

HARROW INTERNATIONAL CHRISTIAN CENTRE

England & Wales · Charity number 1181824

Details

Other names HICC

Status Registered

Legal form CIO

Registered 2019-01-31

Register [View on the Charity Commission register](#)

Contact

Address 205 Station Road
Harrow
London
HA1 2TP

Phone 02084274074

Email administrator@hicc.org

Website <https://hicc.org/>

Activities

Objects: THE OBJECTS OF THE CHURCH ARE:1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE SCHEDULE AND THE WORSHIP OF GOD IN HARROW AND ELSEWHERE BY ANY MEANS WHATSOEVER INCLUDING (BUT NOT BY WAY OF LIMITATION) THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL AND THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES AND THE PASTORAL CARE OF CHRISTIAN PEOPLE AND THE PRINTING AND DISTRIBUTION OF THE BIBLE AND CHRISTIAN LITERATURE;2) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OF DISTRESS OR WHO ARE AGED OR SICK; AND3) THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES AND WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING THE PROVISIONS OF SUCH EDUCATION IN ANY EDUCATIONAL ESTABLISHMENT AND IF THE TRUSTEES SO DECIDE THE PROVISION OF ONE OR MORE CHARITABLE EDUCATION ESTABLISHMENTS FOR THE GENERAL EDUCATION OF CHILDREN OR ADULTS ON THE BASIS OF SUCH CHRISTIAN PRINCIPLES.

Activities: The objects of the charity are the running of a church to allow for the propagation of the Gospel of Jesus Christ through the establishment of a multicultural, international community that is empowered by the

Holy Spirit to serve the purposes of God. The charity exists to make life-long disciples of Jesus, to build His church and to send people out for works of service.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- United States
- Harrow

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£458,783	£247,561	-	-
2023-12-31	£417,914	£296,022	-	-
2022-12-31	£416,842	£271,686	-	-
2022-01-31	£309,862	£267,408	-	-
2021-01-31	£282,000	£275,000	-	-

Trustees

Name	Role	Appointed
ALBERT OKOYE		2019-01-18
CHETAN PARMAR		2019-01-18
Haresh Gayendra Karandagoda Mudalige		2026-01-15

HARROW INTERNATIONAL CHRISTIAN CENTRE

England & Wales - Charity number 1181824

Accounts

Charity registration number 1181824

**HARROW INTERNATIONAL CHRISTIAN CENTRE CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A. Okoye C. Parmar
Charity number	1181824
Principal address	205 Station Road Harrow Middlesex HA1 2TP
Independent examiner	HB Accountants 28 Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
Bankers	National Westminster Bank PLC 315 Station Road Harrow Middlesex HA1 2AD
Solicitors	Bates Wells Braithwaite 10 Queen Street Place London EC4R 1BE

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

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HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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

The charity's objectives remain the running of a church and equipping of all members in line with biblical injunction, to allow for the propagation of the Gospel of Jesus Christ and the love of Christ to their immediate and distant neighbours. It is establishment of a community of disciples of Jesus Christ, actively engaged and committed to building the church which is the Body of Christ and sending out disciples to perform activities in line with the objective of the church aimed at benefitting the wider community.

The trustees have remained faithful to observance of all relevant guidelines issued by the Charity Commission in the course of fulfilling the objective of the charity.

The church is open to everyone wishing to attend but adoption into church membership remains predicated on regular attendance over several months and commitment to the church's theological tenets and philosophical beliefs. The management of the church is via an Executive Council which includes trustees all of whom have oversight of the administrative and financial activities of the church administered via a committee.

The Senior minister has oversight of missions and spiritual matters assisted by an Associate Minister both of who along with the trustees and other leaders meet and agree operational direction for the church through the Executive Council (EC) that meets regularly and as the need arises. A subgroup of departmental leaders report to the EC on specific aspects of church activities and The EC meets with all subgroup leaders and their team members for about an hour every two weeks. The meeting is primarily to maintain focus on the vision and objectives of the church and also reviews activities and resource requirements in each department, ensures compliance with regulatory guidelines as well as offer group supervision to the leaders It is also a forum for Prayers for guidance into the Will of God and clarity of vision for the church, The trustees have remained faithful to observance of all relevant guidelines issued by the Charity Commission in the course of fulfilling the objective of the charity.

A key aspect of the objective of the church is to see people receive salvation, encourage spiritual growth and develop ministries of which there has been more expansion in the last one year. Some of the new ministries adopted include Discipleship Ministry which focuses on building up relatively newer converts to the faith as well as putting together spiritual enhancing workshops and training for the wider church such as "Parenting Sessions". HICC Community Kitchen is an expansion of the 'Love in Action' raw food distribution to include people from the Harrow Community attending the church in person on Saturday afternoons for cooked meals in addition to collecting foodstuff where needed.

In the last year, visiting speakers have continued to attend both the main Sunday services as well as subgroup services such as The Women Ministry, Lifehouse and Youth churches, looking at current issues relevant to the different aspects and age groups of the church. There are more of such visitations planned for the rest of the year.. These visits are also opportunities to collaborate with other churches and invite people who might not ordinarily attend church and they have proved effective ways of reaching people. Depending on the theme of the visit, teams of people are available to pray for the sick (if a healing event), to evangelise and to organise members and visitors to ensure the best outcome..

The church continues to offer a mix of In-person and Virtual attendance across three main Sunday services - 9 am, 11 am and 1:30pm (18-30 group) made possible by the church's investment in technical infrastructure and professional expertise. More recently, we have introduced a 6-7:30pm Sunday evening service every third Sunday of the month, aimed at Praying for the Sick within and from outside of the church. The attendance has been encouraging and members have been enthusiastic about the addition. The weekly Arts and Craft, Mid-day Coffee and Prayer meetings as well as the mid-week evening Prayer Service continue to run regularly facilitated by volunteers. In the last year, HICC has been running a weekly Diabetes awareness session in the Coffee bar, jointly with the NHS and local Harrow community and open to people from the community many of who are not necessarily of the Christian faith. A Computer literacy clinic has also been appended to this session targeting OAPs.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The church continues to set aside a minimum of 10% of general income received for gifts to support home and overseas missions and charitable work by way of provision of care gifts to alleviate hardship to more disadvantaged church members and people within the immediate community of the church continues to be central. All needs continue to be considered on an individual basis.

Achievements and performance

On the back of the unexpected early retirement of the Senior Minister reported last year, and the assumption of the role of Senior Minister by the erstwhile Associate Minister, HICC has continued to record steady growth in spiritual and other areas of activity. There have been many new ministries raised in the last year and competent hitherto inactive members appear to have found appropriate ministry opportunities. This has included the widening of the number of spiritually faithful and matured members included in the preaching Rota as a way organic-capacity building to forestall disruption to church activities should there be unexpected exit of either the Senior or Associate Pastors. This is to ensure the maintenance of the firm foundation built by the founders of HICC in the last four decades.

There are currently two active trustees following the resignation of a trustee on account of relocation of his family. The EC has made overtures towards members identified as capable of taking on the role but no appointment has been made as yet.

HICC has been outreach focused in this season, reflected in the Church's 2024 Vision statement and evidenced by the increased number of outreach-directed activities by all departments. The church has been having on average two-monthly church-wide Evangelistic Outreach events in Harrow Town Centre with the approval of Harrow Council. This has afforded opportunity for interaction with the Harrow Community whilst sharing the good news of the gospel. An outcome of this outreach endeavour has been notable increase in the number of attendees to all church events but especially the Sunday services.

The internal restructuring of a segment of the church building approved by the EC and Trustees to accommodate the growth in number of Lifehouse (our 20s to 30s group) was completed in the last one year and has proved a tremendous aid to the effective running of that ministry. The ministry's growth in the breath of spiritual activities earlier recorded has been further enhanced in the year under review. The group attended a retreat event in the year which served to cement their relationship with one another as well as strengthen the increasingly joining new members.

New partners have continued to be welcomed into fellowship following attendance of new members' induction on a number of occasions in the last year with membership still reflecting the diverse nationality of the church. This diverse mix that characterises our church community has continued to be reflected in the numbers of African, Asian, Caribbean and European partners proportionate with the current demography of the local community in the greater Harrow region.

All Annual training events including Health and Safety (H&S) as well as Safeguarding Children and Vulnerable Adults have been maintained, being professionally delivered by our chosen accredited provider for safeguarding, Thirtyone:eight. We have continued to maintain our involvement with charities (local and national) that minister to those on the street, specifically Firm Foundation as well as international missions via HICC direct and indirect sponsorship of missionaries to as far afield as East Asia, Africa and the USA. The church once again participated in outreach in summer 2023 at the Excel Centre in London. HICC members were actively involved in preparation for the event and service on the day.

