

**Harnhill Centre of Christian  
Healing**

**Report and  
Accounts**

31 December 2024

Charity Registration Number  
1176053

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## Reference and administrative details of the charity, its Trustees, and advisors

<b>Trustees</b>	Mrs L R Rank (Chairperson until September 2024) Dr I Donald (Chairperson from September 2024) Mr Adrian Beer (Appointed 16 May 2024) Revd T Hastie-Smith Mr R Hawes (Resigned 25 January 2024) Mrs J M Kingston (Resigned 17 October 2024) Revd L Maseko (Resigned 17 October 2024) Ms Sally Newman (Appointed 28 August 2024) Mr C R Rank Revd J Swanton
<b>Director</b>	Revd K Picot
<b>Principal address</b>	Harnhill Manor Cirencester Gloucestershire GL7 5PX
<b>Charity registration number</b>	1176053
<b>Independent Examiner</b>	Ms A Francis The Paddocks, Church Road Hargrave Northamptonshire NN9 6BQ
<b>Principal bankers</b>	Lloyds Bank plc 14 Castle Street Cirencester Gloucestershire GL7 1QJ
<b>Principal solicitors</b>	Stone King LLP Upper Borough Court (UBC) Upper Borough Walls Bath BA1 1RG

## Trustees' report Year ended 31 December 2024

The Trustees present their report together with the accounts of Harnhill Centre of Christian Healing, a Charitable Incorporated Organisation (CIO) (the "charity" or the "CIO") for the year to 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out on pages 32 to 36 of the attached accounts and comply with the charity's Constitution, applicable laws, applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the requirements 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 United Kingdom and Republic of Ireland (FRS 102).

### Introduction



The Harnhill Centre was founded by, and operated in accordance with, a Deed of Trust dated 14 June 1985. It continued to operate under the Deed of Trust until 31 December 2017 when its activities, assets and liabilities were transferred to the CIO.

The original vision for the establishment of a Centre for Christian Healing was that of the late Canon Arthur Dodds. His story is recounted in two books entitled *Desert Harvest* and *God's Harvest* published by Dianthus Publishing Limited. In 1985 the 17<sup>th</sup> Century Manor House with a Barn, outbuildings and stables was still in use as a working farm.

**Introduction** (continued)

The house, barn, out-buildings, and some lands were acquired by the Trust in 1985. Farmland not needed by the Centre was sold and is now privately owned. As funds have become available, the Grade II listed buildings have been extensively modernised, refurbished and adapted within the limits of planning permission to provide for a residential community, residential accommodation for guests together with a conference facility and refectory in the Barn. The latter is used mainly for services and what was originally stabling now provides rooms for prayer ministry.

*What a Friend we have in Jesus*

In the Summer Autumn 2022 edition of the Harvest Magazine, which is produced twice a year by the Centre, Reverend Kate Picot wrote the forward entitled “*What a friend we have in Jesus*” which reflects the essence of the ministry at Harnhill



Reverend Kate Picot  
Centre Director

*Over many years, the staff, and volunteers at the Harnhill Centre have worked together to serve and bless in many ways...*

*Jesus talked about radical friendship with his disciples. He spoke about there being no greater love than when someone lays down their life for their friends, which is exactly what Jesus did for each of us. His friendship is available to everyone in every circumstance. It is the most beautiful gift and the most important friendship of all. As life continues at Harnhill, our desire is to reflect the friendship of Jesus. In a world where friendships can be fleeting or surface-level, where hatred is so easily expressed, and where wars are started, we aim to build this community with our identity firmly rooted in the friendship and love of Christ. We desire His friendship to be reflected to all who visit the Centre, to those seeking healing from trauma and damaging experiences, and towards all needing rest and restoration.*

*Bringing healing and wholeness through Jesus Christ*

**Objectives and activities**

The objectives of the charity under its Constitution are “by such means as are charitable to promote the charitable work of the Church of England and the Anglican faith and in particular to further the Ministry of Christian Healing”.

**Objectives and activities** (continued)

By embracing and believing the words expressed in the Nicene Creed, our ecumenical religious community, staff and volunteers advance the ministry of the church by bringing the healing love of Jesus Christ to all who visit The Harnhill Centre. The charity seeks to achieve its objectives by:


- ◆ Facilitating and providing for the Harnhill community of worshiping and praying residents, friends and visitors on a day-to-day basis;
- ◆ Holding public Christian services both at the Centre and the adjacent Parish Church;
- ◆ Organising and running training courses on Christian healing, wellbeing, and wholeness, at the Centre and elsewhere in the United Kingdom when invited to do so;
- ◆ Responding to invitations to go out to churches and other organisations to speak about and assist in the development of the Ministry of Christian Healing in the local situation;
- ◆ Giving the opportunity for those needing a break to stay in quiet, caring surroundings;
- ◆ Providing prayer ministry or spiritual direction during residential retreats and individual ministry appointments for those who wish to receive in this way;
- ◆ Working with other organisations to offer specialised healing retreats on topics such as bereavement and retirement;
- ◆ Offering an intercessory prayer ministry;
- ◆ Promoting pastoral support;
- ◆ Holding day events and courses; and
- ◆ Using our buildings and grounds in ways which benefit the wider community by
  - ◇ Offering facilities for church groups and organisations to meet;
  - ◇ Providing hospitality to clergy and others seeking a space for personal quiet days.
  - ◇ Providing hospitality and informal support to groups and individuals via *The Dwelling Place Café*.

## Public benefit



The Trustees carefully consider the legal requirement to demonstrate public benefit and the Charity Commission guidance about public benefit and faith charities. They are satisfied that the activities of the Centre demonstrate wide public benefit through the public worship services, offering of residential ministry, the principle that no-one is refused help and support, the offering of bursary funding for those in financial need, the outreach of the Centre through its ministry which seeks to strengthen links with local and national organisations, its teaching, and the positive Christian influence felt by those who visit the Centre and take this with them into the wider communities in which they live.

One of Harnhill's landmarks is an ancient Oak Tree in the field alongside its drive. The circumference measures 8.8 metres which means it is around 850 years old and was planted around 1170 AD, so in the Norman period and as old as Harnhill Church. While Harnhill's legacy may or may not last 850 years, the public benefit, outreach and impact of our ministry can be thought of as the acorns from which oak trees will seed and, like Harnhill's, stand strong. People's experience of visiting



- Ministry
- Bursaries
- Public Worship
- 7 Countries  
50 Towns  
191 Day Event Attendees  
3234 Public Worship Attendees  
521 Residential Guests
- Healing
- Transformational





**Public benefit** (continued)

How our guests describe Harnhill and their visits provides testimony for the value which can be placed upon our ministry and through which the wider communities of our guests benefit.



This is my first time at Harnhill on a Personal Retreat. It has been a space to step back from a hectic pace of life and hear the voice of Jesus calling me to a deeper trust and walk with him. During the healing service on Wednesday evening, I asked the team to pray for my granddaughter Olivia. She is just 8 weeks old and has been experiencing digestive issues that have caused her long periods of distressed crying. This has been so hard for her Mum, Dad and older brother.

The next afternoon there was a post from Olivia's Mum sharing that Olivia had had her first pain-free day accompanied with a picture of her smiling and giggling. I shared with her Mum and Dad the prayers said in this place, and we were all able to rejoice together in the goodness and graciousness of our healing God.

This time and this place have been so special in our journey to trust more deeply in the Lord.



Public benefit (continued)



At the beginning of May 2024, I came Harnhill for a 'Journeying into Wholeness' retreat. I have stayed a few times over the years. The Harnhill Centre is a peaceful and rural setting and is covered in prayer (and you can almost feel it). The staff were excellent and so was the food! The course involved prayer ministry together with worship, teaching, Bible reading, more prayer, and plenty of time and space to think, write, and pray about things.

I wanted to get away, to take stock, think about what I'm doing, and address some issues I had on my mind. I started thinking about this last year, but didn't get around to it, and now I felt that the time was right.

Over the four days, I became more emotional, a bit weepy at times, but in a good and gentle kind of way, especially during times of worship. I felt that the Lord was softening me up

Part of the course involves writing a letter to people, and/or God, who might have hurt us, caused us pain, or problems, or even us to them. The idea is to express our deepest feelings about the matter in hand. It may be feelings, hurts, confessions, offering or asking for forgiveness, and more. On the final evening the letters are then burned, and this symbolises the cutting off of whatever the issue/problem area was, together with any people involved, and committing it all into God's hands.

This time, I wrote a letter to my Mum and three other folks, one going back to when I was about 9 years old. On Thursday evening, I was happy to burn all the letters and commit everyone and everything to God.

I came home on the Friday feeling so much better and, I would say, more ready and able to face the world, with its mixture of joys and challenges.

