Less Current Liabilities		147,850	140,601
Net Assets	14	147,850	140,601
Funds of the Charity			
Unrestricted funds		145,621	140,601
Restricted funds	13	2,229	-
Total Charity Funds		147,850	140,601

Directors Responsibilities

The Directors are satisfied that for the year ended on 31st March 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

These financial statements were approved by the Board of Trustees of **Hope Church Harrogate** (Registered Company number **08420082**) and authorised for issue by

Name of Trustee:	Stephen Williams
Signed on Behalf of the Trustees:	
Date of Approval:	13/11/2024

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

Basis of Preparation

HOPE Church Harrogate is a charitable company, limited by guarantee, registered with the Charity Commission for England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The principal activity is to advance the Christian faith in accordance with the statement of beliefs.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS 102)(effective 1 January 2019), the Charities Act 2011, and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

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

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

- Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustee's annual report.
- Investment Income is included in the accounts when receivable.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, insurance, the costs of Trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on the following annual rates, which is written off on a straight-line basis over time estimated useful life of the asset.

Equipment	33% on cost
-----------	-------------

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight-line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and legacies			
Donations	188,533	1,272	189,805
Gift aid	35,005	124	35,129
Grants	-	15,776	15,776
	<u>223,538</u>	<u>17,172</u>	<u>240,710</u>
Charitable activities			
Ticket income	2,679	-	2,679
	<u>2,679</u>	<u>-</u>	<u>2,679</u>
Other income			
Interest	254	14	268
Other	478	5	483
	<u>732</u>	<u>19</u>	<u>751</u>
Total Income	<u>226,949</u>	<u>17,191</u>	<u>244,140</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and legacies			
Donations	225,409	-	225,409
Gift aid	43,114	-	43,114
Grants	500	-	500
	<u>269,023</u>	<u>-</u>	<u>269,023</u>
Charitable activities			
Ticket income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Other income			
Interest	190	-	190
Other	-	-	-
	<u>190</u>	<u>-</u>	<u>190</u>
Total Income	<u>269,213</u>	<u>-</u>	<u>269,213</u>

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Administration	10,198	-	10,198
Congregation meeting cost & church gathering:	33,904	-	33,904
Depreciation	3,229	-	3,229
Giving, discipleship & pastoral support	32,257	-	32,257
Outreach expenses	8,731	14,962	23,693
Projects and events	1,855	-	1,855
Staff salaries and expenses	124,997	-	124,997
Training expenses	4,864	-	4,864
	<u>220,035</u>	<u>14,962</u>	<u>234,997</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Administration	11,255	-	11,255
Congregation meeting cost & church gathering:	36,073	-	36,073
Depreciation	3,195	-	3,195
Giving, discipleship & pastoral support	30,293	-	30,293
Outreach expenses	15,741	966	16,707
Projects and events	-	-	-
Staff salaries and expenses	155,010	-	155,010
Training expenses	6,779	-	6,779
	<u>258,346</u>	<u>966</u>	<u>259,312</u>

4 Governance Costs

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Accountancy	1,560	-	1,560
Insurance	334	-	334
	<u>1,894</u>	<u>-</u>	<u>1,894</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Accountancy	2,700	-	2,700
Insurance	186	-	186
	<u>2,886</u>	<u>-</u>	<u>2,886</u>

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

5 Grants Payable

The total grants paid to institutions during the year were as follows

	2024	2023
Barnabas Community Church	250	-
Christ Central Churches Worldwide	17,510	32,110
City Valley Church	375	1,454
Jubilee Plus	2,880	1,560
Netmakers, Harrogate	998	800
See Ability First International	-	2,000
Way Maker International	-	5,000
	<u>22,013</u>	<u>42,924</u>

No grants were made to individuals in the year (2023: £5,425).

6 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

7 Independent Examination Fees

Fees payable to the independent examiner for

	2024	2023
	£	£
Independent examination and preparation of the financial statements	1,560	2,700

8 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	99,665	111,542
Social security costs	2,059	3,239
Employer contributions to pension plans	7,326	8,043
	<u>109,050</u>	<u>122,824</u>

£6,166 of Mr P Marfleet's staff time, in the capacity of a finance officer was given to ChristCentral Churches Worldwide as a gift in kind. This portion of the staff costs is recorded as expenditure under the category 'Giving, discipleship & pastoral support'.

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

Staff Costs Cont.

The average headcount of employees during the year was as follows:

	2024	2023
Pastoral	2	2
Administrators	3	3
	5	5

Number of employees who received employee benefits of more than £60,000 during the year was as follows:

	2024	2023
More than £60,000	0	0

Key Management Personal

The charity considers its key management personnel to be the Trustees and Leadership Team, Three members of staff are on the leadership team, the total employee benefit received by key management personnel in the year was £83,598.

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

9 Trustee Remuneration and Expenses

The trustees did not receive any remuneration for their service as trustees. However, during the year Mr A Price held a contract of employment with the charity and received monthly remuneration.

The provision for trustees to receive remuneration, for the supply of services other than acting as a trustee, was provided within the articles of the charity. The remuneration provided to Mr A Price was for services provided in accordance with the charitable aims and no payment was made in their capacity as a trustee.

Mr A Price received a gross salary of £42,997 (2023: £41,556) with an employer pension contribution of £5,431 (2022: £5,137) for his pastoral services.

Due to the potential conflict of interest, trustees and close relatives of trustees are excluded from remuneration and benefits discussions where they/their relatives are potential beneficiaries of changes or awards being considered by the trustees

During the year one trustee incurred out-of-pocket expenses totalling £1,494 (2023: two trustees £9,062) which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel expenses, training, conferences, administration costs and other charitable activity expenditures.

During the year the total aggregated donations made to the charity by the trustees during the year was £35,628 (2023: £35,180).

10 Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2023	18,188	18,188
Additions	4,355	4,355
Disposals	(7,373)	(7,373)
At 31 March 2024	15,170	15,170
Depreciation		
At 1 April 2023	7,014	7,014
Charge for the year	3,228	3,228
Eliminated on disposal	-	-
At 31 March 2024	10,242	10,242
Carrying amount		
At 31 March 2024	4,928	4,928
At 31 March 2023	11,175	11,175

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

11 Debtors

	2024	2023
	£	£
Accrued income	8,085	3,971
Other debtors	1,240	-
	<u>9,325</u>	<u>3,971</u>

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Tax and social security	3,369	-
Accruals	15,440	14,813
Deferred income	275	9,000
	<u>19,084</u>	<u>23,813</u>

13 Analysis of Charitable Funds

	1 April 2023 £	Income £	Expenditure £	Transfers £	31 March 2024 £
Unrestricted					
General fund	118,423	224,256	(220,019)	(105,548)	17,112
Designated					
Building fund	12,500	-	-	3,462	15,962
Future staffing	-	-	-	18,968	18,968
Pastoral fund	-	-	(55)	6,521	6,466
Projects	-	2,679	(1,855)	-	824
Reserve	-	-	-	76,597	76,597
The Village	9,678	14	-	-	9,692
Total Unrestricted Funds	<u>140,601</u>	<u>226,949</u>	<u>(221,929)</u>	<u>-</u>	<u>145,621</u>
Restricted					
The Village restricted	-	17,191	(14,962)	-	2,229
Total Restricted Funds	<u>-</u>	<u>17,191</u>	<u>(14,962)</u>	<u>-</u>	<u>2,229</u>
Fund Totals	<u>140,601</u>	<u>244,140</u>	<u>(236,891)</u>	<u>-</u>	<u>147,850</u>

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

Analysis of Charitable Funds Cont.

	1 April 2022 £	Income £	Expenditure £	Transfers £	31 March 2023 £
Unrestricted					
General fund	100,363	246,758	(227,503)	(1,195)	118,423
Designated					
Building fund	12,500	-	-	-	12,500
Cambodia	-	1,090	(1,713)	623	-
Projects	-	20,488	(20,500)	12	-
The Village	20,560	877	(11,516)	(243)	9,678
Total Unrestricted Funds	133,423	269,213	(261,232)	(803)	140,601
Restricted					
The Village restricted	163	-	(966)	803	-
Total Restricted Funds	163	-	(966)	803	-
Fund Totals	133,586	269,213	(262,198)	-	140,601

Fund Descriptions

Building designated fund	An unrestricted fund being saved for a future church building purchase.
Future staffing designated fund	The Future Staffing Fund is a designated fund that reserves money for anticipated salaries of new staff members in the future.
Pastoral designated fund	The Pastoral Fund is a designated fund established to provide financial support for the pastoral care needs of our community. This fund enables our organisation to respond quickly and compassionately to individuals and families facing unexpected hardship or crises.
Projects designated fund	An unrestricted fund for resources earmarked for stand-alone projects and events.
Reserve designated fund	An unrestricted fund designated to hold the general reserve and other designated short-term savings.
The Village designated fund	An unrestricted fund designated for the social action project that seeks to alleviate poverty across Harrogate and the surrounding areas.
The Village restricted fund	A restricted fund designated for the social action project that seeks to alleviate poverty across Harrogate and the surrounding areas.

