



The PCC of Harbour Church Portsmouth
Trustees' report for the period from 1st January – 31st December 2024

Contents:	Page
Annual Report	2-12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow	16
Notes to the Accounts	17-23



The PCC of Harbour Church Portsmouth
Trustees' report for the period from 1st January – 31st December 2024

Administrative Details:

Charity name: The PCC of Harbour Church Portsmouth

Charity number: 1202572

Board of Trustees: Rev Lewis Dean (Chair)
Danielle Dann (13th May – 1st September)
Katia Jones (appointed 13th May)
Morley Lane
Rev Katherine Message
Clare Hudson
Ben Robinson
Conrad Meagher
Susan Donald
Dr Peter Haworth
Rev Andrew Hargreaves (resigned 1st September)
Julie Miller
Dr Simon Toh
Rev Larry Stone
Rev Emma Andersen
Neil Latter

Registered address: All Saints Church
Commercial Road
Portsmouth
PO1 4BT

Independent examiner: Derek Rodwell
Impact the Future Ltd
Bennet Verby
7 St Petersgate
Stockport
SK1 1EB

Principal bankers: CAF Bank
25 Kings Hill Avenue Kings Hill
West Malling
ME19 4JQ



The PCC of Harbour Church Portsmouth

Trustees report for the period from 1st January – 31st December 2024

The Parochial Church Council (PCC) of Harbour Church Portsmouth present their reports and accounts for the period ending 31st December 2024.

Structure, Governance and Management

Harbour Church Portsmouth is a PCC established by the Church of England. The PCC of Harbour Church Portsmouth operates under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules. The PCC is also a registered charity (number 1202572) with The Charity Commission of England and Wales, operating under the requirements of The Charities Act 2011.

Decision Making

All financial and strategic decisions over £1000 are taken by the trustees. The organisational implementation of the strategy is carried out by senior leadership and staff.

Trustee Training

All staff, volunteers and trustees undergo a formal recruiting and selection process, followed by an induction period that includes any training considered necessary to effectively perform their role. Senior Management of the church consists of clergy, whose pay is set via stipend, the level of which is set by the Diocese.

Volunteers

The church benefit from the dedicated work of a great number of volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Objectives and Activities

Our objectives are set out in accordance with The Parochial Church Councils (Powers) Measure 1956, which defines the principal purpose of the PCC as promoting in the parish the whole mission of the church.

The PCC is committed to the vision statement of the church to play our part in the evangelisation of the nation, the re-vitalisation of the church and the transformation of society. In accordance with the vision statement, the church aims to meet its objectives through the provision of church services, courses and planting churches. Given the diversity of the church's activities, performance is measured on a case-by-case basis.



Public Benefit

In accordance with our duties as stated in section 17(5) of the Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since inception of the charity outlined in this document.

Achievements and Performance

An Introduction from the Team Rector

Since moving to Portsmouth nearly two years ago, it has been so exciting to see all that God is doing in our community and across the city. It is such a privilege to lead and play our part in such a beautiful, vibrant and powerful community of faith. I want to take the opportunity to thank everyone who has played their part in the vision by the way they serve, pray and give.

We are one church across three locations in the City of Portsmouth. Our vision at Harbour Church is to play our part in:

The evangelisation of the nation

The re-vitalisation of the church

The transformation of society

Throughout 2024, God has exceeded our expectations in every way. We are celebrating new people finding a home at Harbour and people starting relationships with Jesus. We are celebrating that the church is growing and people are playing their part by joining groups or joining teams. We are celebrating that people in the city are being transformed by God's love through us.

We are really looking forward to the coming year, as two new team vicars join our team to expand our work at our Copnor and City locations. We are excited to see how God uses and grows these new worshipping communities.

Lewis Dean

Team Rector, Harbour Church Portsmouth

Sunday Services and Christmas

A 9.30am traditional service is held weekly at All Saints Church (City). The 10am service at St George's (Gunwharf) is engaging with around 200 people every Sunday and our 6pm service, aimed at reaching those in the 18-30 age group, is currently attended by around 100 people each week. We also offer a livestream of our 10am service for those unable to attend in person. Our 4pm service at St Alban's (Copnor) engages with young families, many of whom have never been to church before. Since September, the 4pm service has been running monthly, rather than weekly, and has seen lots of new families attending.



Throughout December, we ran a wide range of Christmas services which were attended by more than 1000 people. The services engaged with our regular worshipping community as well as many who do not have a faith. Highlights from the festive period included our Christmas Spectaculars (theatrical musical performance), a Carols by Candlelight service, Rowdy Carols (featuring contemporary Christmas songs and carols), a Crib service, Midnight Mass and Christmas Day services. This year we also ran a traditional Carol service at our City location for the first time.

Kids and Youth

The Harbour Kids team has continued to find ways to engage with families in the local community. Around 50 children attend Harbour Kids every Sunday morning. We also run a weekly Tots and Toddlers group at our Copnor location, which is attended by around 100 adults and children each week.

In September 2024, we recruited a new Head of Youth. It has been exciting to see the youth work continue to grow. As well as running a provision for younger youth on Sunday mornings, we have been hosting a weekly youth group for older youth on Wednesdays. These events regularly engage with around 40 young people each week.