One thing I have noticed since returning, is that I seem to be having much better, more meaningful, conversations with people, (generally speaking). When I 'm out and about, instead of a quick "hello" and moving on, I find some people are sharing things with me. I don't mean necessarily 'Christian' conversations, but mainly about life and its difficulties. I'm not really that confident a person but have offered and been able to pray for a couple of folk in the street, and have told others that we will pray for them. For me, this is fairly unusual, and something has clearly changed in me.

PS: Update June 2024. I don't know about you, but I do sometimes question what I'm doing. I hope this doesn't sound too grand or anything like that, but, over the past few weeks, I feel that I am getting a better sense of purpose for my life. In other words, I feel a bit clearer about what I'm doing, which is great, and I thank God for that. It is nothing I have done for myself, but something that has just grown in me, if that makes sense. I thank God for all he is doing, and pray that it will continue, and that I don't hinder him in his work. Although this has been about God's work in my life, I am sure he is also at work in all our lives, in different ways. To finish, I would say this to myself, but it applies to us all, we need to be open to him daily. Thank you.

### Equality, Diversity and Inclusion (EDI)

The Trustees are committed to embracing EDI and adopting a culture which encourages and implements good practice in honouring EDI values in its relationships with all stakeholders be they beneficiaries, employees, volunteers or Trustees.

Rather than simply complying with legislation, by its nature, Harnhill Centre has created an ethos and culture throughout its 39 years founded on Christian principles. Fundamental to the Centre's Christian culture is a deeply rooted sense of welcome, hospitality and acceptance where all are welcome and treated fairly, with dignity and respect.

The Centre ensures that the principles of equality, diversity and inclusion are embedded within its recruitment, appointment and personnel practices as applied to staff, volunteers and trustees, fostering a culture of acceptance which opposes all forms of unlawful discrimination. We have robust policies in place for disciplinary and grievance procedures, whistleblowing and safeguarding to guard against any deviation from this culture and ensure that any breach in practice or treatment of individuals can be swiftly and sensitively handled.

### Voluntary assistance

***'There are different kinds of gifts, but the same Spirit distributes them. There are different kinds of service, but the same Lord. There are different kinds of working, but in all of them and in everyone it is the same God at work.'***

**1 Corinthians**

*During the nearly 40-year life of the Harnhill Centre of Christian Healing, the ministry has continued to be built with the help of many brothers and sisters in Christ, who generously volunteer their time and skills. When I started at the Centre over 10 years ago, the landscape of volunteering had been changing within many organisations, as lives were becoming much busier, and people had less time to give. Although there had been a change, it has been interesting to witness that since the pandemic, the Harnhill volunteer team is actually strengthening.*

Volunteering is good for health! "Studies have shown that volunteering helps people who donate their time feel more socially connected, thus warding off loneliness and depression.....a growing body of evidence suggests that people who give their time to others might also be rewarded with better physical health—including lower blood pressure and a longer lifespan."  
<https://www.health.harvard.edu/blog/volunteering-may-begood-for-body-and-mind-201306266428>

Reverend Kate Picot, Director  
Harvest Autumn / Winter edition 2024

Voluntary assistance (continued)

The Centre is heavily dependent upon a wide network of volunteers who give of their time and expertise in the furtherance of the charity's objects. Volunteers support the ministry and spiritual life of the Centre, its operational life, and its leadership. Following a review of the how volunteer time is quantified, particularly the less tangible areas of support, we believe that the figures reported reflect the true value of volunteer hours provided. We have been delighted to welcome a number of new volunteers to our faithful Team in 2024. The combined contribution of volunteers to the running of the Centre has been over 8,500 hours which is the equivalent of just short of 4.7 full time employees' time. The Trustees want to thank all who give so generously of their time, without such support the Centre would find it difficult to provide the scope of ministry that it is currently able to offer.



Achievements and performance

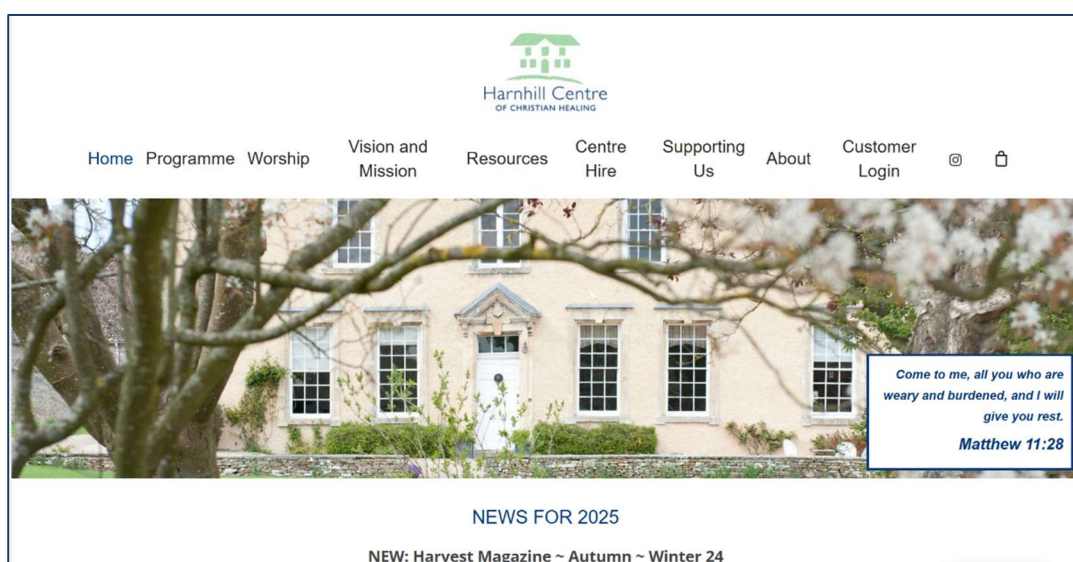
This year has seen a level of activity unequalled since before the Covid-pandemic, building on the tentative shoots of stability returning in 2023. The deficits of recent years have significantly improved, and a small surplus of funds has been achieved. This is in no small part due to the significant contribution to funding and consequently income generated from legacies in the prior two years. However, other areas have also contributed to a stronger financial position, in particular an increase in take up of residential retreats following an increasing return to a more structured programme, and sales from the bookshop. Take up of the facilities hire opportunities made available by the Centre remained very strong. Revenue across several areas increased as illustrated below.



### Achievements and performance (continued)

As reported in 2023, we recognise that growing our Ministry needs investment, and in 2024 we were able to create a new small flat and invest in staff. The increase in activity did put the existing team under additional workload pressure, and it has been necessary but also possible to increase administrative staff in 2024 with the introduction of three new part-time positions to support the bookings office, facilities hire office and general administration and marketing. Through the additional support provided from April and December, the residential ministry team members which had been heavily engaged in the bookings office since 2021, and the facilities hire office since mid-2024, are gradually being released to be more available for the growing demand to provide prayer ministry to residential guests. The Centre has also been able to focus on raising its profile and expanding its outreach, as well as increasing its exposure as a Centre of excellence in the Healing Ministry.

**Website** - We were delighted to be able to launch the new website in July 2024. This introduced for the first time online bookings for day events and lunches, enabling the booking's office team to focus on residential retreat enquiries, and ministry co-ordination for guests.



### Programme for 2024

The new programme for 2024 and now 2025 has been very well received. The move towards a more structured programme is working well and appreciated by guests. New in 2024 were **Seeking Healing Weekends** and **Retiring Well**. **Seeking Healing** is shaped to enable guests to seek the Lord for their own particular healing needs and to receive support, prayer and encouragement throughout the weekend. The weekend starts with the Healing Service on the Friday and finishes after lunch on Sunday. There is an opportunity to receive prayer at the end of the service and guests will also receive an appointment during their stay.



## Achievements and performance (continued)

### Way of Life

The Team, whether residential or not, share the sense of Community within Harnhill, as do all guests and other visitors. The Team has continued to build Harnhill's Community Life and the daily rhythm of prayer and worship which all guests are invited to participate in at different times of the day. The Harnhill Community "Way of Life" is characterised by the following commitment:

AND THE LIFE OF HE WHO BELIEVES IN ME, THROUGH HIS NAME	
The Harnhill Community 'A Way of Life'	
Values and Mission	
<b>Called to Healing</b>	We are called to be a healing community before God: seeking to be healed and to minister healing.
<b>In Christ</b>	Our identity is in Christ: what we do reflects who we are.
<b>The Body of Christ</b>	We are the Body of Christ: Each part is of equal value.
<b>Committed to love</b>	We are committed to building safe and supportive relationships with one another, living into God's calling with unity.
<b>We seek to:</b>	
<b>Be ROOTED and GROWING in GOD through:</b>	
<ul style="list-style-type: none"><li>• Humility</li><li>• Prayer</li><li>• Trust</li></ul>	
<b>BLESSING OTHERS through:</b>	
<ul style="list-style-type: none"><li>• Hospitality</li><li>• Service</li><li>• Listening Prayer</li></ul>	

### Worship and ministry



### **'How lovely is your dwelling place O Lord Almighty'. Psalm 84:1**

The Centre has continued to provide several opportunities each week to step away from the busy-ness of life and enjoy the peaceful surroundings of Harnhill, including time to receive prayer on Wednesday evening and Friday Morning throughout the year (apart from house closed weeks at Christmas and Easter).