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

Transfers Between Funds

Transfers between funds have been made from the general fund to designated funds, to increase the designated fund balance.

14 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed assets	4,928	-	4,928
Current assets	159,777	2,229	162,006
Creditors less than 1 year	(19,084)	-	(19,084)
	<u>145,621</u>	<u>2,229</u>	<u>147,850</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	6,270	-	6,270
Current assets	158,144	-	158,144
Creditors less than 1 year	(23,813)	-	(23,813)
	<u>140,601</u>	<u>-</u>	<u>140,601</u>

HOPE Church Harrogate

Year Ended 31st March 2024

Notes to the Financial Statements

15 Related Party Transactions

Ms E Zambonini held a contract of employment with the charity during the year and is a close family member to trustee Mr P Zambonini.

Ms E Zambonini received a gross salary of £13,910 (2023: £13,103) with an employer pension contribution of £6,858 (2023: £6,720) for her position as the Operations & Finance manager.

Due to the potential conflict of interest, trustees and close relatives of trustees are excluded from remuneration and benefits discussions where they/their relatives are potential beneficiaries of changes or awards being considered by the trustees

Mr S Williams is a trustee of both HOPE Church Harrogate and ChristCentral Churches Worldwide. During the year £17,510 was given by HOPE Church Harrogate to ChristCentral Churches Worldwide.

A further gift in kind to the value of £6,166 was given to ChristCentral Churches Worldwide in the form of Mr P Marfleet's staff time, for 1 day a week from April 2023 to March 2024 in the capacity of a finance officer.

A further £990 was paid to ChristCentral Churches for the cost of conferences, training and events. No money was owed to ChristCentral Churches at the end of the financial year.

16 Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023
	£
No later than 1 year	16,000
Later than 1 year but less than 5 years	52,000
Greater than 5 years	-
	<u>68,000</u>

Accounts

REGISTERED COMPANY NUMBER: 08420082 (England and Wales)
REGISTERED CHARITY NUMBER: 1151360

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
HOPE CHURCH HARROGATE**

DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also directors of the charity for the purposes of company law, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

The charitable company was incorporated on 26 February 2013.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects for the public benefit are:

- a) To advance the Christian faith in accordance with our Statement of Beliefs appearing within this report, in Harrogate and in such other parts of the United Kingdom or the world as the trustees of the charity may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity;
- b) To relieve aged persons and persons in conditions of need, hardship, sickness, or distress arising therefrom whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation or shelter or in any other way) in Harrogate and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit;
- c) To advance education, whether of children (above or below compulsory school age) or of adults.

Significant activities

HOPE Church works out these aims and objectives through its members by:

Holding regular meetings in public locations such as town centres, parks and local community centres; as well as our regular Sunday morning meeting in the main hall of Ashville College in Harrogate which provides an opportunity to worship and hear practical Biblical teaching. All these meetings are open to anyone who wishes to attend and recordings of the teaching are freely available to the public via our website. We also hold courses such as "Alpha" that are promoted in public venues such as cafés and bars and are open to anyone of any faith or none to attend; as are our other regular times of prayer and worship.

Working with, supporting and partnering with other churches and organisations in the area that help alleviate poverty. We are also proactively involved in the work of "Reflect" (Pregnancy Choice & Loss Support) and "The Village Harrogate" (helping vulnerable new mothers) which were groups started by and supported by members of HOPE Church.

Running our own children's work via "HOPE Kids" activities.

The charity carries out a wide range of activities in support of its charitable aims. The trustees consider that these activities, provide benefit to both active members of the Church and the wider community of Harrogate.

Public benefit

The trustees have complied with the duty in section 17 (5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Grantmaking

HOPE Church aims to be a generous church and as such we regularly try to give donations and/or grants to other organisations and at times individuals that the Trustees feel are in line with our charitable objectives.

Volunteers

In there are approximately 100 individuals volunteering in a wide variety of roles that support and enable Sunday morning meetings and the delivery of charitable aims from week to week.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During the year under review, the main area of progress and achievement included:

1. Continued Sunday morning meetings providing an opportunity for worship, practical biblical teaching, and community building, including online streaming via YouTube.
2. Growing Hope Kids, our children's work during our Sunday morning gatherings, to include a new group and cover a wider age range
3. Development of Hope Youth initiatives, diversifying the provision of activities during the week and establishing Sunday morning groups to aid transition from HopeKids.
4. Continued development of Midweek Groups, encompassing new geographic locations and providing pastoral care and leadership training.
5. Secured a premises for The Village that increases the project's capacity to address the material needs of new families and create space to help build community and address emotional needs including loneliness.
6. Establishing a Senior Leadership Team to provide effective oversight and facilitate strategic vision for the church's future development.
7. Contributed to the establishing of a UK Team within the ChristCentral Churches network that supports other churches and the planting of new churches.
8. Granted financial gifts and practical support to individuals in need and to other charitable organisations with similar objectives, including supporting churches in Ukraine and surrounding countries respond to the war and its effects.

FINANCIAL REVIEW

Reserves policy

Hope Church will maintain unrestricted cash reserves at a level that covers a minimum of three months, and a target of six months, of gross salary expenses and ongoing fixed-term contract commitments. As of 31 March 2023, this is estimated to be a minimum of £38,299 and a target of £76,597. Any reserves exceeding this amount will be designated to the Building Fund. These reserves are in place to ensure that the church can continue to operate even during periods of unusual expenses or unexpectedly low income.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Budget

When setting the budget, the trustees planned for a healthy increase in donations. This gave an overall budgeted income figure of £250,585 (2022: £204,675).

On the expenditure side the Pastors discussed their plans for the year with the trustees who approved a balanced expenditure budget of £250,268 (2022: £204,310).

Income

Overall our total income for the year was £269,213 (2022: £260,009); up 7% on the budget figure and up 4% from the overall income for 2022.

A breakdown of the actual income sources for 2023 is shown below.

Hope	77%
Gift Aid	16%
Projects	6%
Vancouver	0%
Cambodia	1%
Building	0%
The Village	0%
The Village: Restricted	0%
TOTAL	100%

Expenditure

Overall our total expenditure for the year was £262,198 (2022: £211,463); up 5% on the budget figure and up 24% from the overall expenditure in 2022.

FUTURE PLANS

The church's planned initiatives for the current and subsequent financial years include continuation of the following:

1. Further developing the provision for community building using the new premises for The Village, especially in meeting the emotional need of new parents and easing the burden of loneliness, as well as the practical and material needs.
2. Increasing the number of HopeKids groups on a Sunday morning to allow for better care for and teaching of children.
3. Partnering our Youth work with the summer conference, Newday, to help build relationships, receive age-appropriate practical bible teaching and connect with other similar youth groups from around the region and UK.
4. Establishing a Wider Leaders Community to aid leadership development and catalyse new areas of work in the Harrogate area.
5. Expand our Midweek Group offering to include new times of day and geographic locations, providing pastoral care support and training for spiritual formation.
6. Restart participation in the national 'Alpha' initiative.
7. Continued work with ChristCentral Churches to support other churches locally, nationally and internationally, especially in the training of leaders.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are recruited and appointed on the recommendation of existing trustees/members from within the community of HOPE church. There is a required minimum of three trustees but no maximum number.

Induction and training of new trustees

The induction and training of trustees is provided through in-house training with specific emphasis on safeguarding and external training provided for new trustees of faith based charities by Stewardship

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08420082 (England and Wales)

Registered Charity number

1151360

Registered office

Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

Trustees

P J Webb (resigned 26/10/2022)
S L Williams - Chair of Trustees
A N Price
P Zambonini
D M Kunar
R E Shepherd (appointed 6/10/2022)
O R Akinrinola (appointed 6/10/2022)
D J Marsh (appointed 6/10/2022)

Company Secretary

S L Williams

Independent Examiner

DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF BELIEFS

We believe in:

The one true God who lives eternally in three persons-the Father, the Son and the Holy Spirit.

The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.

The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God-fully trustworthy for faith and conduct.

The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.

The incarnation of God's eternal Son, the Lord Jesus Christ-born of the Virgin Mary; truly divine and truly human, yet without sin.

The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.

The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world.

The justification of sinners solely by the grace of God through faith in Christ.

The ministry of God the Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.

The Church, the body of Christ both local and universal, the priesthood of all believers-given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.