Courses

We continued to run the Alpha course throughout 2024 with courses held every term, both in-person and online. 125 people attended the course. In October, we hosted 'Tacos and Trivia', an evening of food and quizzing designed to be an easy event for congregation to invite their friends to and hear about the Alpha course. 140 guests attended, many of whom were not church members.

We also ran the pre-marriage course for any couples in the church preparing for marriage.

Focus

Our annual weekend away with churches from across the HTB network took place in Newark in July and we took 150 people from our church community, as well as hosting campers from Haven Church Gosport and All Saints Ryde.

Ministry and Development Year (MDY)

We are passionate about seeing young leaders grow into their full potential, both spiritually and practically. We do this through the Ministry Development Year (MDY). In September 2024 we had 3 MDYers start the programme with focus on the areas of worship and production, kids, and communications ministries. As well as spending time in the week with individual teams, developing skills in specific areas, each MDYer had the opportunity to get involved in all areas of church life. In addition to individual one to one mentoring and spiritual direction throughout the year, there is a curriculum of teaching. This year we have partnered with both the national Ministry Experience Scheme (MES) as well as the New Wine Discipleship year (NWDY) and we gather together with others on the NWDY once a week to worship, learn and grow in our faith and understanding of our purpose as well as to



pray for one another. Everyone has the chance to develop skills that will be transferable into any future role in or out of church. The content of our weekly teaching came from both leaders within Harbour Church and across the diocese who are passionate in seeing young people draw closer to God and discern the call He has on their life. All the MDYers have an opportunity to live together in a shared house, which has been a great opportunity to form strong supporting Christian friendships for all. Our partnership with the New Wine Discipleship year has meant our MDYers have had the opportunity to attend various conferences across the country as well as two residencies with students from across the country.

Social Transformation

Our Love Your Neighbour team continued a strong programme of activities and intervention measures to provide care, support people in crisis and tackle causes of social inequality and deprivation.

Silva

Our Silva ministries, encompassing Spa 61, Haven and Vista have continued to grow and provide unique support and encouragement to women in the city. Our Silva projects have provided for women who face a range of barriers with access to support and safety measures.

Spa 61 provides a safe space for any woman in Portsmouth to experience kind, positive community through pamper events. It has continued to be popular with an average of 24 women booking in each month, often with a waiting list for pamper treatment slots. There is a strong sense of community with many women returning month by month and inviting friends. Referrals were received from: St Mary's Mental Health Dept., Society of St James (drug and alcohol service), Portsmouth Carers, Adult Social Care, Stop Domestic Abuse, Portsmouth City of Sanctuary, Probation and Vista. We offer prayer to each woman, as a clear 'low pressure' offer. Women have fed back that this has been greatly appreciated and conversations about faith in Jesus have increased. The team is also signposting women to other services, both internally to Vista, Haven, Foodbank and Safe Harbour and also to external support in the city. The Community Inclusion Grant was awarded to us which helped to fund Spa 61.

Haven exists to provide opportunities for women who have experienced or are experiencing exploitation, gender abuse or women who have had extreme adverse experiences to discover connection with others in a safe, relaxed confidential space and to engage in a range of activities. It runs weekly in termtime and welcomes 15-20 attendees per week. Examples of the positive feedback (sought termly) is that 91% of attendees have felt more positive since being at Haven and 87.5% said that they were feeling more connected to the community. The sense of community has grown with increased integration between women from different walks of life coming together to support one another. Haven is a partnership between Harbour Church (specifically Vista and Spa 61), Portsmouth City of Sanctuary and The Medaille Trust Moving on Project. As a result, it welcomes a high number of women who are seeking asylum in the UK and the partnership has given a growing number of



opportunities to work together outside of the group to provide high quality support to survivors of human trafficking, modern slavery and exploitation. It has been funded through grants from Love Cities, The Hampshire and Isle of Wight Household Support Fund, the Hampshire and Isle of Wight Community Fund the Easy Access Travel Fund and Communities Against Cancer.

Vista exists to support and reach out to women affected by the sex industry and has grown in 2024. We support women through outreach into 9 massage parlours, a strip club, netreach and phone contact and 1:1 support. The team offer prayer to women in the parlours and the strip club when it is welcome, and a registered Relationships Counsellor offers regular support as part of our strip club chaplaincy team. We now offer weekly online English lessons to 2 women working in local massage parlours and were able to support another woman away from exploitation in a massage parlour and into alternative employment. The daytime 1:1 support is regular client-led keywork and we have had the privilege of seeing women encounter the love of God through these sessions, working with 20 women in 2024. We have signposted and supported engagement with a wide range of services, including: drug and alcohol; mental health and counselling; sexual health; maternity; housing; the National Referral Mechanism for survivors of human trafficking and modern-day slavery and more. Several women have attended church, at Harbour and other local churches, some on a regular basis, encountering Jesus and discovering his love as they journey out of the sex industry and exploitation and into recovery, healing and alternative training, volunteering opportunities or employment. At the end of 2023 Vista expanded to Gosport and the Isle of Wight and in 2024 we have continued to partner with All Saints Ryde and Haven Church Gosport as the work grows in these places, with new connections and supportive relationships developing all the time.

Safe Harbour Community Meal

Safe Harbour exists to see everyone in Portsmouth who needs a hot meal provided with one. We want to invest in meaningful relationships and meet people's deep-seated need for personal, authentic connection. We treat everyone with dignity and love and signpost them onto other services when we can. In 2024 we have had the privilege of providing home cooked, two-course meals to 2,943 (averaging around 60 guests every week) equating to 3,628 meals served (an increase of 27% on 2023 meals served).