Financial review

The trustees are of the opinion that the financial position at the end of the reporting period is positive. Total income rose slightly to £417,914 from £416,842 the previous year. General giving, including Gift Aid tax, increased slightly to £382,390 from £381,733. Total expenses increased by £24,336 to £296,013. The net income figure for the year fell to £121,892 from £145,156. Fixed assets increased from £1,815,962 to £1,921,061. Net current assets increased from £624,324 to £641,117. Total funds are now £2,562,178 as compared with £2,440,286 the previous year.

The church continues to operate the financial policy that unrestricted funds which have not been designated for a specific use are maintained at a minimum level equivalent to three month's income, with the actual cash on hand providing six month's income. The trustees consider that reserves at the minimum level will ensure that, in the event of a significant drop in funding, they will be able to continue the church's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation

The trustees who served during the year and up to the date of signature of the financial statements were:

A. Okoye

C. Parmar

Trustees are appointed and removed by the Executive Council which includes active trustees.

Following the resignation of the erstwhile Senior Minister, Pastor Paul James in 2022 as reflected in the last report, Dr Albert Okoye continues to serve as current Senior Minister, supported by Pastor Paul Jarrett who hitherto was the Pastor of the Junior Church for several years. They are both long established members of the HICC Executive Council (EC) and well-grounded in corporate knowledge and spiritual direction of the church. The church has continued to function steadily and healthily under their joint spiritual leadership. The EC remains a team of four persons, jointly making decisions on all matters relevant to the church.

The trustees' report was approved by the Board of Trustees.



.....
A. Okoye

Trustee

Date: 22.08.2024.....

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

I report to the trustees on my examination of the financial statements of Harrow International Christian Centre CIO (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

HB Accountants

Chartered Accountants

28 Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

Dated: 22.08.2024

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	382,390	5,195	387,585	381,733	11,583	393,316
Charitable activities	4	24,694	-	24,694	21,899	-	21,899
Investments	5	5,635	-	5,635	1,191	-	1,191
Other income	6	-	-	-	436	-	436
Total income		<u>412,719</u>	<u>5,195</u>	<u>417,914</u>	<u>405,259</u>	<u>11,583</u>	<u>416,842</u>
Expenditure on:							
Charitable activities	7	291,222	4,800	296,022	260,103	11,583	271,686
Total expenditure		<u>291,222</u>	<u>4,800</u>	<u>296,022</u>	<u>260,103</u>	<u>11,583</u>	<u>271,686</u>
Net income		121,497	395	121,892	145,156	-	145,156
Transfers between funds		5,044	(5,044)	-	-	-	-
Net movement in funds		<u>126,541</u>	<u>(4,649)</u>	<u>121,892</u>	<u>145,156</u>	<u>-</u>	<u>145,156</u>
Reconciliation of funds:							
Fund balances at 1 January 2023		<u>2,435,242</u>	<u>5,044</u>	<u>2,440,286</u>	<u>2,290,086</u>	<u>5,044</u>	<u>2,295,130</u>
Fund balances at 31 December 2023		<u><u>2,561,783</u></u>	<u><u>395</u></u>	<u><u>2,562,178</u></u>	<u><u>2,435,242</u></u>	<u><u>5,044</u></u>	<u><u>2,440,286</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,921,061		1,815,962
Current assets					
Debtors	14	54,455		130,785	
Cash at bank and in hand		592,177		497,838	
		<u>646,632</u>		<u>628,623</u>	
Creditors: amounts falling due within one year	15	<u>(5,515)</u>		<u>(4,299)</u>	
Net current assets			641,117		624,324
Total assets less current liabilities			<u>2,562,178</u>		<u>2,440,286</u>
Net assets excluding pension liability			<u>2,562,178</u>		<u>2,440,286</u>
The funds of the Charity					
Restricted income funds	17		395		5,044
Unrestricted funds			2,561,783		2,435,242
			<u>2,562,178</u>		<u>2,440,286</u>

The financial statements were approved by the trustees on



.....
A. Okoye
Trustee

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Charity is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the governing document, the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.4 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (continued)

1.5 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	332,354	5,195	337,549	324,217	10,044	334,261
Gift Aid tax	50,036	-	50,036	57,516	1,539	59,055
	<u>382,390</u>	<u>5,195</u>	<u>387,585</u>	<u>381,733</u>	<u>11,583</u>	<u>393,316</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Events and activities	24,694	21,899

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	5,635	1,191

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sundry income	-	436

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

	2023	2022
	£	£
Staff costs	31,316	115,875
Depreciation and impairment	14,154	16,117
Repairs and maintenance	76,890	15,842
Light, heat and cleaning	20,507	13,176
Insurance	4,946	4,416
Printing, postage and stationery	900	1,456
Telephone	3,093	3,566
Music system	7,809	7,388
Children and young people	19,079	1,055
Travel	-	3,028
Hospitality and events	37,906	30,136
Computer expenses	396	1,356
Bank charges and interest	1,669	1,778
Legal and professional fees	4,623	2,524
Publicity	1,741	676
Evangelism	12,051	-
Other expenses	1,329	2,601
	<u>238,409</u>	<u>220,990</u>
Grant funding of activities (see note 8)	54,733	48,056
Share of support and governance costs (see note 9)		
Governance	2,880	2,640
	<u>296,022</u>	<u>271,686</u>
Analysis by fund		
Unrestricted funds	291,222	260,103
Restricted funds	4,800	11,583
	<u>296,022</u>	<u>271,686</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Grants payable

	2023	2022
	£	£
Grants to institutions:		
World Vision	1,094	1,094
St Luke's Hospice	-	210
Evangelical Alliance	-	420
Christians Against Poverty	630	-
Christian Concern	10,000	1,275
Samaritans Purse	7,500	50
Elim Missions: Ukraine appeal	-	14,250
Much Loved, Amersham	-	50
Open Doors	-	1,275
Mantle of Praise	5,350	-
	<u>24,574</u>	<u>18,624</u>
Grants to individuals	30,159	29,432
	<u>54,733</u>	<u>48,056</u>

9 Support costs allocated to activities

	2023	2022
	£	£
Governance costs	<u>2,880</u>	<u>2,640</u>
Governance costs comprise:	£	£
Accountancy fees	<u>2,880</u>	<u>2,640</u>

10 Trustees

There were no transactions with the trustees in the year.

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Minister	-	1
Retired minister	-	1
Administration	3	3
Total	<u>3</u>	<u>5</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Employees (continued)

Employment costs	2023 £	2022 £
Wages and salaries	30,201	107,324
Other pension costs	1,115	8,551
	<u>31,316</u>	<u>115,875</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	1,783,248	227,471	2,010,719
Additions	109,075	10,178	119,253
	<u>1,892,323</u>	<u>237,649</u>	<u>2,129,972</u>
Depreciation and impairment			
At 1 January 2023	-	194,757	194,757
Depreciation charged in the year	-	14,154	14,154
	<u>-</u>	<u>208,911</u>	<u>208,911</u>
Carrying amount			
At 31 December 2023	<u>1,892,323</u>	<u>28,738</u>	<u>1,921,061</u>
At 31 December 2022	<u>1,783,248</u>	<u>32,714</u>	<u>1,815,962</u>

14 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	48,994	126,135
Other debtors	2,625	2,750
Prepayments and accrued income	2,836	1,900
	<u>54,455</u>	<u>130,785</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	140	108
Accruals and deferred income	5,375	4,191
	<u>5,515</u>	<u>4,299</u>

16 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,115	8,551
	<u>1,115</u>	<u>8,551</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Revival fund	5,044	-	-	(5,044)	-
Evangelism	-	2,300	(2,300)	-	-
Gifts	-	2,500	(2,500)	-	-
Building fund	-	395	-	-	395
	<u>5,044</u>	<u>5,195</u>	<u>(4,800)</u>	<u>(5,044)</u>	<u>395</u>

Previous year:

	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
Revival fund	5,044	-	-	-	5,044
Ukraine appeal	-	10,483	(10,483)	-	-
Ministry gifts	-	1,100	(1,100)	-	-
	<u>5,044</u>	<u>11,583</u>	<u>(11,583)</u>	<u>-</u>	<u>5,044</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	2,435,242	412,719	(291,222)	5,044	2,561,783
	<u>2,435,242</u>	<u>412,719</u>	<u>(291,222)</u>	<u>5,044</u>	<u>2,561,783</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	2,290,086	405,259	(260,103)	-	2,435,242
	<u>2,290,086</u>	<u>405,259</u>	<u>(260,103)</u>	<u>-</u>	<u>2,435,242</u>

19 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	1,921,061	-	1,921,061
Current assets/(liabilities)	640,722	395	641,117
	<u>2,561,783</u>	<u>395</u>	<u>2,562,178</u>
	<u>2,561,783</u>	<u>395</u>	<u>2,562,178</u>
	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£
At 31 December 2022:			
Tangible assets	1,815,962	-	1,815,962
Current assets/(liabilities)	619,280	5,044	624,324
	<u>2,435,242</u>	<u>5,044</u>	<u>2,440,286</u>
	<u>2,435,242</u>	<u>5,044</u>	<u>2,440,286</u>

20 Related party transactions

There were no disclosable related party transactions during this year and the prior year.