#### *Traditional Morning Prayers (Sunday Morning)*

At 10 am each Sunday, the public are welcome to join the Harnhill Team for a traditional Morning Prayer service in Harnhill Church followed by refreshments.

#### *Prayer and Compline*

Each Wednesday evening, this service is offered as a very quiet time of reflection, meeting in Harnhill church from 7:30 pm. At this service, the Team are available to pray with members of the public from 7.30 to 8.30 pm. This is followed by the night-time service of Compline.

#### *Healing Service and the Dwelling Place*

The Team hosts a Healing Service at 11:00 am on Friday morning, after which there is an opportunity to receive prayer for healing. The Barn is opened from 10:30 am for personal prayer and quiet reflection. The service is preceded by coffee and tea available to all who attend. Lunch is available from 1:00 pm.

Attendance at the Friday service is growing and the team are regularly sharing worship for a congregation of 50 to 70 people with prayer ministry provided after the service for those who wish to receive it, taking up to an hour each week before lunch.

## Achievements and performance (continued)

### *Worship and ministry* (continued)

All guests are invited to attend worship with the Community in the morning, listen to the Bible reading at lunchtime and worship before supper each day. All forms of worship are part of the Centre's active Ministry.

The guests who benefit from our ministry come from a wide range of backgrounds and personal experiences. The majority visit us because of previous trauma, poor mental health, physical ill health – some facing their own mortality, stress and the challenges of life. Some may have experienced trauma in childhood or from other life experiences such as: death of a loved one, abuse, neglect, fractured or dysfunctional family life, childhood separation and illness for example. Trauma can also occur in adult life including abuse of all types, break up of relationships and addictions. We see a number of those whom we would consider to be suffering from post-traumatic stress disorder.

Many experience stress in the workplace from long-term bullying, passive aggression, high demands and insufficient resources. Family life can be equally stressful and challenging at times as individuals can be caring for elderly relatives, ill or neuro-diverse children whilst also carrying their own burdens of illness, abuse and trauma. Many come with complicated and complex needs and may not be fully aware of their needs or able to articulate them.

### **Journey into Wholeness**

At the heart of the Centre's ministry is the delivery of the *Journey into Wholeness* retreat, a led retreat with a structured programme of teaching, prayer ministry, worship, reflection and space and aimed at those working through deeper issues. 2024 saw an 8.5% increase in demand for this retreat and in 2025 the number of retreats offered will increase. This along with the *Seeking Healing* shorter weekend retreat which is shaped to enable guests to seek the Lord for their own particular healing needs and to receive support, prayer and encouragement, continue to be heavily subscribed. Both retreats often have a waiting list.



I arrived a wreck and left as a new person. The Prayer Ministers were incredible in facilitating this process, in a gentle supportive way. I feel as if God has walked closely with me all the time during this retreat. I was weighed down by hurt, disappointment and the associated unforgiveness – this had built up over many years. I was also very worried about an on-going family situation. After the first session the weight had 'vanished' and I felt at peace. God started to work, and I have been set on a journey to complete recovery. JFP

I came in a desperate need and felt through every aspect of the 'journey' it all contributed to the process of healing which I felt deeply in all areas. Healing has begun and I was given inspiration, safe and gentle approach to continue my journey with.... This is a very special place. The bible in my room and leaflets and prayer suggestion book really helped give an anchor to allow personal exploration to start. SLP



## Achievements and performance (continued)

### *Worship and ministry (continued)*

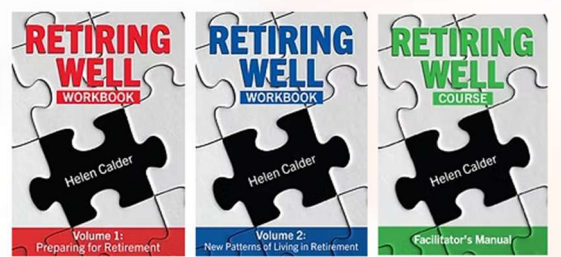
#### Leaders' Retreat



My prayer was that my mind might stop racing. It does seem to have. Am feeling more myself and more back to normal... I felt there was a great balance between personal space and corporate sharing. SLP

A growing number of those who receive ministry from us are Clergy. Over the past three years, the Centre has been developing and running a specific *Leader's Retreat* for those in full-time Christian ministry to support clergy members. There is a need for this ministry where clergy wellbeing is particularly challenged in this current climate with many clergy suffering from the day-to-day stresses of ministry life. Our own experience is seeing clergy who pass through our doors, being close to burn-out, experiencing enormous stress and also bullying from their own congregations or others with power within their context.

**Retiring Well** - Helen Calder is the founder of Retiring Well. Having worked alongside Helen to run the first retreat at Harnhill, we were delighted to be given permission to draw on her material and workbooks to run her retreat ourselves at the Centre. This is a retreat for those who have recently or are planning to retire in the next couple of years. The retreat explores calling in retirement, leaving work well, taking a gap, pacing life and many other relevant issues. Run as a two-night retreat, the course was very well attended in its first year. In 2025, this is planned to be available as both a two-night and three-night retreat.



Really helpful to systematically work through subject in Christian approach. I am leaving with increased peace and purpose. NFS

Focused my mind on how he might use my skills in retirement, making the void and loss of professional identity less scary... Time away and time to reflect whilst being so wonderfully cared for. SB

Really enjoyed it. Well facilitated. Fun, sharing time to reflect. Excellent workbooks.... Presence of God and lovely people. HW

## Achievements and performance (continued)

### *Worship and ministry (continued)*

**The Bereavement Journey** - is a series of films and discussion groups that gently guide people bereaved at any time through the most common aspects of grief and bereavement, enabling them to process the implications for themselves and discern next steps. The Centre was given permission to run this course launching it as a residential retreat in 2023. We received a very positive response in 2024 with take up increasing by 161%.



The course has helped me to move forward, be more positive.

I was able to process my loss in a safe place which enabled me to release the pain and hurt from such a loss.

God has graciously been with me and by the power of his Holy Spirit through prayer, Ministry has started my journey of emotional healing.

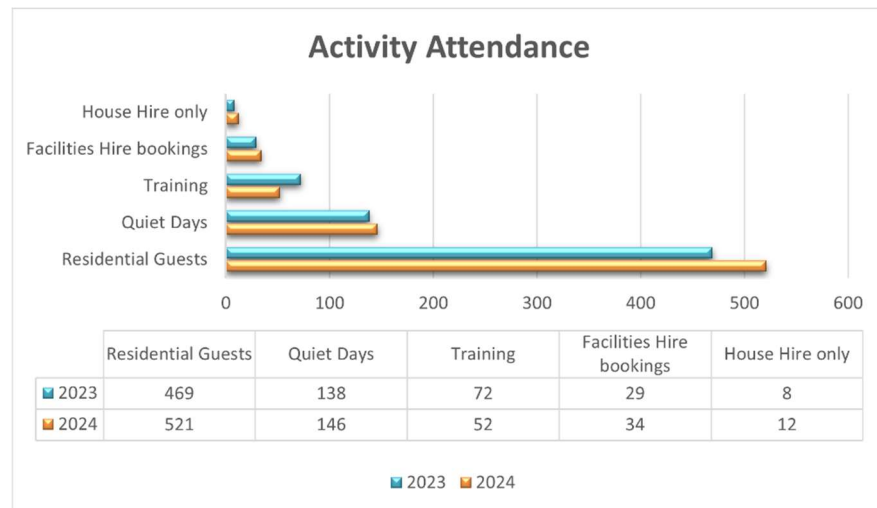
I am really enjoyed the group work, but this could not happen without the other tools used and the great people delivering.

In 2024 we welcomed 521 guests for residential retreats staying for approximately 1,360 nights overall, with a further 3,234 attendances at public worship services throughout the year in addition to over 280 attendances at the Monday Dwelling Place Café. 140 individuals booked Quiet Days and 52 booked Ministry Training days, bringing the total day event bookings to 191 and overall day attendance in support of Harnhill activities to over 3,700 including many of whom come regularly.