With a team of 28 volunteers (up from 18 in 2023) giving over 1,237 hours of their time to serve the community, demonstrating the love of Jesus. Six of our team were former guests that have signed up to volunteer for Safe Harbour and regularly attend to 'give back' for the kindness they have received.

Following a vision from some of our team to establish a Safe Harbour Connect group, we now have a gathering every fortnight after the meal, giving guests the opportunity to ask questions about Christianity and providing a stepping stone into the church community, which for some they may have felt so very far from! This is an exciting development and we are trusting Jesus' plans for this community's spiritual growth.



Food Bank plus more!

Our Food Bank runs in the hope of eradicating food poverty; wanting no one in the city to be going hungry. The team understand that there can be a “shame stigma” attached to using a Food Bank and aim to make people feel as comfortable as possible, showing love, restoring dignity, and encouraging those who enter through our doors. Continuing our partnership with Portsmouth Food Bank at Kings Church and under the Trussell Trust guidelines we have provided 2,895 individuals with food parcels (an 35% increase on 2023) equating to over 17,909 meals.

The team comprises 22 volunteers (up from 16 in 2023) giving over 1,986 hours of their time to serve the community, demonstrating the love of Jesus. Four of our team were previous food bank clients that have signed up to volunteer for Food Bank and regularly attend to ‘give back’ for the kindness they have received.

Recognising that those in food poverty may also be in hygiene and clothing poverty, in addition to food we have been able to provide our clients with toiletries, laundry detergent, feminine hygiene products and baby products and in 2024 provided these to 1,149 households (30% increase on 2023). We continue working with Portsmouth Baby Bank, Kids Clothes Line and adult clothing banks to provide over 250 clients with clothing and baby item (25% increase on 2023).

We want our Food Bank to be an environment of hospitality so we provide a free café where guests can get a hot drink, cake or savoury pastry. Volunteers are on hand to chat with guests and offer signposting to other support services. Advice Portsmouth continued regularly attending our sessions until June 2024 (stopping only due to funding ending) and had assisted 31 clients during that time. We have an advisor from the Employability Service (Salvation Army) attending Food Bank to advise clients on getting into work through training opportunities, CV writing and interview skills. We also have a team member whose background is in housing and benefit advice and can advise clients with their queries. A further 39 clients have been assisted up until the end of 2024 (70 in total).

Saturday Breakfast

The Saturday Breakfast team continue to provide breakfast rolls and hot drinks every Saturday, with once a month being a full English breakfast for anyone in need of hot food. We serve about 40 guests every week, equating to over 2,490 meals, and provide a welcoming space for those seeking community. With a team of 15 volunteers (up from 7 in 2023) giving over 753 hours of their time to serve breakfast to the community, demonstrating the love of Jesus.

Love Christmas

We delivered our Love Christmas project for the fifth year running and distributed over 1,000 boxes of chocolates and bags of kindness to the local community. 30 volunteers and 12 staff gave over 300 hours to this project so that those that may be feeling isolated or anxious could experience some joy and hope that Christmas promises.



Future Plans

We have secured Strategic Mission and Ministry (SMMI) funding from the Church of England, covering two new team vicar roles for our City and Copnor locations, as well as extensive refurbishment of the worship space at these two churches in 2025. This will enable us to plant new worshipping communities at these locations and therefore further our vision of playing our part in the evangelisation of the nation, the revitalisation of the church and the transformation of society in Portsmouth.

Financial Review

In the period to the end of December 2024 Harbour Church raised a total income of £793k (2023 £997k) against total expenditure of £753k (2023 £941k). Unrestricted funds ended the year on £116 up £27k on 2023. Restricted funds received were considerable and totalled £431 (2023 £655k) with a balance of £226k carried forward into 2025. The balance in the bank at the end of 2024 totalled £258k against £242k at the end of 2023.

Please see the financial statements following this report for the details behind these figures.

Reserves policy

It is the aim of the trustees to hold a balance of 3 months of unrestricted expenditure for free and unrestricted reserves, which would indicate a target on net current unrestricted assets of £85k. At the end of 2024 the balance on free reserves came to £110k representing nearly four months of unrestricted expenditure. The trustees are holding these unrestricted funds in reserve while working on the basis of a five-year plan which is forecasting a downturn in restricted funds from 2025 onwards.

Fundraising policy

Harbour Church receives a large proportion of its donations from its congregation. However, we occasionally approach other organisations and grant-makers to assist with special projects. The trustees are committed to maintaining the highest legal and ethical standards in the way the charity undertakes its fundraising activities. All fundraising takes place in-house, and the charity does not use any third-party fundraisers.

Risk management

Risk management is led by the PCC and key management staff, with risks and subsequent strategies being continually developed to meet the needs of the charity.

Risk awareness is carried out on a day-to-day basis by the clergy team and staff who raise issues to the trustees during bi-monthly PCC meetings. Strategies for managing risks are discussed and agreed during PCC meetings, meetings of the Finance Committee and senior leadership meetings among the staff team. Major risks as identified through the risk assessments are reviewed regularly at PCC and Finance Committee meetings.