HARROW INTERNATIONAL CHRISTIAN CENTRE

England & Wales - Charity number 1181824

Accounts

Charity registration number 1181824

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A. Okoye C. Parmar
Charity number	1181824
Principal address	205 Station Road Harrow Middlesex HA1 2TP
Independent examiner	HB Accountants 28 Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
Bankers	National Westminster Bank PLC 315 Station Road Harrow Middlesex HA1 2AD
Solicitors	Bates Wells Braithwaite 10 Queen Street Place London EC4R 1BE

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

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HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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

The charity's objectives remain the running of a church and equipping of all members in line with biblical injunction, to allow for the propagation of the Gospel of Jesus Christ and the love of Christ to their immediate and distant neighbours. It is establishment of a community of disciples of Jesus Christ, actively engaged and committed to building the church which is the Body of Christ and sending out disciples to perform activities in line with the objective of the church aimed at benefitting the wider community.

The trustees have remained faithful to observance of all relevant guidelines issued by the Charity Commission in the course of fulfilling the objective of the charity.

The church is open to everyone wishing to attend but adoption into church membership remains predicated on regular attendance over several months and commitment to the church's theological tenets and philosophical beliefs. The management of the church is via an Executive Council which includes trustees all of whom have oversight of the administrative and financial activities of the church administered via a committee.

The Senior minister has oversight of missions and spiritual matters assisted by an Associate Minister both of who along with the trustees and other leaders meet and agree operational direction for the church through the Executive Council (EC) that meets regularly and as the need arises. A subgroup of departmental leaders report to the EC on specific aspects of church activities and The EC meets with all subgroup leaders and their team members for about an hour every two weeks. The meeting is primarily to maintain focus on the vision and objectives of the church and also reviews activities and resource requirements in each department, ensures compliance with regulatory guidelines as well as offer group supervision to the leaders It is also a forum for Prayers for guidance into the Will of God and clarity of vision for the church, The trustees have remained faithful to observance of all relevant guidelines issued by the Charity Commission in the course of fulfilling the objective of the charity.

A key aspect of the objective of the church is to see people receive salvation, encourage spiritual growth and develop ministries of which there has been more expansion in the last one year. Some of the new ministries adopted include Discipleship Ministry which focuses on building up relatively newer converts to the faith as well as putting together spiritual enhancing workshops and training for the wider church such as "Parenting Sessions". HICC Community Kitchen is an expansion of the 'Love in Action' raw food distribution to include people from the Harrow Community attending the church in person on Saturday afternoons for cooked meals in addition to collecting foodstuff where needed.

In the last year, visiting speakers have continued to attend both the main Sunday services as well as subgroup services such as The Women Ministry, Lifehouse and Youth churches, looking at current issues relevant to the different aspects and age groups of the church. There are more of such visitations planned for the rest of the year.. These visits are also opportunities to collaborate with other churches and invite people who might not ordinarily attend church and they have proved effective ways of reaching people. Depending on the theme of the visit, teams of people are available to pray for the sick (if a healing event), to evangelise and to organise members and visitors to ensure the best outcome..

The church continues to offer a mix of In-person and Virtual attendance across three main Sunday services - 9 am, 11 am and 1:30pm (18-30 group) made possible by the church's investment in technical infrastructure and professional expertise. More recently, we have introduced a 6-7:30pm Sunday evening service every third Sunday of the month, aimed at Praying for the Sick within and from outside of the church. The attendance has been encouraging and members have been enthusiastic about the addition. The weekly Arts and Craft, Mid-day Coffee and Prayer meetings as well as the mid-week evening Prayer Service continue to run regularly facilitated by volunteers. In the last year, HICC has been running a weekly Diabetes awareness session in the Coffee bar, jointly with the NHS and local Harrow community and open to people from the community many of who are not necessarily of the Christian faith. A Computer literacy clinic has also been appended to this session targeting OAPs.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The church continues to set aside a minimum of 10% of general income received for gifts to support home and overseas missions and charitable work by way of provision of care gifts to alleviate hardship to more disadvantaged church members and people within the immediate community of the church continues to be central. All needs continue to be considered on an individual basis.

Achievements and performance

On the back of the unexpected early retirement of the Senior Minister reported last year, and the assumption of the role of Senior Minister by the erstwhile Associate Minister, HICC has continued to record steady growth in spiritual and other areas of activity. There have been many new ministries raised in the last year and competent hitherto inactive members appear to have found appropriate ministry opportunities. This has included the widening of the number of spiritually faithful and matured members included in the preaching Rota as a way organic-capacity building to forestall disruption to church activities should there be unexpected exit of either the Senior or Associate Pastors. This is to ensure the maintenance of the firm foundation built by the founders of HICC in the last four decades.

There are currently two active trustees following the resignation of a trustee on account of relocation of his family. The EC has made overtures towards members identified as capable of taking on the role but no appointment has been made as yet.

HICC has been outreach focused in this season, reflected in the Church's 2024 Vision statement and evidenced by the increased number of outreach-directed activities by all departments. The church has been having on average two-monthly church-wide Evangelistic Outreach events in Harrow Town Centre with the approval of Harrow Council. This has afforded opportunity for interaction with the Harrow Community whilst sharing the good news of the gospel. An outcome of this outreach endeavour has been notable increase in the number of attendees to all church events but especially the Sunday services.

The internal restructuring of a segment of the church building approved by the EC and Trustees to accommodate the growth in number of Lifehouse (our 20s to 30s group) was completed in the last one year and has proved a tremendous aid to the effective running of that ministry. The ministry's growth in the breath of spiritual activities earlier recorded has been further enhanced in the year under review. The group attended a retreat event in the year which served to cement their relationship with one another as well as strengthen the increasingly joining new members.

New partners have continued to be welcomed into fellowship following attendance of new members' induction on a number of occasions in the last year with membership still reflecting the diverse nationality of the church. This diverse mix that characterises our church community has continued to be reflected in the numbers of African, Asian, Caribbean and European partners proportionate with the current demography of the local community in the greater Harrow region.

All Annual training events including Health and Safety (H&S) as well as Safeguarding Children and Vulnerable Adults have been maintained, being professionally delivered by our chosen accredited provider for safeguarding, Thirtyone:eight. We have continued to maintain our involvement with charities (local and national) that minister to those on the street, specifically Firm Foundation as well as international missions via HICC direct and indirect sponsorship of missionaries to as far afield as East Asia, Africa and the USA. The church once again participated in outreach in summer 2023 at the Excel Centre in London. HICC members were actively involved in preparation for the event and service on the day.

Financial review

The trustees are of the opinion that the financial position at the end of the reporting period is positive. Total income rose slightly to £417,914 from £416,842 the previous year. General giving, including Gift Aid tax, increased slightly to £382,390 from £381,733. Total expenses increased by £24,336 to £296,013. The net income figure for the year fell to £121,892 from £145,156. Fixed assets increased from £1,815,962 to £1,921,061. Net current assets increased from £624,324 to £641,117. Total funds are now £2,562,178 as compared with £2,440,286 the previous year.

The church continues to operate the financial policy that unrestricted funds which have not been designated for a specific use are maintained at a minimum level equivalent to three month's income, with the actual cash on hand providing six month's income. The trustees consider that reserves at the minimum level will ensure that, in the event of a significant drop in funding, they will be able to continue the church's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation

The trustees who served during the year and up to the date of signature of the financial statements were:

A. Okoye

C. Parmar

Trustees are appointed and removed by the Executive Council which includes active trustees.

Following the resignation of the erstwhile Senior Minister, Pastor Paul James in 2022 as reflected in the last report, Dr Albert Okoye continues to serve as current Senior Minister, supported by Pastor Paul Jarrett who hitherto was the Pastor of the Junior Church for several years. They are both long established members of the HICC Executive Council (EC) and well-grounded in corporate knowledge and spiritual direction of the church. The church has continued to function steadily and healthily under their joint spiritual leadership. The EC remains a team of four persons, jointly making decisions on all matters relevant to the church.