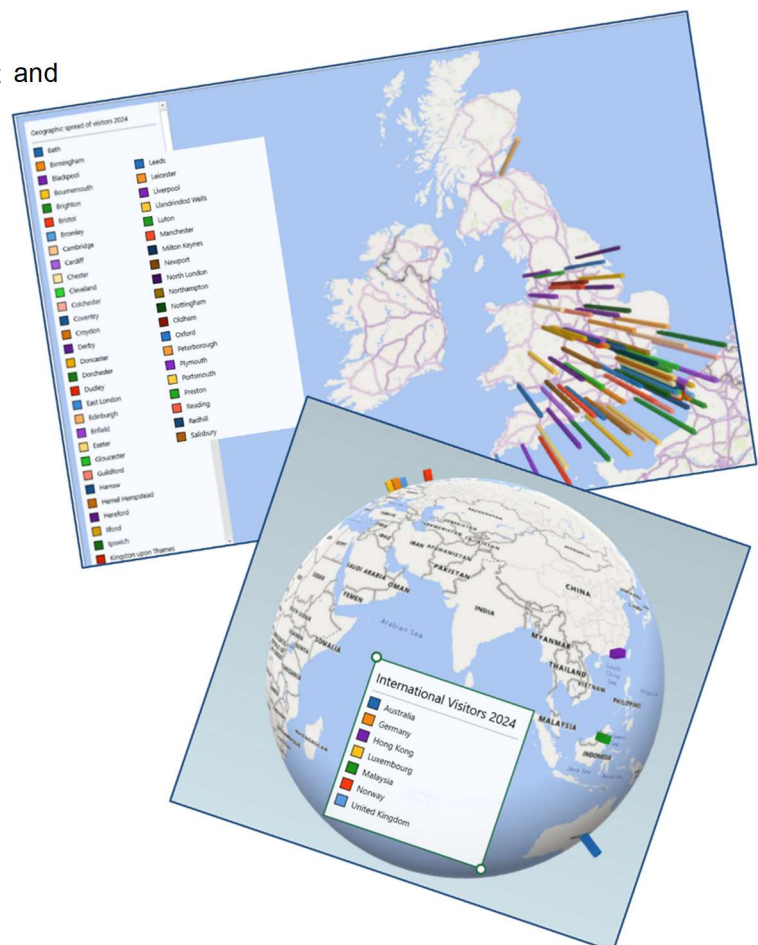
The following diagrams illustrate activity take-up throughout the year compared with that of 2023, showing growth in all core streams of activity with the exception of training.

## Achievements and performance (continued)

### Worship and ministry (continued)



The geographic catchment and reach of the Centre's ministry remains strong with international guest participation this year from Germany, Luxemburg, Hong Kong, Malaysia, Australia and Norway.



## Achievements and performance (continued)

### *Bookshop and Dwelling Place Café*

The bookshop is developing well and has had its most successful year increasing revenue against 2023 by just under 23%. It has received very positive feedback from guests with the selection of books available and the quality of items stocked with a wider product range very much appreciated.



The *Dwelling Place Café* continued to host gatherings throughout the year on alternate Mondays with a steady number attending on each occasion, while at the end of the week, take up of Friday lunches available in the Henly Room has continued to increase with revenue up by just under 38.5%.

### *External use of buildings and facilities*

#### **Facilities Hire**

We continued to build relationships with Churches, both local and further afield, with Gloucester Diocese, Swindon and Cirencester Deanery and other charitable organisations, many returning following first visits in 2023.

This year saw the first visit by a group from Australia whose stay

was so successful that they have booked again for two visits in 2025. We were particularly pleased to strengthen our relationship with the Armed Forces Christian Union for whom we hosted their PTSD retreat in June.



## Achievements and performance (continued)



***External use of buildings and facilities (continued)***

Outreach through making available Harnhill's facilities to external church groups and charities has been a successful part of the Centre's activities in 2024, with house hire by Christian organisations increasing by 150% building on an important revenue stream to underpin the core ministry. Feedback from visiting groups illustrates the value placed upon Harnhill because of its location and the atmosphere and culture which emanates from the Centre for all who visit.



Thank you all so much for making this a good experience for us.

Hope Cirencester

*From the Organiser:* The whole team were kind, encouraging and. The food tasted amazing, and the staff were lovely... The Barn Complex was perfect, it enabled us to be separate but in close proximity to the gardens etc. It had a peaceful beautiful feel... A very big thank you for taking such good care of us all.

*From Delegates:* I enjoyed it from beginning to end. Having time to sit, reflect and pray in the garden was precious to me.

Thoroughly recommend Harnhill CCH as a place of peace and spiritual restoration/healing in today's far too busy 'me-me' world.

Armed Forces Christian Union

Team was fantastic, very friendly, welcoming and generous with their time. Very helpful. Totally wonderful... Everything absolutely fantastic.

Lifespring UK

***Maintaining the Property***

A number of projects were completed in 2024 including the conversion to LED lights throughout the Centre, and the pipework in the main plant room.

We have been aware of the difficulties of heating the Barn and Henly room, particularly for day events for some time. Thanks to a generous donation which paid for more than 50% of the costs, we were able to install infrared heating in all three key areas of the barn complex in the autumn, in time for the winter months. This required an investment of £18,000 and has proved to be very successful.

**Achievements and performance** (continued)

***External use of buildings and facilities*** (continued)

***Maintaining the Property*** (continued)

Insulation is currently under consideration for the Manor House which will include insulation as part of a bigger roofing project.



The downstairs bedroom refurbishment was completed as planned and the feedback has been excellent from guests commenting on the comfort of the rooms and improved heat retention.

We have also been able to convert a former office to a non-ensuite bedroom which will be available at a lower cost in 2025 as soon as a bathroom refurbishment has been completed. This will bring the number of rooms available back to 13, one having been incorporated with another room to create an additional small flat, fulfilling one of the

identified opportunities from the work done with architects in 2022/23.

Other maintenance work continues routinely but maintenance of the listed building is a continual drain on resources. However, we have been able to complete a significant amount of redecoration and external maintenance with the help of faithful volunteers. It continues to be extremely difficult to source reliable contractors who will come on-site to look at projects and provide quotations; much time is wasted and lost to this challenge. This is particularly so with the required roof works mentioned in our 2023 report.

***Financing the Centre***

The Centre remains highly dependent on the generosity of donors. Donations were down 1% in 2024. There is a small but noticeable change in regular donations. With the current economic climate this change in donor habits was anticipated. Donor income is just one of three areas identified as potentially vulnerable as individuals consider their own personal circumstances at a time where hardship is increasing.

In that context, the Centre has taken steps to respond to the challenges faced by individuals struggling both financially and in terms of their need for ministry. As we have said previously, we endeavour to ensure that no one is denied help for financial reasons. Having been blessed with funding from a legacy which we received in 2023, the Trustees committed to establishing a designated fund to ensure that a fund of £5,000 was available each year subject to annual review, from which bursaries could be awarded to eligible applicants to assist them in receiving residential ministry. The designated fund value is adjusted according to the value of any restricted funding received for the award of bursaries. In 2024, £1,000 in bursaries was awarded.



## **Achievements and performance** (continued)

### ***Financing the Centre*** (continued)

We realise that the financial stability of Harnhill will never be secured from its Ministry alone. The Ministry itself – the provision of Prayer Ministry or Spiritual Direction are not and never have been charged for, and we would not wish to change this. However, it does mean that we rely upon donations, the diversification of our charitable activities and grants to bridge the shortfalls to break even.

The legacy received in 2023 provided very necessary funds to not only replenish depleted reserves from the Covid-19 period but also enabled us to invest a capital sum from which we could derive regular income. We were very dependent upon income from investments and cash deposits as part of our financing strategy. This provided over £19,000 in 2024 compared with just under £5,000 in 2023.

The Centre's financing policy for funding shortfalls, is underpinned by the following:

- ◆ Aiming to raise money through appeals and grants.
- ◆ Maximising Ministry revenue opportunities.
- ◆ Renting out facilities in ways which do not compromise the Centre's core ministry.
- ◆ Legacies received (which will remain the formation of our reserves).
- ◆ Retention of a capital sum to provide dividend and interest income.
- ◆ Raising funds specifically for capital expenditure.

Fundraising continued throughout the year. Following his success in 2023 participating in the London to Paris Charity Cycle Ride, which raised over £3,000, Kevin Derham, the Centre Director's husband undertook to raise funds for the Centre once again. This year he cycled with his friend from Lands' End to John O'Groats starting on 18 May and completing the journey on 2 June 2024. They raised well over £7,000 including gift aid for the Centre.



### ***Grants received***

The Centre received a little over £45,000 in grant funding this year, of which two £20,000 grants were received from the same funder. £20k towards the funding of two residential Ministry Team posts being the third of a three-year grant commitment, and £20,000 in unrestricted funding. A further £5,000 unrestricted grant was also received.

## **Financial review**

### ***Results for the financial year***

A summary of the results of the year to 31 December 2024 can be found on page 29 of this report and accounts. The comparative results represent the year to 31 December 2023.

Total income amounted to £487,870 (2023: £756,129). Of the income, £258,249 (2023: £555,012) was received by way of donations and legacies. Income from listed investments amounted to £19,576 (2023: £4,894). Income from other trading activities, including sales from the bookshop, as well as other fundraising activities amounted to £24,650 (2023: £20,472). Income from charitable activities including course and residential fees amounted to £172,674 (2023: £166,350).