A risk register is reviewed by our senior leadership and is updated at least annually. Where appropriate, systems and procedures have been established to mitigate the risks that the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors. The schedule of major risks and uncertainties identified by the PCC is set out on page 11.

Safeguarding

The PCC have adopted the Diocese of Portsmouth's safeguarding policy relating to children, young people and vulnerable people and Sue Donald continues as the Safeguarding Officer. Sue Donald has completed the Diocese's online training courses in safeguarding young people and vulnerable adults.

The members of the PCC are committed to the principles of best practice in relation to safeguarding and comply with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 in respect of having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. The guidance can be read in full on the Church of England official website.

Statement of responsibilities of the Parochial Church Council

Charity law requires the trustees to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the church and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the church. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Major Risks and Uncertainties

Risk	Mitigation
Harbour Church Portsmouth fails to act with integrity or in the best interests of those it serves.	Vision and values are clearly defined and integrated into the running of the organisation. All staff and volunteers regularly engage with the charity's vision and values.
Inadequate plans for succession in relation to key roles jeopardise the future of the organisation.	The Churchwardens are elected annually and carry the responsibility along with the Bishop to ensure appropriate clergy roles are fulfilled.
Harbour Church is not managed properly resulting in poor decision making, lack of compliance and reputational damage.	<p>We are accountable to Portsmouth Diocese where a good relationship is fostered. We are also accountable within the HTB network to other churches and leaders. As well as providing accountability, these connections offer the valuable opportunity to seek advice and support.</p> <p>The PCC and Finance Committee meet regularly to ensure the objectives of the charity are being met with appropriate strategies and personnel.</p>
Information or communications technology compromised, or critical data lost through cyber-attack.	All staff IT accounts are managed by an IT firm with appropriate safeguards in place to back up data and prevent the spread of malware. Not all staff have managed devices which presents a degree of risk. As funding becomes available, we aim for all staff to be provided with managed devices.
Exposure to financial penalties and reputational damage due to data protection breaches, or due to other legal matters, third-party rights issues, or regulatory noncompliance.	Operational staff are aware of the risks and manage regulatory compliance. There is onboarding training for all staff. Appropriate levels of insurance are in place for indemnity and liability coverage.
Lack of sufficient income and/or inadequate cashflow results in an inability to meet salary and creditor payments.	<p>The Finance Committee meet bi-monthly to review cashflow projections and management accounts. Forward planning exists in the form of a 5-year plan to manage long term fluctuations in funding. Recommendations and updates are feedback to the trustees every PCC meeting.</p> <p>3 months of operational reserves are held.</p>
Safeguarding incidents take place or non-compliance in policy risks harm to individuals and reputational damage.	Harbour Church Portsmouth has a clear Safeguarding policy which is reviewed by trustees at least annually. Each church location has dedicated safeguarding leads. Staff and volunteers are trained appropriately on an ongoing basis.



Signed on behalf of the PCC of Harbour Church Portsmouth on 28.4.2025 by

Rev Lewis Dean and Chair of Trustees

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF HARBOUR CHURCH PORTSMOUTH

I report to the trustees on my examination of the accounts of Harbour Church Portsmouth for the year ended 31 December 2024, which are set out on pages 14 to 24.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 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 I am qualified to undertake the examination because I am a member of the Chartered Institute and Certified Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Derek Rodwell FCCA
Impact The Future Ltd
C/O Bennett Verby

Dated: 2nd May 2025

7 St Petersgate
Stockport
Cheshire, SK1 1EB

The PCC of Harbour Church Portsmouth

Statement of Financial Activities

For the year ended 31st December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	TOTAL FUNDS 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL FUNDS 2023 £
INCOME FROM:							
Donations and grants							
Congregation Giving	2	248,643	0	248,643	225,670	0	225,670
Grants from organisations	8	0	431,065	431,065	5,000	655,973	660,973
		248,643	431,065	679,708	230,670	655,973	886,643
Charitable activities							
Income from other charitable activities	3	111,423	0	111,423	110,253	(1,050)	109,203
		111,423	0	111,423	110,253	(1,050)	109,203
Investment income (bank interest)		1,884	0	1,884	842	0	842
TOTAL INCOME		361,950	431,065	793,015	341,765	654,923	996,688
EXPENDITURE ON CHARITABLE ACTIVITIES:							
Worship costs		112,270	43,627	155,897	135,441	73,550	208,991
Community ministry costs		86,384	44,242	130,626	97,025	68,803	165,827
Mission costs		72,869	235,518	308,387	77,502	163,200	240,702
Leadership/clergy costs		63,124	31,651	94,775	45,101	38,129	83,230
Church Refurbishment costs		0	62,985	62,985	0	242,722	242,722
TOTAL EXPENDITURE	4	334,647	418,022	752,671	355,069	586,405	941,474
NET MOVEMENT IN FUNDS		27,303	13,043	40,346	(13,304)	68,518	55,214
Balances brought forward at 1st January		89,068	212,719	301,787	102,372	144,201	246,573
BALANCES CARRIED FORWARD AT 31 DECEMBER		116,371	225,762	342,133	89,068	212,719	301,787

All amounts are derived from continuing activities.

The notes on pages 17 to 24 form part of these financial statements.