The trustees' report was approved by the Board of Trustees.



.....
A. Okoye

Trustee

Date: 22.08.2024.....

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

I report to the trustees on my examination of the financial statements of Harrow International Christian Centre CIO (the Charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

HB Accountants

Chartered Accountants

28 Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

Dated: 22.08.2024

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	382,390	5,195	387,585	381,733	11,583	393,316
Charitable activities	4	24,694	-	24,694	21,899	-	21,899
Investments	5	5,635	-	5,635	1,191	-	1,191
Other income	6	-	-	-	436	-	436
Total income		<u>412,719</u>	<u>5,195</u>	<u>417,914</u>	<u>405,259</u>	<u>11,583</u>	<u>416,842</u>
Expenditure on:							
Charitable activities	7	291,222	4,800	296,022	260,103	11,583	271,686
Total expenditure		<u>291,222</u>	<u>4,800</u>	<u>296,022</u>	<u>260,103</u>	<u>11,583</u>	<u>271,686</u>
Net income		121,497	395	121,892	145,156	-	145,156
Transfers between funds		5,044	(5,044)	-	-	-	-
Net movement in funds		<u>126,541</u>	<u>(4,649)</u>	<u>121,892</u>	<u>145,156</u>	<u>-</u>	<u>145,156</u>
Reconciliation of funds:							
Fund balances at 1 January 2023		<u>2,435,242</u>	<u>5,044</u>	<u>2,440,286</u>	<u>2,290,086</u>	<u>5,044</u>	<u>2,295,130</u>
Fund balances at 31 December 2023		<u><u>2,561,783</u></u>	<u><u>395</u></u>	<u><u>2,562,178</u></u>	<u><u>2,435,242</u></u>	<u><u>5,044</u></u>	<u><u>2,440,286</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,921,061		1,815,962
Current assets					
Debtors	14	54,455		130,785	
Cash at bank and in hand		592,177		497,838	
		<u>646,632</u>		<u>628,623</u>	
Creditors: amounts falling due within one year	15	<u>(5,515)</u>		<u>(4,299)</u>	
Net current assets			641,117		624,324
Total assets less current liabilities			<u>2,562,178</u>		<u>2,440,286</u>
Net assets excluding pension liability			<u>2,562,178</u>		<u>2,440,286</u>
The funds of the Charity					
Restricted income funds	17		395		5,044
Unrestricted funds			2,561,783		2,435,242
			<u>2,562,178</u>		<u>2,440,286</u>

The financial statements were approved by the trustees on



.....
A. Okoye
Trustee

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Charity is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the governing document, the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.4 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (continued)

1.5 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	332,354	5,195	337,549	324,217	10,044	334,261
Gift Aid tax	50,036	-	50,036	57,516	1,539	59,055
	<u>382,390</u>	<u>5,195</u>	<u>387,585</u>	<u>381,733</u>	<u>11,583</u>	<u>393,316</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Events and activities	24,694	21,899

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	5,635	1,191

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sundry income	-	436

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

	2023	2022
	£	£
Staff costs	31,316	115,875
Depreciation and impairment	14,154	16,117
Repairs and maintenance	76,890	15,842
Light, heat and cleaning	20,507	13,176
Insurance	4,946	4,416
Printing, postage and stationery	900	1,456
Telephone	3,093	3,566
Music system	7,809	7,388
Children and young people	19,079	1,055
Travel	-	3,028
Hospitality and events	37,906	30,136
Computer expenses	396	1,356
Bank charges and interest	1,669	1,778
Legal and professional fees	4,623	2,524
Publicity	1,741	676
Evangelism	12,051	-
Other expenses	1,329	2,601
	<u>238,409</u>	<u>220,990</u>
Grant funding of activities (see note 8)	54,733	48,056
Share of support and governance costs (see note 9)		
Governance	2,880	2,640
	<u>296,022</u>	<u>271,686</u>
Analysis by fund		
Unrestricted funds	291,222	260,103
Restricted funds	4,800	11,583
	<u>296,022</u>	<u>271,686</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Grants payable

	2023	2022
	£	£
Grants to institutions:		
World Vision	1,094	1,094
St Luke's Hospice	-	210
Evangelical Alliance	-	420
Christians Against Poverty	630	-
Christian Concern	10,000	1,275
Samaritans Purse	7,500	50
Elim Missions: Ukraine appeal	-	14,250
Much Loved, Amersham	-	50
Open Doors	-	1,275
Mantle of Praise	5,350	-
	<u>24,574</u>	<u>18,624</u>
Grants to individuals	30,159	29,432
	<u>54,733</u>	<u>48,056</u>

9 Support costs allocated to activities

	2023	2022
	£	£
Governance costs	<u>2,880</u>	<u>2,640</u>
Governance costs comprise:	£	£
Accountancy fees	<u>2,880</u>	<u>2,640</u>

10 Trustees

There were no transactions with the trustees in the year.

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Minister	-	1
Retired minister	-	1
Administration	3	3
Total	<u>3</u>	<u>5</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Employees (continued)

Employment costs	2023 £	2022 £
Wages and salaries	30,201	107,324
Other pension costs	1,115	8,551
	<u>31,316</u>	<u>115,875</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	1,783,248	227,471	2,010,719
Additions	109,075	10,178	119,253
	<u>1,892,323</u>	<u>237,649</u>	<u>2,129,972</u>
Depreciation and impairment			
At 1 January 2023	-	194,757	194,757
Depreciation charged in the year	-	14,154	14,154
	<u>-</u>	<u>208,911</u>	<u>208,911</u>
Carrying amount			
At 31 December 2023	<u>1,892,323</u>	<u>28,738</u>	<u>1,921,061</u>
At 31 December 2022	<u>1,783,248</u>	<u>32,714</u>	<u>1,815,962</u>

14 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	48,994	126,135
Other debtors	2,625	2,750
Prepayments and accrued income	2,836	1,900
	<u>54,455</u>	<u>130,785</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	140	108
Accruals and deferred income	5,375	4,191
	<u>5,515</u>	<u>4,299</u>

16 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,115	8,551
	<u>1,115</u>	<u>8,551</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers At 31 December 2023 £	
Revival fund	5,044	-	-	(5,044)	-
Evangelism	-	2,300	(2,300)	-	-
Gifts	-	2,500	(2,500)	-	-
Building fund	-	395	-	-	395
	<u>5,044</u>	<u>5,195</u>	<u>(4,800)</u>	<u>(5,044)</u>	<u>395</u>

Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers At 31 December 2022 £	
Revival fund	5,044	-	-	-	5,044
Ukraine appeal	-	10,483	(10,483)	-	-
Ministry gifts	-	1,100	(1,100)	-	-
	<u>5,044</u>	<u>11,583</u>	<u>(11,583)</u>	<u>-</u>	<u>5,044</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
General funds	2,435,242	412,719	(291,222)	5,044	2,561,783
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
General funds	2,290,086	405,259	(260,103)	-	2,435,242

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	1,921,061	-	1,921,061
Current assets/(liabilities)	640,722	395	641,117
	<u>2,561,783</u>	<u>395</u>	<u>2,562,178</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	1,815,962	-	1,815,962
Current assets/(liabilities)	619,280	5,044	624,324
	<u>2,435,242</u>	<u>5,044</u>	<u>2,440,286</u>

20 Related party transactions

There were no disclosable related party transactions during this year and the prior year.

HARROW INTERNATIONAL CHRISTIAN CENTRE

England & Wales - Charity number 1181824

Accounts

Charity registration number 1181824

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A. Okoye C. Parmar
Senior Minister	Rev. P. James
Charity number	1181824
Principal address	205 Station Road Harrow Middlesex HA1 2TP
Independent examiner	HB Accountants 28 Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
Bankers	National Westminster Bank PLC 315 Station Road Harrow Middlesex HA1 2AD
Solicitors	Bates Wells Braithwaite 10 Queen Street Place London EC4R 1BE

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

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HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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

The charity's objectives remain the running of a church and equipping of all members in line with biblical injunction, to allow for the propagation of the Gospel of Jesus Christ and the love of Christ to their immediate and distant neighbours. It is establishment of a community of disciples of Jesus Christ, actively engaged and committed to building the church which is the Body of Christ and sending out disciples to perform activities in line with the objective of the church aimed at benefitting the wider community.

The trustees have remained faithful to observance of all relevant guidelines issued by the Charity Commission in the course of fulfilling the objective of the charity.

The church is open to everyone wishing to attend but adoption into church membership remains predicated on regular attendance over several months and commitment to the church's theological tenets and philosophical beliefs. The management of the church is via an Executive Council which includes trustees all of whom have oversight of the administrative and financial activities of the church administered via a committee.

