

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
CHRISTIAN HERITAGE LONDON

Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
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CHRISTIAN HERITAGE LONDON

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FOR THE YEAR ENDED 31 MARCH 2021

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CHRISTIAN HERITAGE LONDON

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Mission statement

The Mission of Christian Heritage London is to recover the constructive influences of Christianity from the past; to challenge the empty secular view at present and to help shape the worldview of the next generation. Another goal is to contribute to the cultural intellectual and spiritual formation of both visiting Christians and non-Christians through our events, tours and guided-walks.

Our Aims

The aim is to educate, enthuse and inspire renewed appreciation of the impact of Christianity in our culture and around the world; to inspire participants to consider the claims of Christ and to generate resources to support the apologetics ministries by inviting those on tours to join the growing number of those praying for and supporting the work financially.

Our objectives

The objectives of the Charity are to establish a Christian Heritage Centre demonstrating how Christianity has shaped modern society, to offer Christian Heritage guided-walks, to host lectures and discussions on Apologetics and Christian heritage and to conduct Christian heritage guided tours of the UK and in continental Europe.

Significant activities

It has certainly been a year like no other in living memory with the effects of Covid pandemic turning the world on its head. It was in March 2020 for example that it was the last time that we were able to conduct Christian Heritage guided-walks through the British Museum multiple times per week for people from literally every continent. Thereafter we were obliged to work from home putting up quotes from the history of world-changing gospel ministry through the Christian Heritage London social media platforms. Through this we became a great deal more acquainted with heroes from church history. The number of our followers on the Christian Heritage London platforms and Twitter Accounts that we run for George Whitfield, Jonathan Edwards and William Wilberforce, now exceeds 30,000.

We have also been focused on a number of other initiatives: we are poised to publishing (on paper and on our website) a unique resource- a book on London's church history. We have also recorded several podcasts interviewing local and international Christian leaders who have been impacted by these former heroes of the Christian faith. We also now have an opportunity of assisting a number of Christian authors with their new book releases.

Our vision at Christian Heritage London has been to establish a ministry that would use its rich historical and cultural Christian history in order to introduce non-Christians to a living faith. Our purpose and objectives are to:

- a. Recover the constructive influences of Christianity from the past.
- b. Challenge the current empty secular worldview at present.
- c. Help shape the Christian worldview of the next generation.

Britain generally and London particularly provides a window into a society which is profoundly influenced by Christianity. The arts, law, ethics, education and politics have all been touched by the redeeming message of Christianity. Our Christian Heritage guided-walks and tours in London, the UK and Continental Europe continue to contribute to the cultural, intellectual and spiritual formation of individual participants.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have considered the Charity Commission's general guidance on public benefit and in particular, its supplementary guidance on the advancement of religion for the public benefit.

The charity exists to advance Christianity by drawing attention to the Gospel of Jesus Christ, to equip churches and to serve the purposes of God in this generation. It offers the general public, both Christian and non-Christian, a window on the way Christianity has helped to shape and contribute to the development of Western civilization. serving the regular influx of visitors to London and Europe by offering tours.

Volunteers

Two Volunteers are assisting at present and a third has helped on a limited number of occasions when needed. Total number of volunteer hours is approximately 40 hours per week.

FINANCIAL REVIEW

Financial position

The charity saw an decrease in the income from tours during the year to £4,074 (2020: £150,427),

There has been an increase in income from donations to £30,025 (2020: £7,534),

Total expenditure in the year has decreased to £36,529 (2020: £122,204), however most of this expenditure is attributable to the costs of running tours, the income for which has also decreased. The cost of tours in the year was £127 (2020: £75,947). Non-tour related costs have increased to £36,402 (2020: £46,257).

The coronavirus pandemic means finances will continue to be challenging in 2021/22.

Reserves policy

There is currently no reserves policy in place, but the Trustees plan to have one established.

FUTURE PLANS

The Trustees are looking forward to a continual increase in the number of guided walks around London, as the UK and the world begin to recover from the Covid Pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation which was registered on 3 March 2015 and amended on 21 August 2015.

Recruitment and appointment of new trustees

Trustees have been recruited from the Christian Community who have a particular interest in preserving and expanding the role of Christianity in society.

Organisational structure

Six trustees have been appointed. The Trustees endeavour to meet quarterly to monitor the activities of the Charity.

Induction and training of new trustees

As the appointed trustees are typically seasoned Academics or Ministers of Religion, there has been no need to offer any further training.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees consider that the principal risk would be that of International Terrorism in Europe, and the risk levels perceived by the US State Department, that could negatively impact the number of visitors to the Centre and tours being undertaken.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160736

Principal address

33 Upper Meadow
Hedgerley Lane
GERRARDS CROSS
Buckinghamshire
SL9 7EY

Trustees

Dr K G Brownell
Sir C J Hoare (Bt)
G W Thames
P Greyling
Prof A N S Lane
Rev D M Wells

Independent Examiner

Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

Bankers

Barclays Bank PLC
HOLBORN
Leicester
Leicestershire
LE87 2BB

Solicitors

Pothecary Witham Weld Solicitors
70 St. George's Square
LONDON
SW1V 3RD

CHRISTIAN HERITAGE LONDON

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

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

.....
P Greyling - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHRISTIAN HERITAGE LONDON**

Independent examiner's report to the trustees of Christian Heritage London

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Pettifer
FCA
Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

Date:

CHRISTIAN HERITAGE LONDON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	49,697	-	49,697	7,534
Charitable activities					
Tours and presentations		4,074	-	4,074	150,427
Investment income	4	13	-	13	8
Total		53,784	-	53,784	157,969
EXPENDITURE ON					
Charitable activities					
Tours and presentations		36,529	-	36,529	122,204
NET INCOME		17,255	-	17,255	35,765
RECONCILIATION OF FUNDS					
Total funds brought forward		37,262	-	37,262	1,497
TOTAL FUNDS CARRIED FORWARD		54,517	-	54,517	37,262