The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 11 December 2023 and signed on its behalf by:

S L Williams - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOPE CHURCH HARROGATE (REGISTERED NUMBER: 08420082)**

Independent examiner's report to the trustees of Hope Church Harrogate ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Graham French
The Institute of Chartered Accountants in England and Wales

DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

11 December 2023

HOPE CHURCH HARROGATE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	269,213	-	269,213	260,009
EXPENDITURE ON					
Charitable activities	4				
Giving, discipleship & pastoral support		148,382	-	148,382	105,871
Congregation meeting costs & church gatherings		66,908	966	67,874	51,526
Governance costs		2,886	-	2,886	2,694
Outreach expenses		32,846	-	32,846	42,794
Training expenses		10,210	-	10,210	8,578
Total		261,232	966	262,198	211,463
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	7,981 (803)	(966) 803	7,015 -	48,546 -
Net movement in funds		7,178	(163)	7,015	48,546
RECONCILIATION OF FUNDS					
Total funds brought forward		133,423	163	133,586	85,040
TOTAL FUNDS CARRIED FORWARD		140,601	-	140,601	133,586

CONTINUING OPERATIONS

The results from the year derive from continuing activities and there are no gains or losses other than those shown above.

HOPE CHURCH HARROGATE (REGISTERED NUMBER: 08420082)**STATEMENT OF FINANCIAL POSITION
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	6,270	-	6,270	5,618
CURRENT ASSETS					
Prepayments and accrued income		3,971	-	3,971	4,353
Cash at bank		144,613	9,560	154,173	133,470
		<u>148,584</u>	<u>9,560</u>	<u>158,144</u>	<u>137,823</u>
CREDITORS					
Amounts falling due within one year	14	-	-	-	(2,082)
NET CURRENT ASSETS		<u>148,584</u>	<u>9,560</u>	<u>158,144</u>	<u>135,741</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		154,854	9,560	164,414	141,359
ACCRUALS AND DEFERRED INCOME	15	(14,253)	(9,560)	(23,813)	(7,773)
NET ASSETS		<u>140,601</u>	<u>-</u>	<u>140,601</u>	<u>133,586</u>
FUNDS	16				
Unrestricted funds				140,601	133,423
Restricted funds				-	163
TOTAL FUNDS				<u>140,601</u>	<u>133,586</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:

S L Williams - Trustee

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. STATUTORY INFORMATION

HOPE Church Harrogate is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found in the 'reference and administrative details' section of the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Incoming grants are measured using the accrual model.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.

Allocation and apportionment of costs

Support costs are fully allocated to the charitable activities of the church in approximately the ratio in which direct costs are incurred.

Support costs includes staff costs relating to administration, but does not include costs relating to employees involved directly in charitable activities. These are allocated to the charitable activities in which they are primarily involved.

Tangible fixed assets

Tangible fixed assets are measured on the historical cost basis.

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

Equipment	- 33% on cost
-----------	---------------

Taxation

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

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

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

Prepayments and accrued income

Prepayments are recognised when the associated payment has been made, until the associated goods or services have been received.

Accrued income is recognised as the charity becomes entitled to it and is measured at fair value.

Cash at bank and in hand

Cash at bank and in hand represents cash held and accessible immediately.

Creditors and provisions

Creditors and provisions are recognised where there is 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 recognised at their settlement amount after allowing for any trade discounts due.

Going Concern

The accounts are prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	225,409	217,590
Gift aid	43,114	41,158
Grants	500	1,000
Ticket income	-	261
Interest	190	-
	269,213	260,009

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Presence Church, Harrogate	-	1,000
The TK Maxx and Homesense Foundation	500	-
	500	1,000

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Giving, discipleship & pastoral support	78,119	46,074	24,189	148,382
Congregation meeting costs & church gatherings	62,919	-	4,955	67,874
Governance costs	-	-	2,886	2,886
Outreach expenses	27,475	2,275	3,096	32,846
Training expenses	6,543	-	3,667	10,210
	<u>175,056</u>	<u>48,349</u>	<u>38,793</u>	<u>262,198</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	115,010	108,482
Congregation meeting & events	45,568	25,070
Outreach expenses	11,366	7,136
Training expenses	3,112	1,972
	<u>175,056</u>	<u>142,660</u>

6. GRANTS PAYABLE

	2023 £	2022 £
Giving, discipleship & pastoral support	46,074	34,055
Outreach expenses	2,275	3,900
	<u>48,349</u>	<u>37,955</u>

The total grants paid to institutions during the year was as follows:

	2023 £	2022 £
ChristCentral Churches Worldwide	32,110	11,716
Jubilee Plus	1,560	1,440
Tidal Church, Vancouver	-	10,235
Christ Central Kenya	-	3,030
City Valley Church	1,454	-
Netmakers, Harrogate	800	-
Way Maker International	5,000	-
See Ability First International	2,000	-
	<u>42,924</u>	<u>26,421</u>

Total grants to individuals in the year were £5,425 (2022: £11,534) and were made in order to further our charitable objectives, helping those in need within our community, and also supporting our work in Cambodia and Kenya.

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

7. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Giving, discipleship & pastoral support	24,189	-	24,189
Congregation meeting costs & church gatherings	4,955	-	4,955
Governance costs	-	2,886	2,886
Outreach expenses	3,096	-	3,096
Training expenses	3,667	-	3,667
	<u>35,907</u>	<u>2,886</u>	<u>38,793</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>3,195</u>	<u>5,266</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year Mr A Price held a contract of employment with the charity and received monthly remuneration.

The provision for trustees to receive remuneration, for the supply of services other than acting as a trustee, was provided within the articles of the charity. The remuneration provided to Mr A Price were for services provided in accordance with the charitable aims and no payment was made in their capacity a trustee.

Mr A Price received a gross salary of £41,556 (2022: £37,343) with an employer pension contribution of £5,137 (2022: £3,974) for his pastoral services.

Due to the potential conflict of interest, trustees and close relatives of trustees are excluded from remuneration and benefits discussions where they/their relatives are potential beneficiaries of changes or awards being considered by the trustees.

Trustees' expenses

Trustees can claim expenses to reimburse them for costs that they incur in fulfilling their duties. These expenses were wholly in fulfilment of charity business. These charitable expenses were made as a result of trustees acting as employees on behalf of the charity.

	2023	2022
	£	£
Computer costs	1,368	6,697
Hospitality	2,130	659
Staff functional costs	927	1,447
Meeting and events	3,032	516
Postage and stationary	651	246
Training	553	1,286
Travelling	401	338
	<u>9,062</u>	<u>11,188</u>

Total number of trustees reimbursed for expenses	1	1
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HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses - continued

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	111,542	101,904
Social security costs	3,239	4,191
Other pension costs	8,043	8,106
	<u>122,824</u>	<u>114,201</u>

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

	2023	2022
Pastoral	2	2
Administrators	3	3
	<u>5</u>	<u>5</u>

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

11. COMPARATIVES: 2022 STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>257,461</u>	<u>2,548</u>	<u>260,009</u>
EXPENDITURE ON			
Charitable activities			
Giving, discipleship & pastoral support	105,871	-	105,871
Congregation meeting costs & church gatherings	49,041	2,485	51,526
Governance costs	2,694	-	2,694
Outreach expenses	42,794	-	42,794
Training expenses	8,578	-	8,578
Total	<u>208,978</u>	<u>2,485</u>	<u>211,463</u>
NET INCOME	48,483	63	48,546
Transfers between funds	<u>(100)</u>	<u>100</u>	<u>-</u>
Net movement in funds	48,383	163	48,546
RECONCILIATION OF FUNDS			
Total funds brought forward	85,040	-	85,040
TOTAL FUNDS CARRIED FORWARD	<u>133,423</u>	<u>163</u>	<u>133,586</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

12. INDEPENDENT EXAMINER'S REMUNERATION

The amount receivable by the charity's independent examiner was as follows:

	2023	2022
	£	£
Independent examination	2,640	2,472
Accountancy	246	228
	<u>2,700</u>	<u>2,700</u>

13. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2022	24,361
Additions	3,847
Disposals	(10,020)
At 31 March 2023	<u>18,188</u>
DEPRECIATION	
At 1 April 2022	18,743
Charge for year	3,195
Eliminated on disposal	(10,020)
At 31 March 2023	<u>11,918</u>
NET BOOK VALUE	
At 31 March 2023	<u>6,270</u>
At 31 March 2022	<u>5,618</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	-	2,082
	<u>-</u>	<u>2,082</u>