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


The PCC of Harbour Church Portsmouth

Balance Sheet

As at 31st December 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	7	67,287	45,923
CURRENT ASSETS			
Debtors	9	42,403	25,506
Cash at bank and in hand	10	257,670	242,282
		<u>300,073</u>	<u>267,788</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	11	(25,227)	(11,924)
NET CURRENT ASSETS		<u>274,846</u>	<u>255,864</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
NET ASSETS		<u>342,133</u>	<u>301,787</u>
FUNDS	8		
Unrestricted		116,371	89,068
Restricted		225,762	212,719
		<u>342,133</u>	<u>301,787</u>

Approved by the Trustees of Harbour Church, Portsmouth
and signed on its behalf by:



LEWIS DEAN

The notes on pages 17 to 24 form part of these financial statements

The PCC of Harbour Church Portsmouth

Cash flow statement

For the year to 31st December 2024

	2024 £	2024 £	2023 £	2023 £
Net income for the reporting period (as per statement of financial activities)		40,346		55,214
Adjustments for:				
Depreciation charges	20,018		16,713	
Write off of assets	0		0	
Decrease in value of debtors	(16,896)		40,825	
Increase/(Decrease) in value of creditors	<u>13,302</u>		<u>(5,469)</u>	
Net cash from operating activities		16,424		52,069
Cash flows from investing activities				
Purchase of fixed assets		(41,382)		(28,246)
Increase in cash in year		<u>15,388</u>		<u>79,037</u>
Reconciliation of net debt				
		opening 01/01/2024	cash flow 2024	closing 31/12/2024
Cash and cash equivalents-				
Current account		13,025	(10,377)	2,648
Giving account		229,258	(4,235)	225,022
Investment account (1 year)		<u>0</u>	<u>30,000</u>	<u>30,000</u>
		242,283	15,388	257,670
Borrowings Debt due within one year		0	0	0
Total		<u>242,283</u>	<u>15,388</u>	<u>257,670</u>

The PCC of Harbour Church Portsmouth
Notes to the accounts
For the year ended 31st December 2024

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 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 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Harbour Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that Harbour Church is a going concern and have accordingly prepared the accounts under the historical basis of accounting.

Cash flow forecasts have been prepared for the period to the end of 2025 and these indicate that Harbour Church will be able to continue as a going concern for the next 12 months. The trustees will be reviewing these forecasts on a regular basis throughout 2025. Therefore, the trustees believe that it is appropriate to prepare the accounts as a going concern.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use. On 8th July 2022 a Mission and Pastoral Measure was passed to unite the parishes of All Saints, Saint Albans and Saint George's into a united benefice. The new parish is governed by the Parochial Church Council of Harbour Church Portsmouth, which removes the need for running the Charitable Incorporated Organisation of Harbour Church Portsmouth. The assets of the CIO were transferred to the PCC as at the 1st January 2024. The PCC is a registered charity number 1202572.

Income

Voluntary income and capital sources

Donations and other income are recognised when received and an estimate of income tax recoverable is recognised when the related donations are recognised.

Grants and legacies to Harbour Church are accounted for as soon as the church is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the church is probable.

Church activities

Fixed assets

Only items costing £500 or above are capitalised. All IT equipment is written off over 3 years on a straight line basis.

All other equipment including sound equipment and fixtures and fittings is written off on a straight line basis over 5 years.

Additions and improvements to the rented church premises are written off as incurred.

Current assets

Amounts owing to the church at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

The PCC of Harbour Church Portsmouth

Notes to the accounts

For the year ended 31st December 2024

2 INCOME

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	TOTAL FUNDS 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL FUNDS 2023 £
Congregation Giving						
Regular donations	186,348	0	186,348	164,528	0	164,528
Income tax recoverable	37,409	0	37,409	37,365	0	37,365
Collections (open plate) at all services	9,413	0	9,413	7,342	0	7,342
One off gifts	15,473	0	15,473	16,435	0	16,435
	<u>248,643</u>	<u>0</u>	<u>248,643</u>	<u>225,670</u>	<u>0</u>	<u>225,670</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	TOTAL FUNDS 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL FUNDS 2023 £
Conference and Event income	10,029	0	10,029	12,603	0	12,603
Hire of premises	76,494	0	76,494	66,558	0	66,558
Reimbursements (rates, utilities etc)	4,096	0	4,096	350	0	350
Ringo parking	0	0	0	2,730	0	2,730
Bridge The Gap income	3,112	0	3,112	2,759	0	2,759
Tots and toddlers	3,874	0	3,874	2,863	0	2,863
Weddings and funerals	3,587	0	3,587	2,605	0	2,605
All Saints Income	5,413	0	5,413	4,216	0	4,216
Transfer of All Saints and St Georges bank accounts	0	0	0	16,025	0	16,025
Bad debt writeoffs	0	0	0	(4,682)	(1,050)	(5,732)
Other income	4,818	0	4,818	4,224	0	4,224
	<u>111,423</u>	<u>0</u>	<u>111,423</u>	<u>110,253</u>	<u>(1,050)</u>	<u>109,203</u>

4a EXPENDITURE- 2024

	Direct costs 2024 £	Staff costs 2024 £	Central admin costs 2024 £	Total costs 2024 £
Worship costs	26,884	70,889	58,124	155,897
Community ministry costs	52,732	51,575	26,320	130,626
Mission costs	125,326	117,647	65,414	308,387
Leadership/clergy costs	0	30,719	64,056	94,775
Church refurbishment costs	62,985	0	0	62,985
	<u>267,926</u>	<u>270,830</u>	<u>213,914</u>	<u>752,670</u>
Allocation of staff costs including training, accomodation etc	270,830	(270,830)		0
Allocation of Central admin costs	204,276		(204,276)	0
Allocation of Governance costs	9,638		(9,638)	0
Totals	<u>752,672</u>	<u>0</u>	<u>0</u>	<u>752,670</u>

Central costs have been allocated to activities pro-rata to the amount of time that the staff and clergy team spend on each area.