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

CHRISTIAN HERITAGE LONDON

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	4,068	-	4,068	500
CURRENT ASSETS					
Debtors	10	3,876	-	3,876	13,260
Cash at bank		56,962	-	56,962	34,188
		60,838	-	60,838	47,448
CREDITORS					
Amounts falling due within one year	11	(10,389)	-	(10,389)	(10,686)
NET CURRENT ASSETS		50,449	-	50,449	36,762
TOTAL ASSETS LESS CURRENT LIABILITIES		54,517	-	54,517	37,262
NET ASSETS		54,517	-	54,517	37,262
FUNDS	12				
Unrestricted funds				54,517	37,262
TOTAL FUNDS				54,517	37,262

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

.....
P Greyling - Trustee

The notes form part of these financial statements

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

1. LEGAL FORM

Christian Heritage London is a Charitable Incorporated Organisation which was registered on 3 March 2015 and amended on 21 August 2015 (registration number 1160736).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going Concern

The accounts have been prepared on the Going Concern Basis. The charity was heavily dependent on relatively few funders which stopped providing funding in 2016. The Trustees have secured a different source of income, concentrating more on tours. The Trustees have prepared forecasts for the period of 12 months from the date of approval of the Financial Statements and continue to review budgets on a regular basis and are confident that the charity will have sufficient cash to continue in business for this period and therefore that the Going Concern Basis of preparation is appropriate.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Tangible fixed assets

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

2. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

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

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third part and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pension costs

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.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations: general	30,025	7,534
Grants	19,672	-
	<u>49,697</u>	<u>7,534</u>

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

	2021	2020
	£	£
COVID Job Retention Scheme	<u>19,672</u>	<u>-</u>

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

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	13	8
	<u> </u>	<u> </u>

5. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs	£
Tours and presentations	6	3,016	3,022
	<u> </u>	<u> </u>	<u> </u>

	2020	2019
	Governance	Governance
	costs	costs
	£	£
Tours and presentations	3,782	3,862
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees or key management personnel compensation in the year.

Trustees' expenses

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

7. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	27,712	28,992
Other pension costs	658	654
	<u> </u>	<u> </u>
	28,370	29,646
	<u> </u>	<u> </u>

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

	2021	2020
	1	1
Guides	<u> </u>	<u> </u>

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

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,534	-	7,534
Charitable activities			
Tours and presentations	150,427	-	150,427
Investment income	8	-	8
Total	157,969	-	157,969
EXPENDITURE ON			
Charitable activities			
Tours and presentations	122,204	-	122,204
NET INCOME	35,765	-	35,765
RECONCILIATION OF FUNDS			
Total funds brought forward	1,497	-	1,497
TOTAL FUNDS CARRIED FORWARD	37,262	-	37,262

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	3,580	3,600	7,180
Additions	-	4,170	4,170
At 31 March 2021	3,580	7,770	11,350
DEPRECIATION			
At 1 April 2020	3,533	3,147	6,680
Charge for year	48	554	602
At 31 March 2021	3,581	3,701	7,282
NET BOOK VALUE			
At 31 March 2021	(1)	4,069	4,068
At 31 March 2020	47	453	500

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	100	100
Prepayments and accrued income	3,776	13,160
	<u>3,876</u>	<u>13,260</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Taxation and social security	5,118	5,227
Other creditors	5,271	5,459
	<u>10,389</u>	<u>10,686</u>

12. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	37,262	17,255	54,517
	<u>37,262</u>	<u>17,255</u>	<u>54,517</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,784	(36,529)	17,255
	<u>53,784</u>	<u>(36,529)</u>	<u>17,255</u>

CHRISTIAN HERITAGE LONDON

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

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	1,497	35,765	37,262
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,497</u>	<u>35,765</u>	<u>37,262</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,969	(122,204)	35,765
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>157,969</u>	<u>(122,204)</u>	<u>35,765</u>

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

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	1,497	53,020	54,517
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,497</u>	<u>53,020</u>	<u>54,517</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,753	(158,733)	53,020
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>211,753</u>	<u>(158,733)</u>	<u>53,020</u>

CHRISTIAN HERITAGE LONDON

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

13. RELATED PARTY DISCLOSURES

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

14. INDEPENDENT EXAMINER'S REMUNERATION

	2020	2019
	£	£
Fees relating to independent examination	1,644	1,572

CHRISTIAN HERITAGE LONDON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations: general	30,025	7,534
Grants	19,672	-
	<u>49,697</u>	<u>7,534</u>
Investment income		
Deposit account interest	13	8
Charitable activities		
Income from walks and tours	4,074	150,427
	<u>53,784</u>	<u>157,969</u>
Total incoming resources		
	<u>53,784</u>	<u>157,969</u>
EXPENDITURE		
Charitable activities		
Wages	27,712	28,992
Pensions	658	654
Visitors centre	1,064	1,648
Tour costs	127	75,947
Stationery, printing and IT	1,422	2,550
Travel and subsistence	607	2,674
Telephone	49	268
Sundry expenses	-	277
Bank charges	38	20
Development and marketing	1,227	4,705
Depreciation of tangible fixed assets	603	687
	<u>33,507</u>	<u>118,422</u>
Support costs		
Finance		
Bank interest	6	74
Governance costs		
Independent examiners fee	1,896	1,842
Bookkeeping	1,120	1,866
	<u>3,016</u>	<u>3,708</u>
Total resources expended	<u>36,529</u>	<u>122,204</u>
Net income	<u>17,255</u>	<u>35,765</u>

This page does not form part of the statutory financial statements