15. ACCRUALS AND DEFERRED INCOME

	2023	2022
	£	£
Accruals and deferred income	<u>23,813</u>	<u>7,773</u>
	2023	2022
	£	£
Initial deferred income	-	120
Release of deferred income in the year	-	(120)
Incoming resources deferred	<u>9,000</u>	<u>-</u>
Deferred income carried forward	<u>9,000</u>	<u>-</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	100,363	19,255	(1,195)	118,423
Projects designated fund	-	(12)	12	-
Cambodia designated fund	-	(623)	623	-
The Village designated fund	20,560	(10,639)	(243)	9,678
Building designated fund	12,500	-	-	12,500
	<u>133,423</u>	<u>7,981</u>	<u>(803)</u>	<u>140,601</u>
Restricted funds				
The Village restricted fund	163	(966)	803	-
	<u>133,586</u>	<u>7,015</u>	<u>-</u>	<u>140,601</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,758	(227,503)	19,255
Projects designated fund	20,488	(20,500)	(12)
Cambodia designated fund	1,090	(1,713)	(623)
The Village designated fund	877	(11,516)	(10,639)
	<u>269,213</u>	<u>(261,232)</u>	<u>7,981</u>
Restricted funds			
The Village restricted fund	-	(966)	(966)
	<u>269,213</u>	<u>(262,198)</u>	<u>7,015</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	49,179	48,603	2,581	100,363
Projects designated fund	2,510	36	(2,546)	-
Cambodia designated fund	98	(63)	(35)	-
The Village designated fund	20,753	(93)	(100)	20,560
Building designated fund	12,500	-	-	12,500
	85,040	48,483	(100)	133,423
Restricted funds				
The Village restricted fund	-	63	100	163
TOTAL FUNDS	<u>85,040</u>	<u>48,546</u>	<u>-</u>	<u>133,586</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,177	(205,574)	48,603
Projects designated fund	261	(225)	36
Cambodia designated fund	2,862	(2,925)	(63)
The Village designated fund	161	(254)	(93)
	257,461	(208,978)	48,483
Restricted funds			
The Village restricted fund	2,548	(2,485)	63
TOTAL FUNDS	<u>260,009</u>	<u>(211,463)</u>	<u>48,546</u>

The charity currently holds six funds:

- An unrestricted general fund which comprises the majority of the income and expenditure of the charity.
- Four designated funds, which represent resources earmarked for particular charitable goals. The trustees have the power to redesignate these funds.
- One restricted fund, which must be used in the fulfilment of specific charitable aims.

The objects of each of the funds are as follows:

Projects designated fund - An unrestricted fund for resources earmarked for stand-alone projects and events.

The Village designated fund - An unrestricted fund designated for the social action project that seeks to alleviate poverty across Harrogate and the surrounding areas.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

16. MOVEMENT IN FUNDS - continued

Building designated fund - An unrestricted fund being saved for a future church building purchase.

Reserve designated fund - An unrestricted fund designated to hold the general reserve and other designated short-term savings.

The Village restricted fund - An restricted fund designated for the social action project that seeks to alleviate poverty across Harrogate and the surrounding areas.

Transfers between funds

Transfers between funds have been made in order to finance any deficit arising, or to correct small errors in allocation.

17. RELATED PARTY DISCLOSURES

Ms E A Zambonini held a contract of employment with the charity during the year and is a close family member to trustee Mr P Zambonini.

Ms E A Zambonini received a gross salary of £13,103 (2022: £10,672) with an employer pension contribution of £6,720 (2022: £1,726) for her position as the Operations & Finance manager.

Due to the potential conflict of interest, trustees and close relatives of trustees are excluded from remuneration and benefits discussions where they/their relatives are potential beneficiaries of changes or awards being considered by the trustees.

HOPE CHURCH HARROGATE

England & Wales - Charity number 1151360

Accounts

REGISTERED COMPANY NUMBER: 08420082 (England and Wales)
REGISTERED CHARITY NUMBER: 1151360

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

DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are also directors of the charity for the purposes of company law, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

The charitable company was incorporated on 26 February 2013.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects for the public benefit are:

- a) To advance the Christian faith in accordance with our Statement of Beliefs appearing within this report, in Harrogate and in such other parts of the United Kingdom or the world as the trustees of the charity may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity;
- b) To relieve aged persons and persons in conditions of need, hardship, sickness, or distress arising therefrom whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation or shelter or in any other way) in Harrogate and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit;
- c) To advance education, whether of children (above or below compulsory school age) or of adults.

Significant activities

HOPE Church works out these aims and objectives through its members by:

Holding regular meetings in public locations such as town centres, parks and local community centres; as well as our regular Sunday morning meeting in the main hall of Ashville College in Harrogate which provides an opportunity to worship and hear practical Biblical teaching. All these meetings are open to anyone who wishes to attend and recordings of the teaching are freely available to the public via our website. We also hold courses such as "Alpha" that are promoted in public venues such as cafés and bars and are open to anyone of any faith or none to attend; as are our other regular times of prayer and worship.

Working with, supporting and partnering with other churches and organisations in the area that help alleviate poverty. We are also proactively involved in the work of "Reflect" (Pregnancy Crisis Service) and "The Village Harrogate" (helping vulnerable new mothers) which were groups started by and supported by members of HOPE Church.

Running our own children's work via "HOPE Kids" activities. We also run courses open to the public on financial planning and debt management using resources provided by national organisations such as CAP (Christians Against Poverty).

The charity carries out a wide range of activities in support of its charitable aims. The trustees consider that these activities, provide benefit to both active members of the Church and the wider community of Harrogate.

Public benefit

The trustees have complied with the duty in section 17 (5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Grantmaking

HOPE Church aims to be a generous church and as such we regularly try to give donations and/or grants to other organisations and at times individuals that the Trustees feel are in line with our charitable objectives.

Volunteers

HOPE Church benefits from a volunteer who performs bookkeeping services one day a week.

In addition there are approximately 100 individuals volunteering in a wide variety of roles that support and enable Sunday morning meetings and the delivery of charitable aims from week to week.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During the year under review, the main area of progress and achievement included:

1. Until September, continuing the online provision of worship, bible teaching, and community building via Zoom and YouTube.
2. From September, restarting physical Sunday morning gatherings after Covid restrictions to provide an opportunity for worship, building community, and practical biblical teaching.
3. Re-establishing of Hope Kids children's work, initially for primary-aged children, during our Sunday morning gatherings.
4. Ongoing development of Hope Youth initiatives, to include Sunday mornings and a broader provision of activities during the week.
5. Continued expansion and development of Midweek Groups and their facilitating of a pastoral / care network.
6. The development of more robust systems and partnerships for The Village, which enable a greater variety of activity to help further alleviate material poverty and loneliness in the Harrogate area.
7. Ongoing support for the team establishing a church plant in Vancouver, Canada.
8. Refining the online presence and offering, both during Covid restrictions and as these eased, to enable our materials and community to reach further and be accessed by more people.
9. The granting of financial gifts and practical support to individuals in need and to other charitable organisations with similar objectives.
10. Increased support for other churches locally, nationally and internationally. This includes the permanent employment of an Operations Manager to release greater time and capacity amongst Hope's leaders.

FINANCIAL REVIEW

Reserves policy

It is the policy of HOPE Church to maintain unrestricted cash reserves at a level that will cover a minimum of three months' gross salary expenses with a target of six months. As at 31 March 2022 this was approximated to be a minimum of £38,900 and a target of £77,800. This reserve exists to ensure that the church can continue to operate even when there are unusual items of expenditure, or unexpectedly low income.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

Budget

When setting the budget, the trustees planned for a slight increase in donations. This gave an overall budgeted income figure of £204,675 (2021: £196,373).

On the expenditure side the Pastors discussed their plans for the year with the trustees who approved a balanced expenditure budget of £204,310 (2021: £190,288).

Income

Overall our total income for the year was £260,009 (2021: £251,737); up 27% on the budget figure and up 3% from the overall income for 2021.

A breakdown of the actual income sources for 2022 is shown below.

Hope	82%
Gift Aid	16%
Projects	0%
Vancouver	0%
Cambodia	1%
Building	0%
The Village: Unrestricted	0%
The Village: Restricted	1%
TOTAL	100%

Expenditure

Overall our total expenditure for the year was £211,463 (2021: £218,710); up 4% on the budget figure and down 3% from the overall expenditure in 2021.

FUTURE PLANS

The church's planned initiatives for the current and subsequent financial years include continuation of the following:

1. Pursuing a property/facility for The Village project to further their work and increase their ability to address poverty and loneliness in the Harrogate area, particularly addressing the needs of new mothers and families.
2. Developing the senior leadership structure of the church to include more voluntary participation.
3. Increasing the Sunday provision of Hope Kids children's work to include a wider age range.
4. The continued development of Hope Youth by increasing its weekly activities to allow more diverse activity and greater numbers of youth to attend, further benefiting the Harrogate community.
5. Expansion and development of our Midweek Group structure to provide pastoral support, training, and leadership development within the church.
6. Increased partnership and support with the church plant in North Vancouver and other church connections through our relationships in the ChristCentral Churches network.
7. Restart participation in the national 'Alpha' initiative, as a local church and in partnership with other Harrogate churches.
8. Improving the administrative systems and structure in the church to release capacity of our pastoral staff.
9. Continued work with ChristCentral Churches to support other churches locally, nationally and internationally, especially in the training of leaders.

HOPE CHURCH HARROGATE (REGISTERED NUMBER: 08420082)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are recruited and appointed on the recommendation of existing trustees/members from within the community of HOPE church. There is a required minimum of three trustees but no maximum number.