The Senior minister has oversight of missions and spiritual matters assisted by an Associate Minister both of whom along with the trustees and other leaders meet and agree operational direction for the church through the Executive Council (EC) that meets regularly and as the need arises A subgroup of departmental leaders report to the EC on specific aspects of church activities.

A key aspect of the objective of the church is to see people receive salvation, encourage spiritual growth and develop ministries of which there has been an expansion in recent years. Visiting speakers are invited to broaden the teaching of the Word of God and inform the congregation of developments within and without the country. The church has teams of people to pray for the sick, to evangelise and to organise fellowship groups including Area Pastors with oversight for cross-sections of the membership.

The church continues to offer a mix of In-person and Virtual attendance across three main Sunday services - 9 am, 11 am and 1:30pm (18-30 group) made possible by the church's investment in technical infrastructure and professional expertise. The weekly Arts and Craft, Mid-day Coffee and Prayer meetings as well as the mid-week evening Prayer Service continue to run regularly facilitated by volunteers.

The church continues to set aside a minimum of 10% of general income received for gifts to support home and overseas missions and charitable work by way of provision of care gifts to alleviate hardship to more disadvantaged church members and people within the immediate community of the church continues to be central. All needs continue to be considered on an individual basis.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

The church witnessed the unexpected early retirement of the Senior Minister due to family health challenges but was able to absorb the surprise by the Associate Minister stepping into the role and redeployment of its retinue of experienced leaders to shore up any potential gaps. This is reflective of the capacity built by the church in the last two decades through faithful and dedicated members. One of the three trustees resigned his position following relocation of his family and the Leadership is in the process of appointing replacement trustees to ensure adherence to The Charity Commission Guidelines, especially Clause 8.3.1 of the Charity's governance document.

The church has embarked on an extensive evangelistic outreach programme primarily aimed at the spread of the gospel within the period under review in keeping with its objects. This is already observed to be bearing fruit as seen in the numbers of new attendees to all church activities but especially the Sunday services. This has complemented the previously noted growth in numbers of in-person and online attendees to the two Sunday services as well as the mid-week prayer service.

Also the growth previously recorded in the younger adult services (18-30yrs) has continued to the point the church leadership has approved internal restructuring of aspects of the church building to create designated meeting space for that ministry. The ministry has also grown in the breathe of spiritual activities they embark on to ensure growth of the whole person such as recently raising funds for a three-day Retreat. They have remained proactive in reaching out the hand of fellowship to other like-minded Christian organizations and advocacy groups which has further attracted like-minded young men and women into the ministry.

New partners have been welcomed into fellowship following attendance of new members' induction on a number of occasions in the last year with membership still reflecting the diverse nationality of the church. This diverse mix that characterises our church community has continued to be reflected in the equal numbers of African, Asian, Caribbean and European partners which would be consistent with the current local community in the greater Harrow region.

Growth has also been observed in the range of gifted members increasingly more settled into the community to avail the church of their immense talents in diverse fields of activities in the church. These include exegesis of the word of God, Worship, Teaching, hospitality etc. New departments have been commissioned in line with identified areas of need arising from the numeric growth of the church such as designated Discipleship Department tasked with developing appropriate materials for new and existing believers to study with and grow thereby. Discipling of new members remains at the core of the HICC object. Bible study is once again now happening in-person in the church as against strictly online in the season of the covid 19 pandemic.

All Annual training events including Health and Safety (H&S) as well as Safeguarding Children and Vulnerable Adults have been maintained, being professionally delivered by our chosen accredited provider for safeguarding, Thirtyone:eight. We have continued to maintain our involvement with charities (local and national) that minister to those on the street, specifically Firm Foundation as well as international missions via HICC direct and indirect sponsorship of missionaries to as far afield as East Asia, Africa and the USA. The church participated in a large outreach evangelistic event in partnership with The Billy Graham Evangelism Association (BGEA) in 2022 and are far gone with preparation for a similar event this year with HICC identified as an evangelistic training centre for the purposes of the event.

Financial review

The trustees are of the opinion that the financial position at the end of the reporting period is positive.

Total income rose from £309,862 to £416,842 with total expenses rising from £267,408 to £271,686. The net income figure for the year was £145,146 up from £42,454 for the year before.

The net current assets increased from £503,725 to £624,324 and fixed assets increased from £1,791,405 to £1,185,962.

Total funds at the year end were £2,440,286 versus £2,295,130 last year.

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

- A. Okoye
- C. Parmar

During 2022 the trustees delegated the direction and management of the church to the Executive Council (EC). Senior Minister Paul James resigned his appointment due to family health reasons and was replaced by the Associate Minister, Dr Albert Okoye who has continued to lead the EC, who meet on a minimum bi-monthly basis. The EC is a team of four persons including the existing two trustees (since Abel Zea's resignation in August 2021), representing the various cultures and nationalities in the church.

The trustees' report was approved by the Board of Trustees.



.....

A. Okoye
Trustee

Date: 06.06.23
.....

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

I report to the trustees on my examination of the financial statements of Harrow International Christian Centre CIO (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

HB Accountants

Chartered Accountants

28 Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

Dated:

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	381,733	11,583	393,316	307,319	300	307,619
Charitable activities	4	21,899	-	21,899	2,200	-	2,200
Investments	5	1,191	-	1,191	43	-	43
Other income	6	436	-	436	-	-	-
Total income		<u>405,259</u>	<u>11,583</u>	<u>416,842</u>	<u>309,562</u>	<u>300</u>	<u>309,862</u>
<u>Expenditure on:</u>							
Charitable activities	7	<u>260,103</u>	<u>11,583</u>	<u>271,686</u>	<u>267,108</u>	<u>300</u>	<u>267,408</u>
Net income for the year/ Net movement in funds		145,156	-	145,156	42,454	-	42,454
Fund balances at 1 January 2022		<u>2,290,086</u>	<u>5,044</u>	<u>2,295,130</u>	<u>2,247,632</u>	<u>5,044</u>	<u>2,252,676</u>
Fund balances at 31 December 2022		<u><u>2,435,242</u></u>	<u><u>5,044</u></u>	<u><u>2,440,286</u></u>	<u><u>2,290,086</u></u>	<u><u>5,044</u></u>	<u><u>2,295,130</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2020 £	£
Fixed assets					
Tangible assets	12		1,815,962		1,791,405
Current assets					
Debtors	13	130,785		70,814	
Cash at bank and in hand		497,838		440,703	
		<u>628,623</u>		<u>511,517</u>	
Creditors: amounts falling due within one year	14	<u>(4,299)</u>		<u>(7,792)</u>	
Net current assets			624,324		503,725
Total assets less current liabilities			<u>2,440,286</u>		<u>2,295,130</u>
Income funds					
Restricted funds	15		5,044		5,044
Unrestricted funds			2,435,242		2,290,086
			<u>2,440,286</u>		<u>2,295,130</u>

The financial statements were approved by the Trustees on 06.06.23


.....
A. Okoye
Trustee

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Charity is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the governing document, the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.4 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (continued)

1.5 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2020	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	324,217	10,044	334,261	273,634	300	273,934
Gift Aid tax	57,516	1,539	59,055	33,685	-	33,685
	<u>381,733</u>	<u>11,583</u>	<u>393,316</u>	<u>307,319</u>	<u>300</u>	<u>307,619</u>

4 Charitable activities

	2022	2020
	£	£
Events and activities	<u>21,899</u>	<u>2,200</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Investments

	2022	2020
	£	£
Interest receivable	1,191	43

6 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Sundry income	436	-

7 Charitable activities

	2022	2020
	£	£
Staff costs	115,875	154,541
Depreciation and impairment	16,117	4,018
Repairs and maintenance	15,842	23,147
Light, heat and cleaning	13,176	10,181
Insurance	4,416	4,003
Printing, postage and stationery	1,456	1,223
Telephone	3,566	4,025
Music system	7,388	9,888
Young people	1,055	1,193
Travel	3,028	3,141
Hospitality and events	30,136	3,708
Computer expenses	1,356	1,036
Bank charges and interest	1,778	1,166
Legal and professional fees	2,524	960
Publicity	676	402
Books	619	4,579
Other expenses	1,982	447
	<u>220,990</u>	<u>227,658</u>
Grant funding of activities (see note 8)	48,056	36,990
Share of governance costs (see note 9)	2,640	2,760
	<u>271,686</u>	<u>267,408</u>
Analysis by fund		
Unrestricted funds	260,103	267,108
Restricted funds	11,583	300
	<u>271,686</u>	<u>267,408</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Grants payable

	2022	2020
	£	£
Grants to institutions:		
World Vision	1,094	1,003
St Luke's Hospice	210	210
Evangelical Alliance	420	450
Christians Against Poverty	-	1,250
Christian Concern	1,275	1,250
Macmillan Cancer Support	50	-
Elim Missions: Ukraine appeal	14,250	-
Much Loved, Amersham	50	-
Open Doors	1,275	-
	<u>18,624</u>	<u>4,163</u>
Grants to individuals	29,432	32,827
	<u>48,056</u>	<u>36,990</u>
-		

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2020
	£	£	£	£	£	£
Accountancy fees	-	2,640	2,640	-	2,760	2,760
	<u>-</u>	<u>2,640</u>	<u>2,640</u>	<u>-</u>	<u>2,760</u>	<u>2,760</u>
Analysed between						
Charitable activities	-	2,640	2,640	-	2,760	2,760
	<u>-</u>	<u>2,640</u>	<u>2,640</u>	<u>-</u>	<u>2,760</u>	<u>2,760</u>

10 Trustees

There were no transactions with the trustees in the year.