Governance costs includes the independent examiner's and annual accounts preparation fees of £1950.

4b EXPENDITURE- 2023

	Direct costs 2023 £	Staff costs 2023 £	Central admin cos 2023 £	Total costs 2023 £
Worship costs	38,348	102,606	68,038	208,991
Community ministry costs	67,422	61,714	36,691	165,827
Mission costs	51,174	124,526	65,002	240,702
Leadership/clergy costs	0	33,747	49,483	83,230
Church refurbishment costs	242,722	0	0	242,722
	<u>399,665</u>	<u>322,594</u>	<u>219,214</u>	<u>941,473</u>
Allocation of staff costs including training, accomodation etc	322,594	(322,594)		0
Allocation of Central admin costs	207,994		(207,994)	0
Allocation of Governance costs	11,221		(11,221)	0
Totals	<u>941,476</u>	<u>0</u>	<u>0</u>	<u>941,473</u>

Analysis of expenditure

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	TOTAL FUNDS 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL FUNDS 2023 £
<u>Worship costs- direct</u>						
Sunday costs including food	1,258	0	1,258	2,378	0	2,378
Festival Services	7,309	0	7,309	5,601	0	5,601
Kids on Sundays	1,720	0	1,720	6,222	175	6,397
AM services Gunwharf	4,304	0	4,304	5,745	0	5,745
The Four Copnor	2,382	80	2,462	4,397	529	4,926
The Six	4,487	0	4,487	8,353	0	8,353
Traditional service City	2,538	0	2,538	1,167	0	1,167
Other (including Kids Album costs)	2,807	0	2,807	3,781	0	3,781
	26,804	80	26,884	37,644	704	38,348

Community Ministry Costs- direct

Leadership development- internship	11,860	11,258	23,118	1,606	35,881	37,488
Publications and service sheets	4,273	0	4,273	4,816	500	5,316
Pastoral	1,006	0	1,006	2,818	0	2,818
Connect Groups	254	0	254	147	0	147
Conferences & Events	11,386	2,961	14,347	12,919	0	12,919
Youth	5,131	2,061	7,192	8,026	183	8,209
Students	120	17	137	28	0	28
Courses	104	0	104	497	0	497
Volunteers	2,301	0	2,301	0	0	0
	36,435	16,297	52,732	30,858	36,564	67,422

Mission Costs- direct

Spa 61	72	1,760	1,832	(70)	2,946	2,876
Alpha	3,022	0	3,022	8,089	1,210	9,299
Safe Harbour	56	4,440	4,496	52	4,553	4,604
CAP	30	0	30	0	849	849
Food Bank	118	4,840	4,958	30	4,276	4,306
Prison Ministry	0	5	5	0	0	0
Bridge the Gap	5,615	0	5,615	5,458	0	5,458
Harbour Co	2,977	0	2,977	5,994	525	6,519
Mission Giving	See below	250	1,260	1,510	0	2,500
Love Your Neighbour	75	2,449	2,524	52	35	87
Vista	See below	47	85,399	85,446	87	3,527
Haven	36	1,567	1,603	541	1,479	2,020
Tots Gunwharf	0	0	0	0	7	7
Tots Copnor	2,467	263	2,730	324	2,106	2,430
Love Christmas	See below	0	8,049	8,049	(148)	6,751
Other	250	281	531	0	0	0
	15,014	110,312	125,326	20,409	30,765	51,174

Central Admin Costs

Travel	477	0	477	694	99	793
Office equipment	13,690	0	13,690	10,797	2,484	13,281
Owned & leased facilities	16,968	23	16,990	13,563	677	14,239
Hospitality	893	0	893	1,349	0	1,349
Parish Share	68,400	6,600	75,000	70,436	0	70,436
Bank Charges	455	0	455	462	0	462
Worldpay etc fees	222	0	222	216	0	216
St Alban's Facilities	31,310	0	31,310	23,599	240	23,839
St George's Facilities	25,646	0	25,646	26,132	2,987	29,119
All Saints Facilities	25,285	0	25,285	35,733	0	35,733
Gosport	0	0	0	(6,607)	8,294	1,686
Depreciation	3,962	8,202	12,164	4,463	12,251	16,713
Parochial Fees	1,974	0	1,974			
Other	171	0	171	91	37	128
	189,452	14,824	204,276	180,926	27,067	207,994

Property development costs

St Albans	0	1,625	1,625	0	3,570	3,570
St Georges	0	4,433	4,433	0	3,340	3,340
All Saints	0	56,926	56,926	0	235,812	235,812
	0	62,985	62,985	0	242,722	242,722