Induction and training of new trustees

The induction and training of trustees is delivered using courses and resources from ChristCentral and from across the wider New Frontiers International family, and where appropriate from training provided by other charities and organisations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08420082 (England and Wales)

Registered Charity number

1151360

Registered office

Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

Trustees

B T Priestley (resigned 26/5/2021)
P J Webb
S L Williams - Chair of Trustees
O Adelekan (resigned 2/12/2021)
A N Price
P Zambonini (appointed 2/12/2021)
D M Kunar (appointed 2/12/2021)
R E Shepherd (appointed 6/10/2022)
O R Akinrinola (appointed 6/10/2022)
D J Marsh (appointed 6/10/2022)

Company Secretaries

S L Williams

Independent Examiner

DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF BELIEFS

We believe in:

The one true God who lives eternally in three persons-the Father, the Son and the Holy Spirit.

The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.

The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God-fully trustworthy for faith and conduct.

The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.

The incarnation of God's eternal Son, the Lord Jesus Christ-born of the Virgin Mary; truly divine and truly human, yet without sin.

The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.

The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world.

The justification of sinners solely by the grace of God through faith in Christ.

The ministry of God the Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.

The Church, the body of Christ both local and universal, the priesthood of all believers-given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.

The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
S L Williams - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOPE CHURCH HARROGATE (REGISTERED NUMBER: 08420082)**

Independent examiner's report to the trustees of Hope Church Harrogate ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Graham French
ICAEW
DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

Date:

HOPE CHURCH HARROGATE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	257,461	2,548	260,009	251,737
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON					
Charitable activities	4				
Giving, discipleship & pastoral support		105,871	-	105,871	148,642
Congregation meeting costs & church gatherings		49,041	2,485	51,526	34,053
Governance costs		2,694	-	2,694	2,568
Outreach expenses		42,794	-	42,794	25,196
Training expenses		8,578	-	8,578	8,251
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total		208,978	2,485	211,463	218,710
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME		48,483	63	48,546	33,027
Transfers between funds	16	(100)	100	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		48,383	163	48,546	33,027
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS					
Total funds brought forward		85,040	-	85,040	52,013
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		133,423	163	133,586	85,040
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

CONTINUING OPERATIONS

The results from the year derive from continuing activities and there are no gains or losses other than those shown above.

HOPE CHURCH HARROGATE (REGISTERED NUMBER: 08420082)**STATEMENT OF FINANCIAL POSITION
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	5,618	-	5,618	3,199
CURRENT ASSETS					
Prepayments and accrued income		4,353	-	4,353	8,985
Cash at bank and in hand		133,307	163	133,470	77,776
		<u>137,660</u>	<u>163</u>	<u>137,823</u>	<u>86,761</u>
CREDITORS					
Amounts falling due within one year	14	(2,082)	-	(2,082)	(955)
NET CURRENT ASSETS		<u>135,578</u>	<u>163</u>	<u>135,741</u>	<u>85,806</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		141,196	163	141,359	89,005
ACCRUALS AND DEFERRED INCOME	15	(7,773)	-	(7,773)	(3,965)
NET ASSETS		<u>133,423</u>	<u>163</u>	<u>133,586</u>	<u>85,040</u>
FUNDS	16				
Unrestricted funds				133,423	85,040
Restricted funds				163	-
TOTAL FUNDS				<u>133,586</u>	<u>85,040</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
S L Williams - Trustee

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. STATUTORY INFORMATION

HOPE Church Harrogate is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found in the 'reference and administrative details' section of the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Incoming grants are measured using the accrual model.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.

Allocation and apportionment of costs

Support costs are fully allocated to the charitable activities of the church in approximately the ratio in which direct costs are incurred.

Support costs includes staff costs relating to administration, but does not include costs relating to employees involved directly in charitable activities. These are allocated to the charitable activities in which they are primarily involved.

Tangible fixed assets

Tangible fixed assets are measured on the historical cost basis.

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

Equipment	- 33% on cost
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Taxation

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

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

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

Prepayments and accrued income

Prepayments are recognised when the associated payment has been made, until the associated goods or services have been received.

Accrued income is recognised as the charity becomes entitled to it and is measured at fair value.

Cash at bank and in hand

Cash at bank and in hand represents cash held and accessible immediately.

Creditors and provisions

Creditors and provisions are recognised where there is 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 recognised at their settlement amount after allowing for any trade discounts due.

Going Concern

The accounts are prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	217,590	204,496
Gift aid	41,158	39,732
Grants	1,000	7,509
Ticket income	261	-
	<u>260,009</u>	<u>251,737</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Newday	-	4,625
Bread of Life, Ripon	-	1,740
Harrogate Round Table, Harrogate	-	1,144
Presence Church, Harrogate	1,000	-
	<u>1,000</u>	<u>7,509</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Giving, discipleship & pastoral support	52,995	34,055	18,821	105,871
Congregation meeting costs & church gatherings	47,106	-	4,420	51,526
Governance costs	-	-	2,694	2,694
Outreach expenses	36,612	3,900	2,282	42,794
Training expenses	5,947	-	2,631	8,578
	<u>142,660</u>	<u>37,955</u>	<u>30,848</u>	<u>211,463</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	108,482	124,043
Congregation meeting & events	25,070	8,039
Outreach expenses	7,136	1,291
Training expenses	1,972	1,873
	<u>142,660</u>	<u>135,246</u>

6. GRANTS PAYABLE

	2022 £	2021 £
Giving, discipleship & pastoral support	34,055	54,861
Outreach expenses	3,900	3,900
Training expenses	-	304
	<u>37,955</u>	<u>59,065</u>

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
ChristCentral Churches Worldwide	11,716	36,833
Jubilee Plus	1,440	1,440
Reflect, Harrogate	-	8,000
Trinity Central Church, Vancouver	-	7,000
Tidal Church, Vancouver	10,235	-
Christ Central Kenya	3,030	-
	<u>26,421</u>	<u>53,273</u>

Total grants to individuals in the year were £11,534 (2021: £5,488) and were made in order to further our charitable objectives, helping those in need within our community, and also supporting our work in Cambodia and Kenya.

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Giving, discipleship & pastoral support	18,815	6	18,821
Congregation meeting costs & church gatherings	4,420	-	4,420
Governance costs	-	2,694	2,694
Outreach expenses	2,282	-	2,282
Training expenses	2,631	-	2,631
	<u>28,148</u>	<u>2,700</u>	<u>30,848</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	5,266	2,418
Deficit on disposal of fixed assets	-	21
	<u></u>	<u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year Mr A Price held a contract of employment with the charity and received monthly remuneration.

The provision for trustees to receive remuneration, for the supply of services other than acting as a trustee, was provided within the articles of the charity. The remuneration provided to Mr A Price were for services provided in accordance with the charitable aims and no payment was made in their capacity a trustee.

Mr A Price received a gross salary of £37,343 (2021: £39,391) with an employer pension contribution of £2,750 (2021: £2,892) for his pastoral services.

Due to the potential conflict of interest, trustees and close relatives of trustees are excluded from remuneration and benefits discussions where they/their relatives are potential beneficiaries of changes or awards being considered by the trustees.

Trustees' expenses

Trustees can claim expenses to reimburse them for costs that they incur in fulfilling their duties. These expenses were wholly in fulfilment of charity business. These charitable expenses were made as a result of trustees acting as employees on behalf of the charity.

	2022 £	2021 £
Computer costs	6,697	2,639
Hospitality	659	145
Staff functional costs	1,447	1,271
Meeting and events	516	1,395
Postage and stationary	246	600
Training	1,286	315
Travelling	338	-
Telephone	-	90
	<u>11,188</u>	<u>6,455</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses - continued

Total number of trustees reimbursed for expenses	1	1
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10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	101,904	115,827
Social security costs	4,191	3,561
Other pension costs	8,106	7,921
	<u>114,201</u>	<u>127,309</u>

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

	2022	2021
Pastoral	2	3
Administrators	3	2
	<u>5</u>	<u>5</u>

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

11. COMPARATIVES: 2021 STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>251,737</u>	<u>-</u>	<u>251,737</u>
EXPENDITURE ON			
Charitable activities			
Giving, discipleship & pastoral support	148,642	-	148,642
Congregation meeting costs & church gatherings	34,053	-	34,053
Governance costs	2,568	-	2,568
Outreach expenses	25,196	-	25,196
Training expenses	8,251	-	8,251
Total	<u>218,710</u>	<u>-</u>	<u>218,710</u>
NET INCOME	33,027	-	33,027
RECONCILIATION OF FUNDS			
Total funds brought forward	52,013	-	52,013

HOPE CHURCH HARROGATE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. COMPARATIVES: 2021 STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>85,040</u>	<u>-</u>	<u>85,040</u>