11 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Minister	1	1
Retired minister	1	1
Administration	3	3
	<u>5</u>	<u>5</u>
Total	<u>5</u>	<u>5</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Employees (continued)

Employment costs	2022 £	2021 £
Wages and salaries	107,324	144,533
Other pension costs	8,551	10,008
	<u>115,875</u>	<u>154,541</u>

There were no employees whose annual remuneration was more than £60,000.

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	1,783,248	186,798	1,970,046
Additions	-	40,674	40,674
	<u>1,783,248</u>	<u>227,472</u>	<u>2,010,720</u>
At 31 December 2022	1,783,248	227,472	2,010,720
Depreciation and impairment			
At 1 January 2022	-	178,641	178,641
Depreciation charged in the year	-	16,117	16,117
	<u>-</u>	<u>194,758</u>	<u>194,758</u>
At 31 December 2022	-	194,758	194,758
Carrying amount			
At 31 December 2022	<u>1,783,248</u>	<u>32,714</u>	<u>1,815,962</u>
At 31 December 2021	<u>1,783,248</u>	<u>8,157</u>	<u>1,791,405</u>

13 Debtors

Amounts falling due within one year:	2022 £	2021 £
Gift Aid tax receivable	126,135	67,080
Other debtors	2,750	3,000
Prepayments and accrued income	1,900	734
	<u>130,785</u>	<u>70,814</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Creditors: amounts falling due within one year

	2022 £	2020 £
Other creditors	108	3,530
Accruals and deferred income	4,191	4,262
	<u>4,299</u>	<u>7,792</u>

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Revival fund	5,044	-	-	5,044	-	-	5,044
Ukraine appeal	-	300	(300)	-	10,483	(10,483)	-
Ministry gifts	-	-	-	-	1,100	(1,100)	-
	<u>5,044</u>	<u>300</u>	<u>(300)</u>	<u>5,044</u>	<u>11,583</u>	<u>(11,583)</u>	<u>5,044</u>

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	1,815,962	-	1,815,962	1,791,405	-	1,791,405
Current assets/(liabilities)	619,280	5,044	624,324	498,681	5,044	503,725
	<u>2,435,242</u>	<u>5,044</u>	<u>2,440,286</u>	<u>2,290,086</u>	<u>5,044</u>	<u>2,295,130</u>

17 Related party transactions

There were no disclosable related party transactions during this year and the prior year.

HARROW INTERNATIONAL CHRISTIAN CENTRE

England & Wales - Charity number 1181824

Accounts

Charity registration number 1181824

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A. Okoye C. Parmar
Senior Minister	Rev. P. James
Charity number	1181824
Principal address	205 Station Road Harrow Middlesex HA1 2TP
Independent examiner	HB Accountants 28 Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
Bankers	National Westminster Bank PLC 315 Station Road Harrow Middlesex HA1 2AD
Solicitors	Bates Wells Braithwaite 10 Queen Street Place London EC4R 1BE

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

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HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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

The charity's objectives remain the running of a church and equipping of all members in line with biblical injunction, to allow for the propagation of the Gospel of Jesus Christ and the love of Christ to their immediate and distant neighbours. It is establishment of a community of disciples of Jesus Christ, actively engaged and committed to building the church which is the Body of Christ and sending out disciples to perform activities in line with the objective of the church aimed at benefitting the wider community.

The trustees have remained faithful to observance of all relevant guidelines issued by the Charity Commission in the course of fulfilling the objective of the charity.

The church is open to everyone wishing to attend but adoption into church membership remains predicated on regular attendance over several months and commitment to the church's theological tenets and philosophical beliefs.

A key aspect of the objective of the church is to see people receive salvation, encourage spiritual growth and develop ministries of which there has been an expansion in recent years. Visiting speakers are invited to broaden the teaching of the Word of God and inform the congregation of developments within and without the country. The church has teams of people to pray for the sick, to evangelise and to organise fellowship groups including Area Pastors with oversight for cross-sections of the membership.

The church continues to set aside a minimum of 10% of general income received for gifts to support home and overseas missions in the ratio of 3:7.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

Despite the worldwide Covid-19 pandemic forcing restrictions to growth and sometimes depletion of numbers in many membership organizations, the church continued to enjoy the grace and favour of God as seen in the increase in number of new members joining and playing active role in the church. There was notable growth in numbers of in-person and online attendees to the two Sunday services as well as the mid-week prayer service. The younger adult services (18-30yrs) which continued to attract new interests and members via the online platform all through the closure of the church to in-person attendance has witnessed threefold growth in the course of this year. They have also been proactive in reaching out the hand of fellowship to other like-minded Christian organizations and advocacy groups some of who have spoken in their service. As noted in last year's report, the unity in diversity which has been a bedrock of the church continues to serve the members very well as we returned to increasingly more regular church activities in the year including attracting online visitors from diverse background.

The diverse mix that characterises our church community has continued to be reflected in the equal numbers of African, Asian, Caribbean and European partners which would be consistent with the current local community in the greater Harrow region. God's grace and mercy continues to abound to the church as seen in the increasing vibrancy and range of talents in the worship, exposition of scriptures and the quality and depth of spiritually enriching activities by other ministries within the church and their impact on our local community.

Discipling of new members is at the core of the HICC object and this has continued in various formats including encouraging members to show humility and serve in the variety of ministries in the church in line with our Lord Jesus' injunction. Bible study which had to be moved to an online platform as a result of Covid-19 has continued in that format this year which appears to facilitate more consistent attendance.

The Church has also maintained its annual training events including Health and Safety (H&S) as well as Safeguarding Children and Vulnerable Adults all of which were successfully delivered virtually by accredited external professional organizations including Thirtyone:eight, our chosen provider for safeguarding purposes.

We maintained our involvement with charities (local and national) that minister to those on the street, specifically Firm Foundation as well as international missions via HICC direct and indirect sponsorship of missionaries to as far afield as East Asia, Africa and the USA.

Charitable work by way of provision of care gifts to alleviate hardship to more disadvantaged church members and people within the immediate community of the church continues to be pivotal to the activities of the church. All needs are considered on an individual basis. This included collaboration with similar minded organizations to provide shelter for the homeless in the winter months.

Financial review

The trustees are of the opinion that the financial position at the end of the reporting period is positive.

Total income rose from £282,225 to £309,862. Total expenses fell from £275,212 to £267,408. The net income figure for the year was £42,454 up from £7,013 for the year before. The net current assets increased from £460,535 to £503,725.

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation

The trustees who served during the year and up to the date of signature of the financial statements were:

A. Okoye

C. Parmar

A.Z. Gutierrez

(Resigned 9 August 2021)

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The management of the church is via a board of trustees who have oversight of the administrative and financial activities of the church administered via a committee. The Senior minister has oversight of missions and spiritual matters assisted by an Associate Minister both of who along with the trustees and other leaders meet and agree operational direction for the church through an Executive Council (EC) that meets on average once or twice a month. A subgroup of departmental leaders report to the EC on specific aspects of church activities.

The trustees' report was approved by the Board of Trustees.



.....
A. Okoye
Trustee

Date: 11.10.2022
.....

