

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
CHRISTIAN HERITAGE LONDON

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

CHRISTIAN HERITAGE LONDON

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FOR THE YEAR ENDED 31 MARCH 2022

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CHRISTIAN HERITAGE LONDON

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

Christian Heritage London is more than just a tourist hub. It is where we seek to demonstrate to local and international visitors that Christianity is rooted in history, that it is true and offers hope to a sceptical world. London has a rich history which is a powerful apologetic for the positive impact of Christianity. There was therefore a great opportunity for Christian leadership to articulate the vitality and worth of Christianity as a force to counter the current worrying trends of Western civilization. It is this conviction that has been central to the vision behind our leadership team's approach.

The past three years have been like no other where our work has been enormously challenged by the effects of the recent pandemic which has crippled the work of so many other Charities. We have however been greatly blessed, particularly since the first quarter of this year to have attracted more local and international visitors on our many London guided-walks (including the British Museum) than we have ever had since the establishment of this Charity.

Our international tours offered to Christian Schools, Universities and Churches worldwide have been well received this year and we continue to plan for numerous others in the new year. The number of our followers on the Christian Heritage London platforms and Twitter Accounts that we run for George Whitfield, Jonathan Edwards, William Wilberforce and others, continue to exceed 30,000.

Our purpose and objectives of this Charity remain to:

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

CHRISTIAN HERITAGE LONDON

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

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 increase in the income from tours during the year to £66,030 (2021: £4,074),

There has been a decrease in income from donations to £18,183 (2021: £30,025),

Total expenditure in the year has increased to £113,551 (2021: £36,529), however a significant proportion of this expenditure is attributable to the costs of running tours, the income for which has also increased. The cost of tours in the year was £62,613 (2021: £127). Non-tour related costs have increased to £50,938 (2021: £36,402).

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.

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.

CHRISTIAN HERITAGE LONDON

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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

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 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	28,122	-	28,122	49,697
Charitable activities					
Tours and presentations		66,030	-	66,030	4,074
Investment income	4	1	-	1	13
Total		<u>94,153</u>	<u>-</u>	<u>94,153</u>	<u>53,784</u>
EXPENDITURE ON					
Charitable activities					
Tours and presentations		<u>113,551</u>	<u>-</u>	<u>113,551</u>	<u>36,529</u>
NET INCOME/(EXPENDITURE)		(19,398)	-	(19,398)	17,255
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>54,517</u>	<u>-</u>	<u>54,517</u>	<u>37,262</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>35,119</u></u>	<u><u>-</u></u>	<u><u>35,119</u></u>	<u><u>54,517</u></u>

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 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	2,865	-	2,865	4,068
CURRENT ASSETS					
Debtors	10	100	-	100	3,876
Cash at bank		41,865	-	41,865	56,962
		<u>41,965</u>	<u>-</u>	<u>41,965</u>	<u>60,838</u>
CREDITORS					
Amounts falling due within one year	11	(9,711)	-	(9,711)	(10,389)
		<u>32,254</u>	<u>-</u>	<u>32,254</u>	<u>50,449</u>
NET CURRENT ASSETS					
		<u>32,254</u>	<u>-</u>	<u>32,254</u>	<u>50,449</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		35,119	-	35,119	54,517
NET ASSETS		<u>35,119</u>	<u>-</u>	<u>35,119</u>	<u>54,517</u>
FUNDS	12				
Unrestricted funds				35,119	54,517
TOTAL FUNDS				<u>35,119</u>	<u>54,517</u>

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

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

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 2022

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

	2022	2021
	£	£
Donations: general	18,183	30,025
Grants	9,939	19,672
	<u>28,122</u>	<u>49,697</u>

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

	2022	2021
	£	£
COVID Job Retention Scheme	<u>9,939</u>	<u>19,672</u>

CHRISTIAN HERITAGE LONDON

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

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	1	13
	<u>1</u>	<u>13</u>

5. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Tours and presentations	49	2,242	3,504	5,795
	<u>49</u>	<u>2,242</u>	<u>3,504</u>	<u>5,795</u>

	2020	2019
	Governance costs	Governance costs
	£	£
Tours and presentations	3,782	3,862
	<u>3,782</u>	<u>3,862</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 2022 nor for the year ended 31 March 2021.