12. INDEPENDENT EXAMINER'S REMUNERATION

The amount receivable by the charity's independent examiner was as follows:

	2022 £	2021 £
Independent examination	2,472	2,352
Accountancy	228	216
	<u>2,700</u>	<u>2,568</u>

13. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2021	16,676
Additions	7,685
	<u>24,361</u>
At 31 March 2022	
DEPRECIATION	
At 1 April 2021	13,477
Charge for year	5,266
	<u>18,743</u>
At 31 March 2022	
NET BOOK VALUE	
At 31 March 2022	<u>5,618</u>
At 31 March 2021	<u>3,199</u>

HOPE CHURCH HARROGATE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	2,082	955
	<u>2,082</u>	<u>955</u>

15. ACCRUALS AND DEFERRED INCOME

	2022	2021
	£	£
Accruals and deferred income	7,773	3,965
	<u>7,773</u>	<u>3,965</u>

	2022	2021
	£	£
Initial deferred income	120	120
Release of deferred income in the year	(120)	-
Incoming resources deferred	-	-
Deferred income carried forward	-	120
	<u>-</u>	<u>120</u>

16. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	49,179	48,603	2,581	100,363
Projects designated fund	2,510	36	(2,546)	-
Cambodia designated fund	98	(63)	(35)	-
The Village designated fund	20,753	(93)	(100)	20,560
Building designated fund	12,500	-	-	12,500
	<u>85,040</u>	<u>48,483</u>	<u>(100)</u>	<u>133,423</u>
Restricted funds				
The Village restricted fund	-	63	100	163
	<u>-</u>	<u>63</u>	<u>100</u>	<u>163</u>
TOTAL FUNDS	<u>85,040</u>	<u>48,546</u>	<u>-</u>	<u>133,586</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,177	(205,574)	48,603
Projects designated fund	261	(225)	36
Cambodia designated fund	2,862	(2,925)	(63)
The Village designated fund	161	(254)	(93)
	<u>257,461</u>	<u>(208,978)</u>	<u>48,483</u>
Restricted funds			
The Village restricted fund	2,548	(2,485)	63
	<u>260,009</u>	<u>(211,463)</u>	<u>48,546</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	8,139	62,703	(21,663)	49,179
Projects designated fund	2,238	(348)	620	2,510
Cambodia designated fund	107	49	(58)	98
The Village designated fund	20,743	(705)	715	20,753
Vancouver designated fund	8,286	(28,672)	20,386	-
Building designated fund	12,500	-	-	12,500
	<u>52,013</u>	<u>33,027</u>	<u>-</u>	<u>85,040</u>
TOTAL FUNDS	<u>52,013</u>	<u>33,027</u>	<u>-</u>	<u>85,040</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,310	(143,607)	62,703
Projects designated fund	35,078	(35,426)	(348)
Cambodia designated fund	2,974	(2,925)	49
The Village designated fund	2,519	(3,224)	(705)
Vancouver designated fund	4,856	(33,528)	(28,672)
	<u>251,737</u>	<u>(218,710)</u>	<u>33,027</u>
TOTAL FUNDS	<u>251,737</u>	<u>(218,710)</u>	<u>33,027</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

The charity currently holds seven funds:

- An unrestricted general fund which comprises the majority of the income and expenditure of the charity.
- Five designated funds, which represent resources earmarked for particular charitable goals. The trustees have the power to redesignate these funds.
- One restricted fund, which must be used in the fulfilment of specific charitable aims.

The objects of each of the funds are as follows:

Projects designated fund - An unrestricted fund for resources earmarked for stand-alone projects and events.

Cambodia designated fund - An unrestricted fund supporting local churches and missionaries in Cambodia.

The Village designated fund - An unrestricted fund designated for the social action project that seeks to alleviate poverty across Harrogate and the surrounding areas.

Vancouver designated fund - An unrestricted fund for establishing and providing ongoing support to our new church plant in Vancouver, Canada. This fund was closed on the 31 March 2022.

Building designated fund - An unrestricted fund being saved for a future church building purchase.

The Village restricted fund - An restricted fund designated for the social action project that seeks to alleviate poverty across Harrogate and the surrounding areas.

Transfers between funds

Transfers between funds have been made in order to finance any deficit arising, or to correct small errors in allocation.

17. RELATED PARTY DISCLOSURES

Ms E A Zambonini held a contract of employment with the charity from August 2022 and is a close family member to trustee Mr P Zambonini.

Ms E A Zambonini received a gross salary of £10,672 (2021: £nil) with an employer pension contribution of £811 (2021: £nil) for her position as the Operations & Finance manager.

Due to the potential conflict of interest, trustees and close relatives of trustees are excluded from remuneration and benefits discussions where they/their relatives are potential beneficiaries of changes or awards being considered by the trustees.

HOPE CHURCH HARROGATE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	217,590	204,496
Gift aid	41,158	39,732
Grants	1,000	7,509
Ticket income	261	-
	260,009	251,737
Total incoming resources		
	260,009	251,737
EXPENDITURE		
Charitable activities		
Wages and Salaries	96,185	112,561
Social security	4,191	3,561
Pensions	8,106	7,921
Congregation meeting & events	25,070	8,039
Outreach expenses	7,136	1,291
Training expenses	1,972	1,873
Grants to institutions	26,646	53,577
Grants to individuals	11,309	5,488
	180,615	194,311
Support costs		
Management		
Wages and Salaries	5,719	3,266
Insurance	355	312
Telephone	811	998
Postage and stationery	850	881
Sundries	1,668	1,882
Motor & travel	460	131
Rent	2,106	2,809
Hospitality	7,419	2,493
Computer costs	2,236	5,343
Equipment depreciation	5,266	2,417
Loss on sale of tangible fixed assets	-	21
Bank charges	1,258	1,278
	28,148	21,831
Governance costs		
Independent examiner	2,472	2,352
Accountancy	228	216
	2,700	2,568
Total resources expended		
	211,463	218,710
Net income		
	48,546	33,027

This page does not form part of the statutory financial statements

HOPE CHURCH HARROGATE

England & Wales - Charity number 1151360

Accounts

REGISTERED COMPANY NUMBER: 08420082 (England and Wales)
REGISTERED CHARITY NUMBER: 1151360

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
HOPE CHURCH HARROGATE**

DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

HOPE CHURCH HARROGATE

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees, who are also directors of the charity for the purposes of company law, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

The charitable company was incorporated on 26 February 2013.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects for the public benefit are:

- a) To advance the Christian faith in accordance with our Statement of Beliefs appearing within this report, in Harrogate and in such other parts of the United Kingdom or the world as the trustees of the charity may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity;
- b) To relieve aged persons and persons in conditions of need, hardship, sickness, or distress arising therefrom whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation or shelter or in any other way) in Harrogate and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit;
- c) To advance education, whether of children (above or below compulsory school age) or of adults.

Significant activities

HOPE Church works out these aims and objectives through its members by:

Holding regular meetings in public locations such as town centres, parks and local community centres; as well as our regular Sunday morning meeting in the main hall of Ashville College in Harrogate which provides an opportunity to worship and hear practical Biblical teaching. All these meetings are open to anyone who wishes to attend and recordings of the teaching are freely available to the public via our website. We also hold courses such as "Alpha" that are promoted in public venues such as cafés and bars and are open to anyone of any faith or none to attend; as are our other regular times of prayer and worship.

Working with, supporting and partnering with other churches and organisations in the area that help alleviate poverty. We are also proactively involved in the work of "Reflect Harrogate" (Pregnancy Crisis Service) and "Baby Basics" (helping vulnerable new mothers) which were groups started by and supported by members of HOPE Church.

Running our own children's work via "HOPE Kids" activities. Church staff and volunteers occasionally visit local schools to support curricular activities such as assemblies; religious education; and ethics, morals and citizenship. We also run courses open to the public on financial planning and debt management using resources provided by national organisations such as CAP (Christians Against Poverty).

The charity carries out a wide range of activities in support of its charitable aims. The trustees consider that these activities, provide benefit to both active members of the Church and the wider community of Harrogate.

Public benefit

The trustees have complied with the duty in section 17 (5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

Grantmaking

HOPE Church aims to be a generous church and as such we regularly try to give donations and/or grants to other organisations and at times individuals that the Trustees feel are in line with our charitable objectives.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Volunteers

HOPE Church benefits from a volunteer who performs bookkeeping services one day a week.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During the year under review, the main area of progress and achievement included:

1. Moving Sunday morning meetings online because of COVID in order to continue to provide an opportunity for worship and practical biblical teaching during the lockdown of 2020.
2. Pivoting of Hope Kids children's work online to enable children to participate safely during lockdown and worship with their families.
3. Establishing Hope Youth online to allow young people to have vital connection during lockdown.
4. Continued expansion and development of the pastoral / care network.
5. Ongoing participation in the national 'Alpha' evangelism / outreach initiatives, including moving Alpha online for the first time during lockdown.
7. Continued financial and spiritual support of the team sent to establish a church plant in Vancouver, Canada.
8. The granting of financial gifts and practical support to individuals in need and to other charitable organisations with similar objectives.
9. Continued support for other churches locally, nationally and internationally, including strengthening relationships with ChristCentral churches in Kenya.