5 MISSION GIVING	Unrestricted Funds 2024 £	Restricted Funds 2024 £	TOTAL FUNDS 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL FUNDS 2023 £
Buckland Park Play	250	0	250	0	0	0
PCC of Gosport South	0	1,260	1,260			
Motiv8 South	0	0	0	0	2,500	2,500
	250	1,260	1,510	0	2,500	2,500
Mission giving included in Love Christmas expenditure:						
St Margarets- matched giving	0	1,539	1,539	0	0	0
Mission giving included in Vista expenditure:						
All Saints Ryde	0	41,402	41,402	0	0	0
Haven Church Gosport	0	41,402	41,402	0	0	0
	0	82,804	82,804	0	0	0

6 STAFF COSTS

Payments to staff processed through the payroll are analysed as follows:

	2023 £	2022 £
Gross wages & salaries	241,442	277,846
Employers NI (net of employers allowance of £5k)	14,030	14,432
Employers pensions contributions	4,751	4,168
Redundancy payments (for 1 staff member)	3,948	0
	264,171	296,447

During the year the average FTE for staff on the payroll was 9.3 (2023, 11.4). The number of people employed during the year by the church (regardless of FTE) averaged 11.4 (2023 12.5).

No employee earned in excess of £60,000 in the year.

The key management function was fulfilled by the Revd Andrew Hargreaves (until August 2024), and the Revd Lewis Dean. The two clergy were employed and remunerated by the diocese.

7 FIXED ASSETS FOR USE BY THE PCC

		Office equipment £	Sound, audio & other equipment £	Fixtures and fittings £	Total £
5(a) Tangible fixed assets					
Actual cost	At 1st January 2024	9,683	96,825	20,040	126,548
	Additions during period	1,436	39,945	0	41,381
	Disposals during period	0	0	0	0
	At 31 December 2024	11,119	136,770	20,040	167,929
Depreciation	At 1st January 2024	9,553	64,441	6,631	80,625
	Charge for the period	530	15,834	3,654	20,018
	Disposals during period	0	0	0	0
	At 31 December 2024	10,083	80,276	10,285	100,644
Net Book Value	At 1st January 2024	130	32,384	13,409	45,923
	At 31 December 2024	1,036	56,495	9,755	67,287

8 ANALYSIS OF NET ASSETS BY FUND

Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
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Fixed Assets for church use	6,587	60,700	67,287	9,112	36,811	45,923
Current Assets	135,011	165,062	300,073	91,880	175,908	267,788
Total Liabilities	(25,227)	0	(25,227)	(11,924)	0	(11,924)
Fund Balance	116,371	225,762	342,133	89,068	212,719	301,787

Movements on restricted Funds	Closing Balance 2022 £	Income 2023 £	Expenditure 2023 £	Closing Balance 2023 £	Income 2024 £	Expenditure 2024 £	Closing Balance 2024 £
Funds held as fixed assets							
Veolia Garden Project	0	0	0	0	39,945	4,660	35,285
SDF grants	13,359	14,117	7,585	19,891	0	5,850	14,041
WRAP food provision	5,404		2,005	3,399	0	1,851	1,548
CRT Corona response	1,212		502	710	0	502	209
All Saints refurb	0	6,860	678	6,182	0	1,372	4,810
CIL grants	3,000	5,109	1,481	6,628	0	1,822	4,806
	22,975	26,086	12,251	36,810	39,945	16,056	60,700
Non-asset funds							
All Churches Trust Youth & Hope Beyond	762	0	183	579			579
All Saints refurb	0	199,403	187,177	12,226		12,090	136
Alpha International	0	1,580	1,580	0			0
Alverstoke Gosport CAP	9,034	0	8,661	373			373
Benefact All Saints & youth grants	0	15,117	374	14,743	8,000	16,117	6,626
CAP donations from sundry sources	85	0	0	85			85
Church Welfare Association Silva	3,000	3,000	1,496	4,504		653	3,851
CIL Grant- All Saints	20,000	(5,109)	14,000	891			891
Comic relief	1,482	(2)	1,480	(0)			(0)
CRT for Love Christmas	1,480	0	6,763	(5,283)	16,199	7,639	3,277
CRT- Transform	0	800	800	0			0
CRT- for Children's worker role	7,093	2,700	9,793	(0)			(0)
CRT- for Gosport kids worker	2,804	0	2,804	0			0
CRT- for Ray	15,000	0	9,306	5,694			5,694
CRT- kids album	0	0	0	0			0
CRT- for Love Cities/LYN	1,843	50,000	49,334	2,509	20,962	12,264	11,207
DCMS	0	0	0	0			0
Focus Income	0	0	0	0	2,960	2,960	0
Fundraising for foodbank	7,303	60	562	6,801	295	0	7,096
Garfield Weston Grant	9,560	0	6,136	3,424		(168)	3,592
Gift Day fund raising for courtyard renovation	570	0	0	570		401	169
Giving towards Gosport plant	7,332	0	7,332	0			0
Haven Fundraising	0	0	0	0	1,669		1,669
Hive food bank	0	1,500	1,275	225			225
Hive safe harbour	0	3,050	205	2,845		198	2,647
HIWCF for Copnor Tots	561	0	559	2			2
HIWCF Safe Harbour	115	3	118	(0)	4,999	0	4,999
Homelessness fund raising	0	0	0	0			0
Household Support Grant	0	14,500	0	14,500	48,439	16,069	46,870
HRV Income	14,136	6,400	10,187	10,349	3,640	11,258	2,731
Jerusalem Trust	0	60,000	29,169	30,831	60,000	57,831	33,000
Kenwood Community Grant	3,861	0	2,214	1,647			1,647
Laing All Saints refurb	0	0	0	0	5,000		5,000
Mr Willets Charity	2,000	8,144	7,955	2,189	3,333	1,478	4,044
National Lottery- gunwharf tots/Silva	1,326	0	946	380	19,608	16,888	3,100
No Wrong Door	0	4,320	755	3,565		3,596	(31)
Other including grants from individuals	2,588	123	1,305	1,406	67	403	1,070
Portsmouth Diocese	274	0		274			274
Portsmouth Diocese energy grant	0	1,500	1,500	0			0
Safe Harbour Fundraising	2,295	116	393	2,018	297	183	2,132
Tesco- tots and toddlers	0	1,000	0	1,000		265	735
Various SDF grants	(75)	181,586	181,512	(1)	85,833	82,137	3,695
Veolia Garden Project	0	0	0	0	22,006	21,138	868
Vista Fundraising	1,120	380	385	1,115	50	657	508
Vista Home Office	5,674	78,666	27,894	56,446	87,763	137,909	6,300
	121,223	628,837	574,153	175,907	391,120	401,966	165,062
	144,198	654,923	586,404	212,717	431,065	418,022	225,762