Expenditure totalled £493,412 (2023: £492,029). Expenditure incurred on raising funds amounted to £17,754 (2023: £17,484). Expenditure on charitable activities comprising mainly the costs of running courses amounted to £475,658 (2023: £474,545). In 2024, this expenditure included a donation of £7,600.

Net expenditure for the year before investment gains was £5,542 (2023: income £264,100). Net investment gains amounted to £4,098 (2023: £15,397) resulting in a net decrease in funds of £1,444 (2023: net increase in funds of £279,497).

### ***Financial position***

The balance sheet shows total reserves of £2,806,181 (2023: £2,807,625). Of this £6,213 (2023: £32,738) represents restricted funds. These monies have been donated for specific purposes. Also included in total funds is an amount of £2,323,856 (2023: £2,305,338) representing properties and other tangible fixed assets essential for the support and work of the charity. Also included in total funds is an amount of £215,414 (2023: £80,414) which has been designated, or set aside, by the Trustees for specific purposes as described in note 18 to the accounts. Funds available to support the work of the charity are shown as general funds on the balance sheet and amount to £260,698 (2023: £389,135).

### ***Reserves policy***

The reserves policy was comprehensively reviewed during 2024 taking into consideration the financial results for the year to 31 December 2024 and the needs of the Centre in 2025 and beyond.

This policy sets out Harnhill Centre of Christian Healing's approach to reserves, the level of reserves the Trustees think are appropriate and sets out the justifications for their approach.

In considering the level of reserves the Trustees have taken three core needs into account:

1. Provision of a level of working capital that protects the continuity of our ministry work.
2. Provision of a level of funding which can be used to take advantage of unexpected opportunities; and
3. Provision of cover for risks such as unforeseen expenditure or unanticipated loss of income.

## Achievements and performance (continued)

### Financial review

#### **Reserves policy** (continued)

The core ministry of the Centre is bringing the healing ministry of Jesus Christ to all who visit the Centre by providing prayer ministry through residential retreats and individual ministry appointments, organising, and running training courses on Christian healing, wellbeing, and wholeness, and offering Christian services to the public.

Delivery of the core ministry activities costs approximately £266k per annum. This excludes overheads pertaining to property and administration. Property related costs amount to approximately £70k with other overheads of £160k, giving a monthly outlay of £42k. The charity is subject to some seasonality in the pattern of income generation with January being a particularly lean month and the charity closes the house for four weeks in the year to facilitate necessary maintenance. In seeking to protect the core work of the charity, and in a climate where small charities, and in particular faith charities, may often struggle to obtain external funding through grants or bursaries, the Trustees believe that it is important to consider the composition of the charity's funding sources, noting particularly the various sources of income.

In 2024 the charity's income amounted to £487,870 compared with £756,129 in 2023. Of this 52% (£258,249) (2023: 73% (£555,012)) was generated from donations and legacies, 35% (£172,654) (2023: 22% (£166,350)) from charitable activities, 4% (£19,576) (2023: 0.6% (£4,894)) from investments and interest receivable and 5% (£24,650) (2023: 4% (£29,873)) from trading or other sources.

The charity wishes to secure an element of resourcing to take advantage of opportunities which may present themselves, without which, it could be hindered in pursuing new openings which could help to financially strengthen the funding of core activities.

A key challenge for the Trustees is ongoing income generation to make delivery of the core ministry more financially sustainable based upon secure funding. Ideas are continually explored which would put the charity's asset in the form of land and buildings to more purposeful use to generate income. However, no new opportunities can be exploited without investment.

Based on the Trustees' current assessment, it is thought prudent to establish reserves as follows:

Provision of working capital	7 months @ £336k/12	£196,000
Risk mitigation	12 weeks @ £160k/52	£36,000
Capital for activities investment		£25,000
<b>Total reserves</b>		<b>£257,000</b>

## **Financial review**

### ***Reserves policy*** (continued)

The Trustees have reviewed the reserves policy again this year and consider that no material change is needed in the policy in the current year. The Trustees recommend setting the reserves figure at £260,000. The Trustees are aware that this figure may not always be achievable or sustainable. However, it is the aspiration of the Trustees to secure and maintain this figure over the next two years and to put what measures in place may be possible to improve both the level of income generated and in particular to increase the percentage of secure income while closely controlling costs.

This policy will be reviewed annually.

The free reserves of the charity as at 31 December 2024 were £260,698 (2023: £389,135) and this equates to 29 weeks of expenditure on unrestricted funds. This level is consistent with that required under the above policy. The Trustees consider that policies are in place which will maintain reserves at an adequate level.

The assets of the charity are all held to assist in the objectives of the charity and are considered by the Trustees to be adequate to meet its ongoing requirements.

2025 will see a significant building expenditure requirement on identified roofing works to the main house which may exceed the existing designated property fund provision of £200,000.

### ***Investment Policy***

The Centre established an investment policy following the investment of reserves for the first time in the charity's history in 2021. The policy sets out the investment powers of the CIO, the investment objectives being:

- a) The overall policy is to maximise total return through a diversified portfolio.
- b) Harnhill seeks to produce the best income generating financial return within an acceptable level of risk and considering ethical principles.
- c) The investment objectives for the long-term reserves are to generate a return in excess of inflation over the long term whilst generating income to support the ongoing activities of the charity.
- d) The objective for the short-term reserves which are held on deposit is to maintain capital value as far as possible with a minimum risk and readily available funds.

The policy also sets out the level of risk tolerance acceptable, defining it as:

A medium-low risk class is sought for investment of reserves ensuring a level of dividend surety through a period of poor market conditions. The primary long-term risks are inflation, geopolitical and economic growth. This should be reflected in the risk profile adopted under the guidance of any appointed investment managers.

**Financial review** (continued)

***Investment Policy*** (continued)

Also defined in the policy is the liquidity requirement and benchmark parameters.

In terms of Ethical Investment, the Trustees seek to ensure an ethical approach to investment of reserves in line with the Church of England's policy. Investments are therefore held within common investment funds managed by CCLA, in particular the CBF Investment Fund. The Fund is managed in accordance with the policies of the Church of England's Ethical Investment Advisory Group (EIAG) which can be found here: [Policies and reviews | The Church of England](#)

**Plans for the future**

The Charity's plans are to continue to provide the services that it has done so successfully until now. The plans for 2025 include the following:

- ◆ Continue to hold public Christian services.
- ◆ Continue to review the strategy and policy for the future development of the work of the charity as a provider of services to the wider church and public and developing our outreach.
- ◆ Continue to offer the charity's healing ministry through hosting residential stays, meeting the needs of individuals seeking ministry, and offering rest and refreshment to guests.
- ◆ Develop the Centre's programme of residential retreats further to include some specialist retreats both run by the Centre and by hosting and supporting other organisations with mutual values and purpose.
- ◆ Develop the network of users for The *Dwelling Place Café*.
- ◆ Continue to develop the Bookshop.
- ◆ Build on the success of making the Centre's facilities available to other churches, groups, and charities.
- ◆ Maintain and enhance our listed buildings.
- ◆ Continue the project for the development of the buildings and facilities to enable growth.
- ◆ Seek grant funding to secure the ongoing ministry of Harnhill including both operational and project-based activities.
- ◆ Continue to develop the Community and review staffing needs to support the ministry as it grows.

### **Governance, structure, management, and relevant policies**

The charity is a Charitable Incorporated Organisation (CIO) governed by a constitution registered with the Charity Commission on 1 December 2017 (Charity Registration No.1176053).

The Trustees who served during the year and up to the date on which this report was approved are as detailed on page 1.

New Trustees are appointed by all the existing or continuing Trustees, and they receive copies of the most recent annual report and accounts, access to the charity's policies. Trustee induction will be reviewed in 2025 with the aim of advancing new trustee understanding about the Charity and engagement. The chair of the Trustees ensures that the new Trustees are aware of their responsibilities and the Centre's principles.

### ***Statement of Trustee's responsibilities***

The Trustees are responsible for preparing the Trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period.

In preparing these accounts, the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles 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 United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions with reasonable accuracy and disclose at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the relevant Charity (Accounts and Reports) Regulations, and the provisions of the charity's Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



## **Governance, structure, management, and relevant policies** (continued)

### ***Risk management***

The Trustees undertake a comprehensive review of risk management annually in addition to considering risk in the implementation and monitoring of its strategy throughout the year.

External risks to funding are considered each year when preparing their plans for the forthcoming year and agreeing longer-term strategies. Insurable risks are covered by policies subject to annual review in consultation with relevant professional advisers and following increases in sums assured for business interruption cover and building reinstatement cover in 2022 and 2023, and the addition of cyber insurance cover in 2024, the Trustees consider insurance cover to be adequate.

The Trustees reviewed and implemented a number of policies and procedural documents during 2024 which included:

- Email, Internet, Social Media and IT Security Policy
- Serious Incident Reporting
- Trustee Expenses
- External Speaker Policy
- Scheme of Delegation

In addition, a Disaster Recovery Plan was drawn up and adopted by the Trustees.