FINANCIAL REVIEW

Reserves policy

It is the policy of HOPE Church to maintain unrestricted cash reserves at a level that will cover a minimum of three months' gross salary expenses with a target of six months. As at 31 March 2021 this was approximated to be a minimum of £27,900 and a target of £55,800. This reserve exists to ensure that the church can continue to operate even when there are unusual items of expenditure, or unexpectedly low income.

Covid-19

The outbreak of the Covid-19 pandemic has caused major disruptions around the world. The Government have made interventions designed to reduce the spread of the virus and stabilise the economic environment, however the overall impact of the pandemic still remains unclear.

HOPE Church has adapted to the outbreak of the virus by holding congregation meetings and church gatherings online. HOPE Church ensures that it puts its members' safety first and will continue to follow the relevant government guidance.

HOPE Church will continue to meet online until government guidance relating to Covid-19 allows physical meetings to take place and a suitable risk assessment has been carried out.

The trustees believe that HOPE Church will continue for the foreseeable future as the charity is still able to receive income from online donations and is able to continue its charitable activities under the current conditions. As such the accounts have been prepared on a going concern basis.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Budget

When setting the budget, the trustees planned for a slight decrease in donations. This gave an overall budgeted income figure of £196,373 (2020: £218,845).

On the expenditure side the Pastors discussed their plans for the year with the trustees who approved a balanced expenditure budget of £190,288 (2020: £247,708).

Income

Overall our total income for the year was £251,737 (2020: £260,206); up 28% on the budget figure and down 3% from the overall income for 2020.

A breakdown of the actual income sources for 2021 is shown below.

Hope	69%
Gift Aid	16%
Projects	12%
Vancouver	2%
Cambodia	1%
Building	0%
The Village	0%
TOTAL	100%

Expenditure

Overall our total expenditure for the year was £218,710 (2020: £271,258); up 15% on the budget figure and down 19% from the overall expenditure in 2020.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FUTURE PLANS

The church's planned initiatives for the current and subsequent financial years include continuation of the following:

1. Develop new hybrid methods of gathering that future-proof the opportunity for gathered worship and practical biblical teaching despite the impact of COVID.
2. Continued development of The Village project to address poverty and loneliness in the Harrogate area, particularly addressing the needs of new mothers and families.
3. Developing the senior leadership structure of the church to broaden the input and include more voluntary participation.
4. Continued expansion and development of our Midweek Group structure to provide pastoral support, training, and leadership development within the church.
5. The development of a new Hope Youth team with new opportunities for gathering on Sunday mornings as well as during the week.
6. The continued development of Hope Kids children's work to extend beyond Sunday provision.
7. Ongoing participation in the national 'Alpha' initiative.
8. Assess our environmental impact and make an action plan for supporting environmentally conscious choices within the church, personally and corporately
9. The provision of training and pastoral support courses like 'The Marriage Course' and CAP Money management.
10. Continued development of administrative systems and structure in the church to release capacity of our pastoral staff.
11. Continued financial and spiritual support of the church planting team in Vancouver, Canada.
12. Continued work with ChristCentral Churches to support other churches locally, nationally and internationally, especially in the training of leaders.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are recruited and appointed on the recommendation of existing trustees/members from within the community of HOPE church. There is a required minimum of three trustees but no maximum number.

Induction and training of new trustees

The induction and training of trustees is delivered using courses and resources from ChristCentral and from across the wider New Frontiers International family, and where appropriate from training provided by other charities and organisations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08420082 (England and Wales)

Registered Charity number

1151360

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Registered office

Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

Trustees

B T Priestley (resigned 26/5/2021)
P J Webb
S L Williams
O Adelekan (resigned 2/12/2021)
A Price
P Zambonini (appointed 2/12/2021)
D Kunar (appointed 2/12/2021)

Company Secretary

P J Webb

Independent Examiner

DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STATEMENT OF BELIEFS

We believe in:

The one true God who lives eternally in three persons-the Father, the Son and the Holy Spirit.

The love, grace and sovereignty of God in creating, sustaining, ruling, redeeming and judging the world.

The divine inspiration and supreme authority of the Old and New Testament Scriptures, which are the written Word of God-fully trustworthy for faith and conduct.

The dignity of all people, made male and female in God's image to love, be holy and care for creation, yet corrupted by sin, which incurs divine wrath and judgement.

The incarnation of God's eternal Son, the Lord Jesus Christ-born of the Virgin Mary; truly divine and truly human, yet without sin.

The atoning sacrifice of Christ on the cross: dying in our place, paying the price of sin and defeating evil, so reconciling us with God.

The bodily resurrection of Christ, the first fruits of our resurrection; his ascension to the Father, and his reign and mediation as the only Saviour of the world.

The justification of sinners solely by the grace of God through faith in Christ.

The ministry of God the Holy Spirit, who leads us to repentance, unites us with Christ through new birth, empowers our discipleship and enables our witness.

The Church, the body of Christ both local and universal, the priesthood of all believers-given life by the Spirit and endowed with the Spirit's gifts to worship God and proclaim the gospel, promoting justice and love.

The personal and visible return of Jesus Christ to fulfil the purposes of God, who will raise all people to judgement, bring eternal life to the redeemed and eternal condemnation to the lost, and establish a new heaven and new earth.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Hope Church Harrogate for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HOPE CHURCH HARROGATE (REGISTERED NUMBER: 08420082)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2 December 2021 and signed on its behalf by:

P J Webb - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOPE CHURCH HARROGATE (REGISTERED NUMBER: 08420082)**

Independent examiner's report to the trustees of Hope Church Harrogate ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Graham French
ICAEW
DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

2 December 2021

HOPE CHURCH HARROGATE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	251,737	-	251,737	260,201
Investment income	4	-	-	-	5
Total		251,737	-	251,737	260,206
EXPENDITURE ON					
Charitable activities	5				
Giving, discipleship & pastoral support		148,642	-	148,642	139,360
Congregation meeting costs & church gatherings		34,053	-	34,053	74,339
Governance costs		2,568	-	2,568	3,267
Outreach expenses		25,196	-	25,196	34,620
Training expenses		8,251	-	8,251	19,672
Total		218,710	-	218,710	271,258
NET INCOME/(EXPENDITURE)		33,027	-	33,027	(11,052)
RECONCILIATION OF FUNDS					
Total funds brought forward		52,013	-	52,013	63,065
TOTAL FUNDS CARRIED FORWARD		85,040	-	85,040	52,013

CONTINUING OPERATIONS

The results from the year derive from continuing activities and there are no gains or losses other than those shown above.

HOPE CHURCH HARROGATE (REGISTERED NUMBER: 08420082)**STATEMENT OF FINANCIAL POSITION
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	3,199	-	3,199	3,352
CURRENT ASSETS					
Debtors	15	-	-	-	2,000
Prepayments and accrued income		8,985	-	8,985	4,555
Cash at bank and in hand		77,776	-	77,776	56,056
		<u>86,761</u>	<u>-</u>	<u>86,761</u>	<u>62,611</u>
CREDITORS					
Amounts falling due within one year	16	(955)	-	(955)	(1,860)
NET CURRENT ASSETS		<u>85,806</u>	<u>-</u>	<u>85,806</u>	<u>60,751</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		89,005	-	89,005	64,103
ACCRUALS AND DEFERRED INCOME	17	(3,965)	-	(3,965)	(12,090)
NET ASSETS		<u>85,040</u>	<u>-</u>	<u>85,040</u>	<u>52,013</u>
FUNDS	18				
Unrestricted funds				85,040	52,013
TOTAL FUNDS				<u>85,040</u>	<u>52,013</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 December 2021 and were signed on its behalf by:

P J Webb - Trustee

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. STATUTORY INFORMATION

HOPE Church Harrogate is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found in the 'reference and administrative details' section of the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Incoming grants are measured using the accrual model.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.

Allocation and apportionment of costs

Support costs are fully allocated to the charitable activities of the church in approximately the ratio in which direct costs are incurred.

Support costs includes staff costs relating to administration, but does not include costs relating to employees involved directly in charitable activities. These are allocated to the charitable activities in which they are primarily involved.

Tangible fixed assets

Tangible fixed assets are measured on the historical cost basis.

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

Equipment	- 33% on cost
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HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES - continued

Taxation

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

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

Prepayments and accrued income

Prepayments are recognised when the associated payment has been made, until the associated goods or services have been received.

Accrued income is recognised as the charity becomes entitled to it and is measured at fair value.

Cash at bank and in hand

Cash at bank and in hand represents cash held and accessible immediately.