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	32,954	27,712
Other pension costs	754	658
	<u>33,708</u>	<u>28,370</u>

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

	2022	2021
	1	1
Guides	<u>1</u>	<u>1</u>

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

CHRISTIAN HERITAGE LONDON

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,697	-	49,697
Charitable activities			
Tours and presentations	4,074	-	4,074
Investment income	13	-	13
Total	<u>53,784</u>	<u>-</u>	<u>53,784</u>
EXPENDITURE ON			
Charitable activities			
Tours and presentations	<u>36,529</u>	<u>-</u>	<u>36,529</u>
NET INCOME	17,255	-	17,255
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>37,262</u>	<u>-</u>	<u>37,262</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>54,517</u></u>	<u><u>-</u></u>	<u><u>54,517</u></u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>3,580</u>	<u>7,770</u>	<u>11,350</u>
DEPRECIATION			
At 1 April 2021	3,581	3,701	7,282
Charge for year	<u>-</u>	<u>1,203</u>	<u>1,203</u>
At 31 March 2022	<u>3,581</u>	<u>4,904</u>	<u>8,485</u>
NET BOOK VALUE			
At 31 March 2022	<u>(1)</u>	<u>2,866</u>	<u>2,865</u>
At 31 March 2021	<u>(1)</u>	<u>4,069</u>	<u>4,068</u>

CHRISTIAN HERITAGE LONDON

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	100	100
Prepayments and accrued income	-	3,776
	<u>100</u>	<u>3,876</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	6,273	5,118
Other creditors	3,438	5,271
	<u>9,711</u>	<u>10,389</u>

12. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	54,517	(19,398)	35,119
	<u>54,517</u>	<u>(19,398)</u>	<u>35,119</u>
TOTAL FUNDS	<u>54,517</u>	<u>(19,398)</u>	<u>35,119</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	94,153	(113,551)	(19,398)
	<u>94,153</u>	<u>(113,551)</u>	<u>(19,398)</u>
TOTAL FUNDS	<u>94,153</u>	<u>(113,551)</u>	<u>(19,398)</u>

Comparatives for 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>
TOTAL FUNDS	<u>37,262</u>	<u>17,255</u>	<u>54,517</u>

CHRISTIAN HERITAGE LONDON

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

12. 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	53,784	(36,529)	17,255
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>53,784</u>	<u>(36,529)</u>	<u>17,255</u>

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

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	37,262	(2,143)	35,119
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>37,262</u>	<u>(2,143)</u>	<u>35,119</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	147,937	(150,080)	(2,143)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>147,937</u>	<u>(150,080)</u>	<u>(2,143)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

CHRISTIAN HERITAGE LONDON

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

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 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations: general	18,183	30,025
Grants	9,939	19,672
	<hr/> 28,122	<hr/> 49,697
Investment income		
Deposit account interest	1	13
Charitable activities		
Income from walks and tours	66,030	4,074
	<hr/> 94,153	<hr/> 53,784
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	32,954	27,712
Pensions	754	658
Visitors centre	1,166	1,064
Tour costs	62,613	127
Stationery, printing and IT	3,080	1,422
Travel and subsistence	3,327	607
Telephone	-	49
Bank charges	-	38
Development and marketing	2,659	1,227
Depreciation of tangible fixed assets	1,203	603
	<hr/> 107,756	<hr/> 33,507
Support costs		
Finance		
Bank interest	49	6
Other		
Other operating leases	450	-
Sundries	17	-
Training	1,775	-
	<hr/> 2,242	<hr/> -
Governance costs		
Independent examiners fee	1,962	1,896
Carried forward	1,962	1,896

This page does not form part of the statutory financial statements

CHRISTIAN HERITAGE LONDON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Governance costs		
Brought forward	1,962	1,896
Bookkeeping	1,542	1,120
	<u>3,504</u>	<u>3,016</u>
Total resources expended	<u>113,551</u>	<u>36,529</u>
Net (expenditure)/income	<u>(19,398)</u>	<u>17,255</u>