Following review in March 2025, the definitions of impact were redefined to aid consistency in our approach to evaluating risk. As a result, the risk landscape showed some change when the overall score was reassessed. Areas of highest risk before control measures include:

- ◆ Loss of key staff.
- ◆ Over dependence on income source.
- ◆ Risks associated with guest vulnerability, disclosure/non-disclosure, and safeguarding.
- ◆ Loss of major donors and core supporters

Loss of key staff remained the greatest risk. Something which is inevitable when relying on a small team of staff whose contribution is far greater than their number. Careful consideration has been given to staffing levels and the intention in 2025 to keep under ongoing review the capacity of the residential Ministry Team and to be alert to any particular areas of over-dependency.

### ***Structure and management reporting***

The Trustees are ultimately responsible for the policies, activities, and assets of the charity. They meet regularly to review developments concerning the charity or its activities and make any important decisions. All policies have been reviewed and updated as necessary.

**Governance, structure, management, and relevant policies** (continued)

***Structure and management reporting*** (continued)

Day-to-day management of the Centre is delegated to Revd Kate Picot, the Director, who is responsible for the spiritual leadership of the Community and staff; fulfilment of the Centre's ministry; for operational matters including personnel, health, and safety; and also for appointing staff to lead in all the elements essential for the efficiency and smooth running of the Centre. The Director has no executive authority but liaises with the Trustees on all subjects of importance. Revd Picot is supported by a mixed full-time and part-time Team of 14 members of staff. She, together with the Bursar and external professional experts, advise the Trustees as to their legal and fiscal responsibilities and duties and facilitate routes to training for Trustees in these matters offered by various organisations and the Centre's professional advisors.

The Director reports directly to the Trustees. Trustees, members of the community and volunteers are encouraged to ensure they have the support of their own churches and where relevant to have their own independent spiritual director. Revd Kate Picot has been licenced by the Bishop to officiate within the Diocese of Gloucester, leads occasional parish services and has access to Diocesan support given to all local clergy.

At least six Trustees' meetings are held during the year. The Trustees have established a Marketing and Fundraising Committee, Estates Committee, and a Finance Committee to advise them on matters relating to the buildings and finances of the charity. The Finance Committee meets routinely during the year to review and make recommendations concerning the financial control of the charity's resources and assets. Management accounts are reviewed against budget. Investments are held with CCLA in the CBF Investment Fund.

The Trustees extend their grateful thanks to all those who serve on sub-committees contributing their skills to the benefit of the Centre.

***Key management personnel***

The Trustees comprise key management personnel but receive no remuneration for their duties. The Director of the Centre is the only staff member undertaking a key management function. The Bursar is part of the senior management Team and attends the Finance, Marketing and Estate's committee meetings. Their salaries are reviewed annually by the Trustees using a variety of criteria including benchmarking to similar roles elsewhere.

**Governance, structure, management, and relevant policies** (continued)

***Fundraising policy***

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. Great care is taken with both the tone of communications and the accuracy of data to minimise the pressures on supporters. Best practice is followed to protect supporters' personal information and never sells or swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of professional fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During the year, the charity received no complaints about its fundraising activities.

Approved by, and signed on behalf of, the Trustees:

*I Donald*

Dr Ian Pollok Donald

Trustee

Date of approval: 10 June 2025

**Independent examiner's report to the Trustees of Harnhill Centre of Christian Healing (the charity)**

I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011, 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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- ♦ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ♦ the accounts did not accord with the accounting records; or
- ♦ the accounts did 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.

*Amanda Francis*

**Amanda Francis, Independent Examiner**

The Paddocks, Church Road  
Hargrave  
Northamptonshire  
NN9 6BQ

10 June 2025

## Statement of financial activities Year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Unrestricted funds £	Restricted funds £	Total funds 2023 £
<b>Income from:</b>							
Donations and legacies	1	219,283	38,966	258,249	491,865	63,147	555,012
Investments and interest receivable	2	19,576	—	19,576	4,894	—	4,894
Other trading activities	3	24,650	—	24,650	20,472	—	20,472
Charitable activities	4	172,674	—	172,674	166,350	—	166,350
Other sources							
. Miscellaneous		12,721	—	12,721	9,401	—	9,401
<b>Total income</b>		<b>448,904</b>	<b>38,966</b>	<b>487,870</b>	<b>692,982</b>	<b>63,147</b>	<b>756,129</b>
<b>Expenditure on:</b>							
Raising funds	5	17,647	107	17,754	17,484	—	17,484
Charitable activities	6	439,078	36,580	475,658	439,360	35,185	474,545
<b>Total expenditure</b>		<b>456,725</b>	<b>36,687</b>	<b>493,412</b>	<b>456,844</b>	<b>35,185</b>	<b>492,029</b>
<b>Net (expenditure) income for the year before net investment gains</b>		<b>(7,821)</b>	<b>2,279</b>	<b>(5,542)</b>	<b>236,138</b>	<b>27,962</b>	<b>264,100</b>
Net investment gains		4,098	—	4,098	15,397	—	15,397
<b>Net (expenditure) income before transfers</b>		<b>(3,723)</b>	<b>2,279</b>	<b>(1,444)</b>	<b>251,535</b>	<b>27,962</b>	<b>279,497</b>
<b>Transfers between funds</b>	17	<b>28,804</b>	<b>(28,804)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net income (expenditure) and net movement in funds</b>	8	<b>25,081</b>	<b>(26,525)</b>	<b>(1,444)</b>	<b>251,535</b>	<b>27,962</b>	<b>279,497</b>
<b>Reconciliation of funds:</b>							
Fund balances brought forward at 1 January 2024		2,774,887	32,738	2,807,625	2,523,352	4,776	2,528,128
Fund balances carried forward at 31 December 2024	19	2,799,968	6,213	2,806,181	2,774,887	32,738	2,807,625

All recognised gains and losses are included in the statement of financial activities above.

Income and expenditure derived from continuing operations in both the above financial years.

## Balance sheet At 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Fixed assets</b>					
Tangible fixed assets	11		<b>2,323,856</b>		2,305,338
Investments	12		<b>183,144</b>		179,046
			<b>2,507,000</b>		2,484,384
<b>Current assets</b>					
Stocks	13	<b>5,444</b>		13,179	
Debtors	14	<b>56,097</b>		59,601	
Cash at bank and in hand		<b>303,143</b>		289,692	
		<b>364,684</b>		362,472	
<b>Creditors:</b> amounts falling due within one year	15	<b>(65,503)</b>		(39,231)	
<b>Net current assets</b>			<b>299,181</b>		323,241
<b>Total net assets</b>			<b>2,806,181</b>		2,807,625
<b>Funds</b>					
Unrestricted funds					
. Tangible fixed assets fund	16		<b>2,323,856</b>		2,305,338
. Designated funds	18		<b>215,414</b>		80,414
. General fund			<b>260,698</b>		389,135
Restricted funds	17		<b>6,213</b>		32,738
			<b>2,806,181</b>		2,807,625

Approved by the Trustees and signed on their behalf by:

*I Donald*

Dr Ian Pollok Donald

Trustee

Approved on: 10 June 2025



## Statement of cash flows Year ended 31 December 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities	A	<b>40,733</b>	248,262
<b>Cash flows from investing activities:</b>			
Investment income and interest received		<b>15,485</b>	4,894
Purchase of tangible fixed assets		<b>(42,767)</b>	(15,175)
<b>Net cash used in investing activities</b>		<b>(27,282)</b>	(10,281)
<b>Change in cash and cash equivalents in the year</b>		<b>13,451</b>	237,981
<b>Cash and cash equivalents at 1 January 2024</b>		<b>289,692</b>	51,711
<b>Cash and cash equivalents at 31 December 2024</b>	B	<b>303,143</b>	289,692

Notes to the statement of cash flows for the year ended 31 December 2024.

### A Reconciliation of net movement in funds to net cash provided by operating activities

	2024 £	2023 £
<b>Net movement in funds (as per the statement of financial activities)</b>	<b>(1,444)</b>	279,497
<b>Adjustments for:</b>		
Depreciation charge	<b>24,249</b>	20,677
Gains on investments	<b>(4,098)</b>	(15,397)
Investment income and interest receivable	<b>(19,576)</b>	(4,894)
Decrease (increase) in stocks	<b>7,735</b>	(6,531)
Decrease (increase) in debtors	<b>7,595</b>	(29,857)
Increase in creditors	<b>26,272</b>	4,767
<b>Net cash provided by operating activities</b>	<b>40,733</b>	248,262

### B Analysis of cash and cash equivalents

	At 1 January 2024 £	Movements during the year £	At 31 December 2024 £
<b>Total cash and cash equivalents: Cash at bank and in hand</b>	<b>289,692</b>	<b>13,451</b>	<b>303,143</b>

No separate statement of changes in net debt has been prepared as there is no difference between the movements in cash and cash equivalents and movement in net cash (debt).