Creditors and provisions

Creditors and provisions are recognised where there is 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 recognised at their settlement amount after allowing for any trade discounts due.

Going Concern

The accounts are prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	204,496	216,823
Gift aid	39,732	34,421
Grants	7,509	3,000
Ticket income	-	5,957
	251,737	260,201

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2021 £	2020 £
ChristCentral Churches	-	2,000
City Valley Church	-	1,000
Newday	4,625	-
Bread of Life, Ripon	1,740	-
Harrogate Round Table, Harrogate	1,144	-
	<u>7,509</u>	<u>3,000</u>

HOPE Church benefits from a volunteer who performs bookkeeping services one day a week.

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4. INVESTMENT INCOME

	2021 £	2020 £
Interest	-	5
	<u>-</u>	<u>5</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Giving, discipleship & pastoral support	78,688	54,861	15,093	148,642
Congregation meeting costs & church gatherings	31,036	-	3,017	34,053
Governance costs	-	-	2,568	2,568
Outreach expenses	19,775	3,900	1,521	25,196
Training expenses	5,747	304	2,200	8,251
	<u>135,246</u>	<u>59,065</u>	<u>24,399</u>	<u>218,710</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	124,043	138,202
Congregation meeting & events	8,039	36,737
Outreach expenses	1,291	9,343
Connect expenses	-	585
Training expenses	1,873	10,472
	<u>135,246</u>	<u>195,339</u>

7. GRANTS PAYABLE

	2021	2020
	£	£
Giving, discipleship & pastoral support	54,861	30,769
Outreach expenses	3,900	4,636
Training expenses	304	-
	<u>59,065</u>	<u>35,405</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
ChristCentral Churches Worldwide	36,833	13,564
Jubilee Plus	1,440	1,440
Reflect, Harrogate	8,000	-
Trinity Central Church, Vancouver	7,000	-
	<u>53,273</u>	<u>15,004</u>

Total grants to individuals in the year were £5,488 (2020: £20,401) and were made in order to further our charitable objectives, helping those in need within our community, and supporting our work in Cambodia and Canada.

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Giving, discipleship & pastoral support	15,093	-	15,093
Congregation meeting costs & church gatherings	3,017	-	3,017
Governance costs	-	2,568	2,568
Outreach expenses	1,521	-	1,521
Training expenses	2,200	-	2,200
	<u>21,831</u>	<u>2,568</u>	<u>24,399</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	2,418	3,787
Deficit on disposal of fixed assets	<u>21</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year Mr A Price held a contract of employment with the charity and received monthly remuneration.

The provision for trustees to receive remuneration, for the supply of services other than acting as a trustee, was provided within the articles of the charity. The remuneration provided to Mr A Price were for services provided in accordance with the charitable aims and no payment was made in their capacity a trustee.

Mr A Price received a gross salary of £39,391 (2020: £34,137) with an employer pension contribution of £2,892 (2020: £2,515) for his pastoral services.

Trustees' expenses

Trustees can claim expenses to reimburse them for costs that they incur in fulfilling their duties. These expenses were wholly in fulfilment of charity business.

	2021	2020
	£	£
Computer costs	2,639	1,233
Hospitality	145	1,917
Staff functional costs	1,271	2,280
Meeting and events	1,395	3,852
Postage and stationary	600	333
Relocation	-	1,703
Training	315	2,163
Travelling	-	3,523
Telephone	90	-
	<u>6,455</u>	<u>17,004</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses - continued

Total number of trustees reimbursed for expenses	1	2
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11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	115,827	125,375
Social security costs	3,561	7,108
Other pension costs	7,921	8,769
	<u>127,309</u>	<u>141,252</u>

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

	2021	2020
Pastoral	3	3
Administrators	2	3
	<u>5</u>	<u>6</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	260,201	-	260,201
Investment income	<u>5</u>	<u>-</u>	<u>5</u>
Total	260,206	-	260,206
EXPENDITURE ON			
Charitable activities			
Giving, discipleship & pastoral support	139,360	-	139,360
Congregation meeting costs & church gatherings	74,339	-	74,339
Governance costs	3,267	-	3,267
Outreach expenses	34,620	-	34,620
Training expenses	19,672	-	19,672
Total	<u>271,258</u>	<u>-</u>	<u>271,258</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(11,052)	-	(11,052)
RECONCILIATION OF FUNDS			
Total funds brought forward	63,065	-	63,065
TOTAL FUNDS CARRIED FORWARD	<u>52,013</u>	<u>-</u>	<u>52,013</u>

13. INDEPENDENT EXAMINER'S REMUNERATION

The amount receivable by the charity's independent examiner was as follows:

	2021 £	2020 £
Independent examination	2,352	2,280
Accountancy	210	987
	<u>2,562</u>	<u>3,267</u>

14. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2020	15,089
Additions	2,286
Disposals	(699)
At 31 March 2021	<u>16,676</u>
DEPRECIATION	
At 1 April 2020	11,737
Charge for year	2,418
Eliminated on disposal	(678)
At 31 March 2021	<u>13,477</u>
NET BOOK VALUE	
At 31 March 2021	<u>3,199</u>
At 31 March 2020	<u>3,352</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	-	2,000
	<u> </u>	<u> </u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	955	1,860
	<u> </u>	<u> </u>

17. ACCRUALS AND DEFERRED INCOME

	2021	2020
	£	£
Accruals and deferred income	3,965	12,090
	<u> </u>	<u> </u>

	2021	2020
	£	£
Initial deferred income	120	-
Release of deferred income in the year	-	-
Incoming resources deferred	-	120
Deferred income carried forward	<u>120</u>	<u>120</u>

The deferred income relates to the purchase of tickets for events, where the event will take place in the following year.

18. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	8,139	62,703	(21,663)	49,179
Projects designated fund	2,238	(348)	620	2,510
Cambodia designated fund	107	49	(58)	98
The Village designated fund	20,743	(705)	715	20,753
Vancouver designated fund	8,286	(28,672)	20,386	-
Building designated fund	12,500	-	-	12,500
	<u>52,013</u>	<u>33,027</u>	<u>-</u>	<u>85,040</u>
TOTAL FUNDS	<u>52,013</u>	<u>33,027</u>	<u>-</u>	<u>85,040</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,310	(143,607)	62,703
Projects designated fund	35,078	(35,426)	(348)
Cambodia designated fund	2,974	(2,925)	49
The Village designated fund	2,519	(3,224)	(705)
Vancouver designated fund	4,856	(33,528)	(28,672)
	<u>251,737</u>	<u>(218,710)</u>	<u>33,027</u>
TOTAL FUNDS	<u>251,737</u>	<u>(218,710)</u>	<u>33,027</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	26,542	(18,403)	-	8,139
Projects designated fund	1,666	38,840	(38,268)	2,238
Cambodia designated fund	607	(500)	-	107
The Village designated fund	3,639	(2,030)	19,134	20,743
Vancouver designated fund	18,111	(28,959)	19,134	8,286
Building designated fund	12,500	-	-	12,500
	<u>63,065</u>	<u>(11,052)</u>	<u>-</u>	<u>52,013</u>
TOTAL FUNDS	<u>63,065</u>	<u>(11,052)</u>	<u>-</u>	<u>52,013</u>

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,551	(225,954)	(18,403)
Projects designated fund	46,889	(8,049)	38,840
Cambodia designated fund	3,549	(4,049)	(500)
The Village designated fund	217	(2,247)	(2,030)
Vancouver designated fund	2,000	(30,959)	(28,959)
	<u>260,206</u>	<u>(271,258)</u>	<u>(11,052)</u>
TOTAL FUNDS	<u>260,206</u>	<u>(271,258)</u>	<u>(11,052)</u>

The charity currently holds six funds:

- An unrestricted general fund which comprises the majority of the income and expenditure of the charity.
- Five designated funds, which represent resources earmarked for particular charitable goals. The trustees have the power to redesignate these funds.

The objects of each of the designated funds are as follows:

Projects designated fund - An unrestricted fund for resources earmarked for stand-alone projects and events.

Cambodia designated fund - An unrestricted fund supporting local churches and missionaries in Cambodia.

The Village designated fund - An unrestricted fund designated for the social action project that seeks to alleviate poverty across Harrogate and the surrounding areas.

Vancouver designated fund - An unrestricted fund for establishing and providing ongoing support to our new church plant in Vancouver, Canada.

Building designated fund - An unrestricted fund being saved for a future church building purchase.

Transfers between funds

Transfers between funds have been made in order to finance any deficit arising, or to correct small errors in allocation.

HOPE CHURCH HARROGATE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

19. RELATED PARTY DISCLOSURES

The following advances and credits to trustees subsisted during the period ended 31 March 2021:

	2021 £	2020 £
Mr A Price		
Balance outstanding at start of period	2,000	-
Amounts advanced	-	2,000
Amounts repaid	(2,000)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	-	2,000
No interest has been charged on the above balance.		