Details of funds 2024

All Churches Trust - Youth and Hope Beyond

Grants for capital costs associated with our youth work and project costs for work with vulnerable women.

All Saints Refurb

All Saints Church historical funds held for capital development.

Alpha International

Match-funded grant to fund marketing for the Alpha Course.

Alverstoke Gosport CAP

Various funds received to support work with vulnerable people.

Benefact All Saints Grant

Grant to support capital development.

Church Welfare Association

Grant for the Silva project.

CIL Grant

Grant from Portsmouth City Council to fund capital works at All Saints.

Comic Relief

Grant to support the work of Spa61. Mainly covering equipment and gift purchases.

CRT grants (various)

Love Christmas - Grant to distribute food, crisis supplies and Christmas boxes to the vulnerable.

Transform – Grant to cover costs for staff to attend leadership training conference.

Children’s worker role & Gosport kids worker – Grants for salary costs.

For Ray – Grant to backfill staff time for role across HTB network.

Love Cities – Match-funding for work to supply food provision, wrap-around care, employment training and debt advice.

Fundraising for Foodbank

Donations to support our Foodbank service.

Garfield Weston Grant

Grant to support our Love Your Neighbour ministries.

Giving towards Gosport Plant

Donations received for the church in Gosport

Hive – Foodbank and Safe Harbour

Grants for running costs associated with Foodbank and Safe Harbour projects.

HIWCF for Safe Harbour & Copnor Tots

Grant for Safe Harbour covers running costs and equipment for outreach to the homeless community. Grant for Tots covers running costs for the weekly tots group.

Household Support Grant

Grant for our Love Your Neighbour work with vulnerable people.

HRY Income

Income associated with our MDY programme and housing.

Jerusalem Trust

Grant for central operations costs for the running of Harbour Church.

Kenwood Community Grant

Grant supporting the work of Safe Harbour, covering running costs and equipment purchases.

Laing All Saints Refurb

Capital works for All Saints Church.

Mr Willats

Grant to fund the salary for a Silva worker.

National Lottery - Gunwharf Tots

Grant for Tots covers running costs for Tots and Toddlers group and equipment purchases.

No Wrong Door

Grant for our Haven project with vulnerable women.

Portsmouth Diocese energy grant

Grant to offset increases in utility costs.

Tesco – Tots and Toddlers

Grant for our Tots project at St Alban’s Church.

SDF Grants

Church Commissioner grant for missional growth across Harbour Church.

Veolia Garden Project

Grant for capital works and development of All Saints Garden.

Vista Fundraising

Donations for our work with vulnerable women.

Vista Home Office

Grant provided through the Home Office to fund staff salaries and project costs for supporting women working in the night time economy.

9 DEBTORS	2024	2023
	£	£
Income tax recoverable	2,846	4,104
Costs prepaid	1,203	0
Income not in bank at year end	4,614	0
Accounts receivable	26,902	15,780
Owed by the plants	0	312
Equals balances	6,839	5,309

10 CASH AT BANK AND IN HAND

Current account
Giving account
Savings/investment account

	42,403	25,506
	2024	2023
	£	£
	2,648	237,348
	225,022	4,934
	30,000	0
	257,670	242,282

11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors for goods and services
Sales invoiced in advance
Accrual for Accounts preparation and Independent examination

	2024	2023
	£	£
	9,918	9,624
	12,704	0
	2,605	2,300
	25,227	11,924

12 RELATED PARTIES

None of the trustees were reimbursed for expenses relating to services provided to the charity as trustees. Expenses incurred on behalf of the church by the clergy were reimbursed through the expense claim system.

Miriam Hargreaves, who is married to PCC member Andrew Hargreaves, was on the payroll during 2024 and received remuneration of £28k.

In 2024 £31,565 (2023 £4,721) in gifts were given by the trustees to the church.

On the 8th July 2022 a Mission and Pastoral Measure was passed to unite the parishes of All Saints, St Alban's and St George's into a united benefice. The trustees agreed to close down the CIO (Registration number 1168898) and transfer all the assets into 'The PCC of Harbour Church Portsmouth' (charity number 1202572) which came into effect 1 January 2024.