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

I report to the trustees on my examination of the financial statements of Harrow International Christian Centre CIO (the Charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



HB Accountants

Chartered Accountants

28 Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

Dated: 17.10.22

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>							
Donations and legacies	3	307,319	300	307,619	280,774	610	281,384
Charitable activities	4	2,200	-	2,200	589	-	589
Investments	5	43	-	43	252	-	252
Total income		<u>309,562</u>	<u>300</u>	<u>309,862</u>	<u>281,615</u>	<u>610</u>	<u>282,225</u>
<u>Expenditure on:</u>							
Charitable activities	6	267,108	300	267,408	274,602	610	275,212
Net income for the year/ Net movement in funds		42,454	-	42,454	7,013	-	7,013
Fund balances at 1 January 2021		<u>2,247,632</u>	<u>5,044</u>	<u>2,252,676</u>	<u>2,240,619</u>	<u>5,044</u>	<u>2,245,663</u>
Fund balances at 31 December 2021		<u><u>2,290,086</u></u>	<u><u>5,044</u></u>	<u><u>2,295,130</u></u>	<u><u>2,247,632</u></u>	<u><u>5,044</u></u>	<u><u>2,252,676</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		1,791,405		1,792,141
Current assets					
Debtors	12	70,814		38,363	
Cash at bank and in hand		440,703		429,735	
		<u>511,517</u>		<u>468,098</u>	
Creditors: amounts falling due within one year	13	<u>(7,792)</u>		<u>(7,563)</u>	
Net current assets			503,725		460,535
Total assets less current liabilities			<u>2,295,130</u>		<u>2,252,676</u>
Income funds					
Restricted funds	14		5,044		5,044
Unrestricted funds			2,290,086		2,247,632
			<u>2,295,130</u>		<u>2,252,676</u>

The financial statements were approved by the Trustees on 11.10.2022



.....
A. Okoye
Trustee

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The Charity is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the governing document, the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.4 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (continued)

1.5 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	273,634	300	273,934	247,379	610	247,989
Gift Aid tax	33,685	-	33,685	33,395	-	33,395
	<u>307,319</u>	<u>300</u>	<u>307,619</u>	<u>280,774</u>	<u>610</u>	<u>281,384</u>

4 Charitable activities

	2021	2020
	£	£
Other income	<u>2,200</u>	<u>589</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investments

	2021	2020
	£	£
Interest receivable	43	252

6 Charitable activities

	2021	2020
	£	£
Staff costs	154,541	137,099
Depreciation and impairment	4,018	6,138
Repairs and maintenance	23,147	15,159
Light, heat and cleaning	10,181	9,838
Insurance	4,003	3,777
Printing, postage and stationery	1,223	2,962
Telephone	4,025	2,471
Music system	9,888	3,123
Young people	1,193	414
Travel	3,141	1,771
Hospitality and events	3,708	1,675
Computer expenses	1,036	1,381
Bank charges and interest	1,166	968
Legal and professional fees	960	51,254
Publicity	402	1,081
Books	4,579	-
Other expenses	447	618
	<u>227,658</u>	<u>239,729</u>
Grant funding of activities (see note 7)	36,990	32,903
Share of governance costs (see note 8)	2,760	2,580
	<u>267,408</u>	<u>275,212</u>
Analysis by fund		
Unrestricted funds	267,108	274,602
Restricted funds	300	610
	<u>267,408</u>	<u>275,212</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Grants payable

	2021 £	2020 £
Grants to institutions:		
World Vision	1,003	1,003
St Luke's Hospice	210	210
Evangelical Alliance	450	450
Christians Against Poverty	1,250	-
Christian Concern	1,250	-
	<u>4,163</u>	<u>1,663</u>
Grants to individuals	32,827	31,240
	<u>36,990</u>	<u>32,903</u>
-		

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Accountancy fees	-	2,760	2,760	-	2,580	2,580
	<u>-</u>	<u>2,760</u>	<u>2,760</u>	<u>-</u>	<u>2,580</u>	<u>2,580</u>
Analysed between Charitable activities	-	2,760	2,760	-	2,580	2,580
	<u>-</u>	<u>2,760</u>	<u>2,760</u>	<u>-</u>	<u>2,580</u>	<u>2,580</u>

9 Trustees

During the year a leaving gift for £5,000 was paid to A.Z. Gutierrez, a former trustee, who resigned on 9 August 2021.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Minister	1	1
Retired minister	1	1
Administration	3	3
	<u>5</u>	<u>5</u>
Total	<u>5</u>	<u>5</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees (continued)

Employment costs	2021 £	2020 £
Wages and salaries	144,533	128,889
Other pension costs	10,008	8,210
	<u>154,541</u>	<u>137,099</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2021	1,783,248	183,516	1,966,764
Additions	-	3,282	3,282
At 31 December 2021	<u>1,783,248</u>	<u>186,798</u>	<u>1,970,046</u>
Depreciation and impairment			
At 1 January 2021	-	174,623	174,623
Depreciation charged in the year	-	4,018	4,018
At 31 December 2021	<u>-</u>	<u>178,641</u>	<u>178,641</u>
Carrying amount			
At 31 December 2021	<u>1,783,248</u>	<u>8,157</u>	<u>1,791,405</u>
At 31 December 2020	<u>1,783,248</u>	<u>8,893</u>	<u>1,792,141</u>

12 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	70,080	36,395
Prepayments and accrued income	734	1,968
	<u>70,814</u>	<u>38,363</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	3,530	3,494
Accruals and deferred income	4,262	4,069
	<u>7,792</u>	<u>7,563</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2021 £
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	
Revival funds	5,044	-	-	5,044	-	-	5,044
Care fund	-	610	(610)	-	300	(300)	-
	<u>5,044</u>	<u>610</u>	<u>(610)</u>	<u>5,044</u>	<u>300</u>	<u>(300)</u>	<u>5,044</u>

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	1,791,405	-	1,791,405	1,792,141	-	1,792,141
Current assets/(liabilities)	498,681	5,044	503,725	455,491	5,044	460,535
	<u>2,290,086</u>	<u>5,044</u>	<u>2,295,130</u>	<u>2,247,632</u>	<u>5,044</u>	<u>2,252,676</u>

16 Related party transactions

There were no disclosable related party transactions during this year and the prior year.

HARROW INTERNATIONAL CHRISTIAN CENTRE

England & Wales - Charity number 1181824

Accounts

Charity Registration No. 1181824

**HARROW INTERNATIONAL CHRISTIAN CENTRE CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2020**

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A. Okoye C. Parmar
Charity number	1181824
Independent examiner	HB Accountants Plumpton House Plumpton Road Hoddesdon Hertfordshire EN11 0LB
Bankers	National Westminster Bank plc 315 Station Road Harrow Middlesex HA1 2AD
Solicitors	Bates Wells Braithwaite 10 Queen Street Place London EC4R 1BE

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

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HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the period ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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

The objects of the Charity are the running of a church to allow for the propagation of the Gospel of Jesus Christ through the establishment of a multicultural international community that is empowered by the Holy Spirit to serve the purposes of God. The Charity exists to make life-long disciples of Jesus, to build His church and to send people out for works of service.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The year 2020 was a trying year for the trustees and church members due to the challenges thrown up by the worldwide Covid 19 Pandemic starting from the beginning of the year and running throughout the year. The trustees had to make specific Covid 19 related safety decisions at key points in the course of the year, a significant one being the decision to shut the church to physical congregational gathering primarily in line with government guidelines. The consequence of this was the need to promptly source and adapt a suitable alternative online platform to continue to cater for the spiritual and communal needs of church members in addition to continuing to fulfil the objectives of the charity within acceptable safety margins. There was an urgent need for revamping of the technical and infrastructural requirement necessary to actualise virtual church activities including purchase of needful hard and software as well as professional expertise.

The trustees and church executive council met on a nearly weekly basis for the first six to nine months of the year due to the need to regularly review and safely manage new challenges occasioned by the running an essentially virtual church including data protection and other safeguards. Even when guidelines were reviewed in the course of the year and the government deemed it generally safe to re-open churches and places of worship to congregational gatherings, the applicability of the guidance to the peculiarities of the multinational distribution of the church membership needed to be carefully evaluated by the trustees and executive council who in a few instances decided to allow a little more time online.

Needful amendments were successfully made to facilitate the running of a significant proportion of our varied activities virtually and continuing to cater for the needs of the diverse groups within the church family. We continued to run daily early morning churchwide online prayer which saw many members log on from different households in addition to other specific sessions and activities including the midweek church prayer meeting which hitherto held in a congregation within the church building. An immediately apparent positive effect of this was the almost fifty-fold increase in number of attendees, many of who might ordinarily have been at work and therefore unable to attend in person due to difficulties with commuting. Several other subgroup interactive virtual sessions gradually evolved in the course of the year including the Discipleship Classes which are fundamental to the objective of the church as noted above. Other groups which were readily able to adapt to the virtual congregational activities were the youth and Young Adult groups. The latter, Lifehouse, cater for the 18-30 years olds within the church and it was evident that the facilitators of the group, being naturally more au fait with technology, were able to leverage the newly acquired technical infrastructure to grow their community even amidst the restrictions to physical congregation.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

The Church maintained our regular 9AM and 11AM services online every Sunday which also recorded high numbers of attendees some who were not necessarily registered members of the congregation but found that they could connect to the ethos of the Charity. A number of them have consequently indicated interest in membership. The Wednesday prayer service and weekly discipleship programme continue on line as noted above.