## **Principal accounting policies** Year ended 31 December 2024

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

### **Basis of preparation**

These accounts have been prepared for the year to 31 December 2024 with comparatives provided in respect to the year end 31 December 2023.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

### **Critical accounting estimates and areas of judgement**

Preparation of the accounts requires the Trustees to make significant judgements and estimates.

The items in the accounts where judgements and estimates have been made include:

- ◆ estimating the useful economic lives attributed to tangible fixed assets and used to determine the annual depreciation charge;
- ◆ assessing the probability of the receipt of legacy income;
- ◆ assessing the quantum of key accruals; and
- ◆ estimating the future income and expenditure flows of the charity for the purposes of assessing going concern.

### **Assessment of going concern**

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the accounts are detailed above.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

### **Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount can be measured reliably, and it is probable that the income will be received.

Income comprises donations, legacies, income from sundry trading activities, income from charitable activities (residential and course fees) and income from sundry sources.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Investment income is recognised once the dividend or equivalent has been declared and notification has been received of the amount due.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having been transferred to the charity.

Income from other trading activities comprises, in the main, income from the sale of CDs, gifts and books. It is accounted for on an accruals basis with the income being recognised when the sale is made.

Income from charitable activities comprises residential fees, course fees and facilities hire. Such income is recognised when the charity is entitled to receipt under the relevant contractual agreements. This is usually at the point at which the residential stay commences, or the course starts.

Other miscellaneous income is measured at fair value and accounted for on an accruals basis.

**-Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses are allocated to the applicable expenditure headings. The majority of expenditure is directly attributable and any apportionment between headings is negligible.

Expenditure on raising funds includes the cost of generating voluntary income and the costs associated with sundry trading activities. Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities.

All expenditure is stated inclusive of irrecoverable VAT.

**Governance costs**

Governance costs comprise the costs involving the public accountability of the charity (including audit and independent examination costs) and costs in respect to its compliance with regulation and good practice. All governance costs are allocated to the charitable expenditure.

**Tangible fixed assets**

All assets costing more than £1,000 and with an expected useful life exceeding one year are capitalised.

**1 Freehold property**

The charity's freehold property is stated at cost. It is likely that the open market values of certain of the charity's land and buildings are materially greater than their book values. The amount of such differences cannot be ascertained without incurring significant costs, which, in the opinion of Trustees, is not justified in terms of the benefit to the users of the accounts.

The freehold property is historic, and it is approximately four hundred years old, with later additions. It is used in its entirety for direct charitable purposes including residential and retreat accommodation, except for two offices that the charity uses for administration purposes. The freehold property has not been depreciated on the basis that the net realisable value of the building and associated land is deemed to be higher than its net book value and regular impairment reviews are carried out. Improvements to the interior of the freehold property (including the refurbished kitchen) are depreciated on a straight-line basis over ten years.

**Tangible fixed assets** (continued)

**2 Furniture and equipment**

Expenditure on the purchase and replacement of furniture and domestic equipment is capitalised and depreciated on the following basis:

Furniture over a ten-year period on a straight line basis;

Domestic Equipment over a four-year period on a straight line basis; and IT equipment on a five-year period on a straight line basis.

**3 Motor vehicles**

Motor vehicles are capitalised and depreciated over a four-year period, on a straight-line basis, in order to write off the cost of each vehicle over its estimated useful life.

**Investments**

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

The charity does not acquire put options, derivatives, or other complex financial instruments.

As noted above, the main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

**Stocks**

Stocks and items for resale are valued at the lower of cost and net realisable value.

**Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year are disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

### **Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

### **Funds structure**

The charity's funds include unrestricted income funds which are available for application towards the charity's objectives. Within the total unrestricted funds of the charity are amounts which the Trustees have designated for specific purposes and amounts representing tangible fixed assets. Details of these are provided in notes 16 and 18 respectively.

The charity's funds include restricted funds also which comprise monies raised for, or their use restricted to, a specific purpose or monies subject to donor-imposed restrictions in use.

Details of all funds are given in the notes to the accounts.

### **Pensions**

The charity offers its employees membership of a group personal pension plan operated by Aegon. Contributions to the plan are debited to the statement of financial activities in the year in which they are payable to the plan. The assets of the plan are held independently by Aegon and do not form part of the charity's assets.

The charity also contributes to the Church Pension Fund provided for eligible clergy of the Episcopal Church within the United States of America in respect of the Director. Contributions to the scheme are debited to the statement of financial activities in the year in which they are payable to the scheme.

### **Finance lease and hire purchase commitments**

Assets held under finance lease, which are leases where substantially all of the risks and rewards of ownership of the asset have passed to the charity, and hire purchase contracts, are capitalised on the balance sheet, and are depreciated over their useful lives. The capital elements of future obligations under the leases and hire purchase contracts are included as liabilities on the balance sheet.

### **Operating lease commitments**

Rentals applicable to operating leases where substantially all the benefits and risks of the ownership remain with the lessor are charged on a straight-line basis over the lease term.

**1 Income from: Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Grants and donations	208,202	38,966	247,168	168,829	63,147	231,976
Legacies	11,081	—	11,081	323,036	—	323,036
	<b>219,283</b>	<b>38,966</b>	<b>258,249</b>	<b>491,865</b>	<b>63,147</b>	<b>555,012</b>

**2 Income from: Investments and interest receivable**

	Unrestricted funds	
	Total funds 2024 £	Total funds 2023 £
Investment income receivable	6,207	4,511
Interest receivable	13,369	383
	<b>19,576</b>	<b>4,894</b>

**3 Income from: Other trading activities**

	Unrestricted funds	
	Total funds 2024 £	Total funds 2023 £
Café	8,916	7,664
Book sales	15,734	12,808
	<b>24,650</b>	<b>20,472</b>

**4 Income from: Charitable activities**

	Unrestricted funds	
	Total funds 2024 £	Total funds 2023 £
Course fees and facilities hire	34,952	36,217
Residential fees	137,722	130,133
	<b>172,674</b>	<b>166,350</b>

**5 Expenditure on: Raising funds**

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Bookstall costs	10,420	—	10,420	11,988	—	11,988
Mailing costs	801	107	908	1,203	—	1,203
Advertising and brochure costs	3,465	—	3,465	4,214	—	4,214
Wages and salaries	2,342	—	2,342	—	—	—
Other fundraising costs	619	—	619	79	—	79
	<b>17,647</b>	<b>107</b>	<b>17,754</b>	<b>17,484</b>	<b>—</b>	<b>17,484</b>

## 6 Expenditure on: Charitable activities

	Unrestricted funds	Restricted funds	Total funds 2024	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£	£	£	£
Staff costs (note 9)	219,553	20,000	239,553	222,436	20,000	242,436
Food and household costs	51,348	6,394	57,742	48,703	341	49,044
Premises costs	101,626	1,566	103,192	101,432	13,496	114,928
Travel expenses	832	—	832	774	—	774
Office and administration costs	25,227	20	25,247	25,236	—	25,236
Legal and professional fees	5,609	—	5,609	9,826	—	9,826
Depreciation	24,249	—	24,249	20,677	—	20,677
Course expenditure	4,093	—	4,093	3,833	105	3,938
Donations paid	—	7,600	7,600	—	—	—
Bursaries granted	300	1,000	1,300	—	1,243	1,243
Governance (note 7)	6,241	—	6,241	6,443	—	6,443
	<b>439,078</b>	<b>36,580</b>	<b>475,658</b>	<b>439,360</b>	<b>35,185</b>	<b>474,545</b>

## 7 Governance costs

	Unrestricted funds	
	Total funds 2024	Total funds 2023
	£	£
Independent examiner's remuneration	1,250	—
Previous auditor's remuneration	1,870	5,330
Accountancy fees	3,121	1,113
	<b>6,241</b>	<b>6,443</b>

## 8 Net income (expenditure) and net movement in funds

This is stated after charging:

	Total funds 2024	Total funds 2023
	£	£
Staff costs (note 9)	241,895	242,436
Independent examiner's fee	1,250	—
Previous auditor's remuneration	—	5,330
. Statutory audit fee	—	—
.. Current year	—	5,330
.. Prior year	1,870	—
Operating lease payments	3,532	2,246
Depreciation	24,249	20,677

## 9 Staff costs and key management personnel

Staff costs during the year were as follows:

	Total funds 2024	Total funds 2023
	£	£
Wages and salaries	210,431	210,787
Social security costs	13,723	13,724
Pension contributions	17,741	17,925
	<b>241,895</b>	<b>242,436</b>



## 9 Staff costs and key management personnel (continued)

The average number of employees (excluding agency staff) during the year was 14 (2023 – 14).

No employee earned £70,000 per annum or more (including taxable benefits) during the year (2023 – none).

### *Key management personnel*

The Trustees consider that they, together with the Director and the Bursar in charge of running the Harnhill Centre of Christian Healing on a day-to-day basis, comprise the key management of the charity. The total remuneration paid to key management personnel in the year was £75,298 (2023 – £65,502).

## 10 Taxation

Harnhill Centre of Christian Healing is a registered charity and, therefore, is not liable to income tax or corporation tax on income on gains derived from its charitable activities, as they fall within the various exemptions available to registered charities.

## 11 Tangible fixed assets

	Freehold property £	Freehold property improvements £	Furniture and equipment £	Motor vehicles £	2024 Total £
<b>Cost</b>					
At 1 January 2024	2,207,491	100,136	100,073	18,728	<b>2,426,428</b>
Additions	—	23,628	19,139	—	<b>42,767</b>
At 31 December 2024	<u>2,207,491</u>	<u>123,764</u>	<u>119,212</u>	<u>18,728</u>	<b><u>2,469,195</u></b>
<b>Accumulated depreciation</b>					
At 1 January 2024	—	53,549	48,813	18,728	<b>121,090</b>
Charge for year	—	10,839	13,410	—	<b>24,249</b>
At 31 December 2024	<u>—</u>	<u>64,388</u>	<u>62,223</u>	<u>18,728</u>	<b><u>145,339</u></b>
<b>Net book values</b>					
At 31 December 2024	<u><b>2,207,491</b></u>	<u><b>59,376</b></u>	<u><b>56,989</b></u>	<u><b>—</b></u>	<b><u>2,323,856</u></b>
At 31 December 2023	<u>2,207,491</u>	<u>46,587</u>	<u>51,260</u>	<u>—</u>	<u>2,305,338</u>

It is likely that the open market values of certain of the charity's land and buildings are materially greater than their book values. The amount of such differences cannot be ascertained without incurring significant costs, which, in the opinion of Trustees, is not justified in terms of the benefit to the users of the accounts.

The freehold property is historic, and it is approximately four hundred years old, with later additions. It is used in its entirety for direct charitable purposes including accommodation, with the exception of two offices that the charity uses for administration purposes. The freehold property has not been depreciated on the basis that the net realisable value of the building and associated land is deemed to be higher than its net book value. Improvements to the interior of the freehold property (including the refurbished kitchen) are depreciated on a straight-line basis over ten years.

## 12 Investments

	2024 £	2023 £
<b>Listed investments</b>		
Fair (market) value at 1 January 2024	179,046	163,649
Unrealised gains on revaluation	4,098	15,397
Fair (market) value at 31 December 2024	183,144	179,046
Cost of listed investments at 31 December 2024	180,000	180,000

Listed investments held at 31 December 2024 and 2023 comprised units in the CBF Church of England Investment Fund. All underlying investments in this holding comprised listed investments which were dealt in on a recognised stock exchange.

## 13 Stocks

	2024 £	2023 £
Bookshop	5,243	5,349
Oil	—	7,631
Miscellaneous items	201	199
	5,444	13,179

Unused oil, which was previously included here, is now included in prepayments (note 14).

## 14 Debtors

	2024 £	2023 £
Sundry debtors	25,001	25,557
Gift Aid tax repayments due	2,967	13,326
Investment income and interest receivable	4,091	—
Prepayments and accrued income	24,038	20,718
	56,097	59,601

## 15 Creditors: amounts falling due within one year

	2024 £	2023 £
Expense creditors and accruals	25,925	32,654
Income received in advance	39,578	6,577
	65,503	39,231

## 16 Tangible fixed assets fund

	2024 £	2023 £
At 1 January 2024	2,305,338	2,310,840
Net movement in year	18,518	(5,502)
At 31 December 2024	2,323,856	2,305,338

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets. A decision was made to separate this fund from the general fund and other designated funds of the charity in recognition of the fact that the tangible fixed assets are essential to the day-to-day work of the charity and as such their value should not be regarded as funds that would be realisable with ease, in order to meet future contingencies.

## 17 Restricted funds

The income funds of the charity include the following unexpended balances of donations held on trusts to be applied for specific purposes:

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Ministry salaries fund	—	20,000	(20,000)	—	—
SLG Capital Grant fund	26,633	—	(7,829)	(18,804)	—
Barn complex heating fund	—	10,000	—	(10,000)	—
Harnhill Church fund	—	7,600	(7,600)	—	—
Bursaries fund	4,586	1,000	(1,000)	—	4,586
Other funds	1,519	366	(258)	—	1,627
	32,738	38,966	(36,687)	(28,804)	6,213

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Guest bedroom fund	897	—	(897)	—	—
Chapel conversion fund	105	—	(105)	—	—
Ministry salaries fund	—	20,000	(20,000)	—	—
SLG Capital Grant fund	—	38,500	(11,867)	—	26,633
Other funds	3,774	4,647	(2,316)	—	6,105
	4,776	63,147	(35,185)	—	32,738

The **ministry salary fund** consists of grant income received to fund two ministry positions for three years.

The **SLG Capital Grant fund** consists of monies received from The SLG Charitable Trust Limited to contribute towards various capital projects to enhance guest experience. Transfers represent capital expenditure in the year transferred to the tangible fixed assets fund.

The **Barn complex heating fund** represents donations received towards the installation of infra-red heating at the Barn Complex. Transfers represent capital expenditure in the year transferred to the tangible fixed assets fund.

**17 Restricted funds** (continued)

The **Harnhill Church fund** represents a donation received for the maintenance of the Harnhill Church property.

The **bursaries fund** represents donations received to fund bursaries for those in need.

**Other funds** represent donations to be used in respect to specific purposes and have been spent in accordance with these restrictions.

**18 Designated funds**

	At 1 January 2024 £	Designated £	Utilised £	At 31 December 2024 £
Property repairs fund	80,000	215,000	(80,000)	215,000
Bursaries fund	414	—	—	414
	<b>80,414</b>	<b>215,000</b>	<b>(80,000)</b>	<b>215,414</b>

	At 1 January 2023 £	Designated £	Utilised £	At 31 December 2023 £
Property repairs fund	80,000	—	—	80,000
Bursaries fund	—	414	—	414
	<b>80,000</b>	<b>414</b>	<b>—</b>	<b>80,414</b>

The **property repairs fund** comprises funds set aside by the Trustees for property repairs. The trustees anticipate major repairs to the roof of the property in the near future.

The **bursaries fund** represents monies set aside to top up the restricted bursaries fund to £5,000.

**19 Analysis of net assets between funds**

	Unrestricted fund £	Tangible fixed assets fund £	Restricted funds £	Designated funds £	Total 2024 £
<b>Balances at 31 December 2024 are represented by:</b>					
Tangible fixed assets	—	2,323,856	—	—	2,323,856
Investments	183,144	—	—	—	183,144
Net current assets	77,554	—	6,213	215,414	299,181
	<b>260,698</b>	<b>2,323,856</b>	<b>6,213</b>	<b>215,414</b>	<b>2,806,181</b>

## 19 Analysis of net assets between funds (continued)

	Unrestricted fund £	Tangible fixed assets fund £	Restricted funds £	Designated funds £	Total 2023 £
Balances at 31 December 2023 are represented by:					
Tangible fixed assets	—	2,305,338	—	—	2,305,338
Investments	179,046	—	—	—	179,046
Net current assets	210,089	—	32,738	80,414	323,241
	<u>389,135</u>	<u>2,305,338</u>	<u>32,738</u>	<u>80,414</u>	<u>2,807,625</u>
				<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Total unrealised gains (losses) included above:</b>					
On investments				<u><b>3,144</b></u>	<u>(954)</u>
<b>Reconciliation of movements in unrealised gains (losses)</b>					
Unrealised losses at 1 January 2024				<b>(954)</b>	(16,351)
Net gains arising on revaluation in the year				<b>4,098</b>	15,397
Unrealised gains (losses) at 31 December 2024				<u><b>3,144</b></u>	<u>(954)</u>

## 20 Leasing commitments

### Operating leases

The charity had commitments under non-cancellable operating leases for furniture and equipment at 31 December 2024 as follows:

	2024 £	2023 £
Payable within:		
. One year	<b>2,933</b>	<b>2,933</b>
. Two to five years	<b>8,797</b>	<b>11,730</b>
	<u><b>11,730</b></u>	<u><b>14,663</b></u>

## 21 Ultimate control and members' liability

The charity, which is constituted as a CIO, was controlled throughout the year by the Trustees who comprise its members.

If the CIO is wound up, no member of the CIO has any liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

**22 Transactions with Trustees and related party transactions**

No Trustee received any remuneration in connection with their duties as Trustees or key management personnel during the year (2023: none). During the year, no travel or mileage expenses were reimbursed to the Trustees (2023: none).

During the year to 31 December 2024, total donations to the charity from the Trustees amounted to £15,345 (2023: £8,125).

During the year to 31 December 2024, the charity used the facilities of St Michael's Church and therefore made contributions to heating costs. The total contribution in the year was £2,100 (2023 £2,100). A Trustee is an employee of this Church.

There were no other related party transactions during the year (2023: none).