A number of in-person activities such as our Wednesday Craft session, mostly attended by retired and more elderly members as well as the Toddlers and Mums group (Kingdom Kiddies) which depended heavily on physical gathering were unfortunately unable to run for most of the year due to Covid restrictions. The church pastoral and welfare teams were however able to explore safe creative ways of engaging members within this group and ensuring they were not isolated or left out of the activities of the body of Christ. Other activities which were difficult to continue to facilitate as they required close contact include the church's "Love in Action" programme through which we provide boxes of essential food items to individuals and families struggling amid financial hardship and the drop-in health check programme to passers-by as well as the annual collaborative work with other charities such as Firm Foundation offering healthy, home-cooked, hot meals once a week during the Winter months to homeless people. Attempts have however been made to pass on financial support to identified members and non members within the church community including financial support to charities such as MacMillan Cancer Support and St. Luke's Hospice.

Although we have understandably been unable to facilitate water baptism of new members in this period, several new potential members have connected with the discipleship programmes which have continued to build up and equip members in line with the object of the church. The Charity has also maintained its annual training events including Health and Safety (H&S) as well as Safeguarding Children and Vulnerable Adults all of which were successfully delivered virtually by accredited external professional organisation including Thirtyone:eight, our chosen provider for safeguarding purposes. The various activities run offer an opportunity to individuals to grow and develop a lifestyle which is based upon the teachings from the Bible and therefore equip them well to be better citizens, parents, children, workers and serve in their communities.

Financial review

The trustees are of the opinion that the financial position at the end of the reporting period is positive.

Compared with the Trust, voluntary income fell from £419,068 to £281,384 from the previous year. Total expenses fell from £292,668 to £275,212. The net income figure for the year was £7,013 down from £127,893 for the year before. The net current assets increased from £448,492 to £460,535.

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation

The trustees who served during the period and up to the date of signature of the financial statements were:

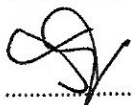
A. Okoye

C. Parmar

A.Z. Gutierrez

(Resigned 9 August 2021)

The trustees' report was approved by the Board of Trustees.



A. Okoye

Trustee

Dated: 30.11.21

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

I report to the trustees on my examination of the financial statements of Harrow International Christian Centre CIO (the Charity) for the period ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



HB Accountants

Chartered Accountants
Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

Dated: 27/1/21

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	3	280,774	610	281,384	-
Charitable activities	4	589	-	589	-
Investments	5	252	-	252	-
Total income		281,615	610	282,225	-
<u>Expenditure on:</u>					
Charitable activities	6	274,602	610	275,212	-
Net income for the year/ Net movement in funds		7,013	-	7,013	-
Funds transferred from Trust		2,240,619	5,044	2,245,663	-
Fund balances at 31 December 2020		2,247,632	5,044	2,252,676	-

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		1,792,141		-
Current assets					
Debtors	12	38,363		-	
Cash at bank and in hand		429,735		-	
		<u>468,098</u>		<u>-</u>	
Creditors: amounts falling due within one year	13	(7,563)		-	
Net current assets			460,535		-
Total assets less current liabilities			<u>2,252,676</u>		<u>-</u>
Income funds					
Restricted funds	14	5,044			-
Unrestricted funds		2,247,632			-
			<u>2,252,676</u>		<u>-</u>

The financial statements were approved by the Trustees on 30.11.20


.....
A. Okoye
Trustee

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The Charity is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the governing document, the Charities Act 2011 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.4 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

1 Accounting policies (continued)

1.5 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.6 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	247,379	610	247,989	-
Gift Aid tax	33,395	-	33,395	-
	<u>280,774</u>	<u>610</u>	<u>281,384</u>	<u>-</u>

4 Charitable activities

	2021	2020
	£	£
Other income	<u>589</u>	<u>-</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

5 Investments

	2021	2020
	£	£
Interest receivable	252	-
	<u>252</u>	<u>-</u>

6 Charitable activities

	2021	
	£	£
Staff costs	137,099	-
Depreciation and impairment	6,138	-
Repairs and maintenance	15,159	-
Light, heat and cleaning	9,838	-
Insurance	3,777	-
Printing, postage and stationery	2,962	-
Telephone	2,471	-
Music system	3,123	-
Young people	414	-
Travel	1,771	-
Hospitality and events	1,675	-
Computer expenses	1,381	-
Bank charges and interest	968	-
Legal and professional fees	51,254	-
Publicity	1,081	-
Other expenses	618	-
	<u>239,729</u>	<u>-</u>
Grant funding of activities (see note 7)	32,903	-
Share of governance costs (see note 8)	2,580	-
	<u>275,212</u>	<u>-</u>
	<u>275,212</u>	<u>-</u>
Analysis by fund		
Unrestricted funds	274,602	-
Restricted funds	610	-
	<u>275,212</u>	<u>-</u>
	<u>275,212</u>	<u>-</u>

7 Grants payable

	2021	2020
	£	£
Grants to institutions:		
Other	1,663	-
Grants to individuals	31,240	-
	<u>32,903</u>	<u>-</u>
	<u>32,903</u>	<u>-</u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

7 Grants payable (continued)

-

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Accountancy fees	-	2,580	2,580	-	-	-
	<u>-</u>	<u>2,580</u>	<u>2,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
Analysed between Charitable activities	-	2,580	2,580	-	-	-
	<u>-</u>	<u>2,580</u>	<u>2,580</u>	<u>-</u>	<u>-</u>	<u>-</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the period.

10 Employees

The average monthly number of employees during the period was:

	2021 Number	2020 Number
Minister	1	-
Retired minister	1	-
Administration	3	-
	<u>5</u>	<u>-</u>
Total	<u>5</u>	<u>-</u>

Employment costs

	2021 £	2020 £
Wages and salaries	128,889	-
Other pension costs	8,210	-
	<u>137,099</u>	<u>-</u>
Total	<u>137,099</u>	<u>-</u>

There were no employees whose annual remuneration was £60,000 or more.

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

11 Tangible fixed assets	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
Additions	-	1,108	1,108
Transfers from Trust	1,783,248	182,408	1,965,656
	<u>1,783,248</u>	<u>183,516</u>	<u>1,966,764</u>
At 31 December 2020	1,783,248	183,516	1,966,764
	<u>1,783,248</u>	<u>183,516</u>	<u>1,966,764</u>
Depreciation and impairment			
Depreciation charged in the period	-	6,138	6,138
Transfers from Trust	-	168,485	168,485
	<u>-</u>	<u>174,623</u>	<u>174,623</u>
At 31 December 2020	-	174,623	174,623
	<u>-</u>	<u>174,623</u>	<u>174,623</u>
Carrying amount			
At 31 December 2020	<u>1,783,248</u>	<u>8,893</u>	<u>1,792,141</u>
	<u><u>1,783,248</u></u>	<u><u>8,893</u></u>	<u><u>1,792,141</u></u>
12 Debtors		2021	2020
		£	£
Amounts falling due within one year:			
Other debtors		36,395	-
Prepayments and accrued income		1,968	-
		<u>38,363</u>	<u>-</u>
		<u><u>38,363</u></u>	<u><u>-</u></u>
13 Creditors: amounts falling due within one year		2021	2020
		£	£
Other creditors		3,494	-
Accruals and deferred income		4,069	-
		<u>7,563</u>	<u>-</u>
		<u><u>7,563</u></u>	<u><u>-</u></u>

HARROW INTERNATIONAL CHRISTIAN CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 February 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£
Revival funds	-	5,044	-	-	5,044
Missionary gifts	-	-	610	(610)	-
	<u>-</u>	<u>5,044</u>	<u>610</u>	<u>(610)</u>	<u>5,044</u>
	<u><u>-</u></u>	<u><u>5,044</u></u>	<u><u>610</u></u>	<u><u>(610)</u></u>	<u><u>5,044</u></u>

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Fund balances at 31 December 2020 are represented by:				
Tangible assets	1,787,097	5,044	1,792,141	-
Current assets/(liabilities)	460,535	-	460,535	-
	<u>2,247,632</u>	<u>5,044</u>	<u>2,252,676</u>	<u>-</u>
	<u><u>2,247,632</u></u>	<u><u>5,044</u></u>	<u><u>2,252,676</u></u>	<u><u>-</u></u>

16 Related party transactions

There were no disclosable related party transactions during the period (2020 - none).